



Internal Revenue Manual Index

September 2013

CONTENTS

Numerical
Owner
Alphabetical
Obsolete



Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

| | |
|--------------------------|---|
| 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This list identifies those IRM sections that are no longer in effect as of January 2006 to date. An IRM section may be obsolesced because the information in the IRM section is no longer applicable, or the material was merged into another IRM section(s).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 2013

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|------------|---------------|----------------|----------------|-------|
|------------|---------------|----------------|----------------|-------|

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 | 08-2013 | 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 | 10-2013 | 30387K | 3.42.1 portions; 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 | 01-2013 | 48024W | | Policy Statements for Organization, Finance and Management Activities |
| 1.2.11 | 07-2012 | 48025H | | Policy Statements for Information Technology Activities |
| 1.2.12 | 10-2012 | 48026S | | Policy Statements for Submission Processing Activities |
| 1.2.13 | 07-2012 | 48027D | | Policy Statements for the Examining Process |
| 1.2.14 | 10-2012 | 48029Z | | Policy Statements for Collecting Process Activities |
| 1.2.15 | 10-2012 | 48030A | | Policy Statements for Human Resource Management Activities |
| 1.2.16 | 06-2013 | 48032W | | Policy Statements for the Rulings and Agreements Process |
| 1.2.17 | 08-2007 | 48033H | | Policy Statements for the Appeals Process |
| 1.2.18 | 10-2012 | 48034S | | Policy Statements for Criminal Investigation Activities |
| 1.2.19 | 10-2012 | 48035D | | Policy Statements for Communications, Liaison and Disclosure Activities |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|-----------------------|---|
| 1.2.20 | 11-2012 | 48037Z | | Policy Statements for Penalties and Interest Activities |
| 1.2.21 | 10-2012 | 48038K | | Policy Statements for Customer Account Services Activities |
| 1.2.22 | 10-2012 | 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 | 12-2012 | 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 | 02-2013 | 39612Y | 1.2.2 | Delegations of Authority for the Examining Process |
| 1.2.44 | 06-2013 | 39613J | 1.2.2 | Delegations of Authority 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 | 02-2013 | 39617B | 1.2.2 | Delegation of Authorities for Criminal Investigations Activities |
| 1.2.49 | 07-2013 | 39618M | 1.2.2 | Delegation of Authorities for Communications, Liaison and Disclosure Activities |
| 1.2.50 | 05-2013 | 39622U | 1.2.2 | Delegations of Authority for Taxpayer Advocate Service Activities |
| 1.2.51 | 05-2013 | 39623F | 1.2.2 | Delegation of Authorities for Penalties and Interest Activities |
| 1.2.52 | 07-2013 | 39624Q | 1.2.2 | Delegations of Authority for Special Topics Activities |
| 1.2.53 | 05-2013 | 39625B | 1.2.2 | Delegation of Authorities for Chief Counsel Activities |
| 1.2.54 | 05-2013 | 55202C | | Delegations of Authority for Security, Privacy and Assurance Activities |
| 1.2.62 | 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 | 12-2012 | 33467X | 3.0.257 portions | Monitoring and Improving Internal Control |
| 1.4.3 | 06-2013 | 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 |
| 1.4.10 | 05-2013 | 60880E | | Integrity & Verification Operation Managers Guide |
| 1.4.11* | 01-2013 | 35340Z | | Field Assistance Guide for Managers |
| 1.4.16 | 12-2012 | 35344R | 114.1 CH 7; (21)(35); 6535; 6100-6800 | Accounts Management Guide for Managers |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 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 | 09-2013 | 39913M | | Electronic Products and Services Support Managers Guide |
| 1.4.19* | 10-2013 | 33113W | | Automated Underreporter Technical and Clerical Managers and Coordinators Guide |
| 1.4.20 | 05-2013 | 35795M | | Filing & Payment Compliance Managers Handbook |
| 1.4.21 | 11-2012 | 35895N | | Accounts Management and Compliance Guide for System Administrators/Analysts |
| 1.4.22 | 03-2013 | 50658C | | CAWR Manager and Coordinator Guide |
| 1.4.23 | 10-2013 | 50659N | | FUTA Manager and Coordinator Guide |
| 1.4.24 | 01-2013 | 57275B | | Central Withholding Agreement Program Group Manager Handbook |
| 1.4.28 | 08-2013 | 50773S | 8.1.4 portions; 8100 | Appeals Managers Procedures |
| 1.4.30 | 04-2013 | 62659D | | Monitoring Internal Control Planned Corrective Actions |
| 1.4.40 | 05-2010 | 35578Z | 114.1 CH 3 | SB/SE Compliance Field Examination Group Manager |
| 1.4.50* | 03-2013 | 33258K | LEM 1.4.50; 5.2.4 | Collection Group Manager, Territory Manager and Area Director Operational Aid |
| 1.4.51 | 10-2013 | 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 | 03-2013 | 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 | Uses of Section 1204 Statistics |
| 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 | 12-2012 | 32114X | | Accounts Management Tax/Policy/Program Analyst Guide |
| 1.11.8 | 11-2012 | 50463T | 1.11.7 portions | Servicewide Electronic Research Program (SERP) |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 1.11.9 | 10-2011 | 53704J | 1.11.1 and 1.11.2 portions | Clearing IMDs |
| 1.11.10 | 02-2013 | 53277J | 1.11.1 portions | Interim Guidance Process |
| 1.11.13 | 08-2013 | 49558R | | Taxpayer Advocate Service (TAS) Internal Management Document Program |
| 1.13 STATISTICS OF INCOME | | | | |
| 1.13.1 | 04-2005 | 30960Z | 1(13)0 | Statistical Reporting Overview |
| 1.13.2 | 06-2013 | 30962V | 1(13)26.1 CH 200 | Processing Management |
| 1.13.3 | 07-2013 | 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 | 07-2013 | 37269F | 1(14)50 | Real Property Management Program |
| 1.14.7 | 08-2013 | 35907U | 1(14)47.1, 1(14)47.2 | Motor Vehicle Management |
| 1.14.8 | 07-2013 | 38770V | | Identifying Space Efficient Buildings |
| 1.14.9 | 06-2011 | 50504D | | Real Estate and Facilities Management- IRS Parking Program |
| 1.14.12 | 05-2013 | 49873J | | IRS Environmental Compliance Program |
| 1.14.13 | 04-2013 | 54529M | | Environmental Management Systems |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | | |
| 1.15.1 | 08-2013 | 31421F | 1.15.1 CH 1; 1(15)00 | The Records Management Program |
| 1.15.2 | 08-2013 | 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 |
| 1.15.9 | 11-2002 | 30978F | 1.15.2 CH 2; 1(15)59.2(10) | Records Control Schedule for the Taxpayer Advocate Service |
| 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 |
| 1.15.27 | 11-2002 | 30996B | 1.15.2 CH 20; 1(15)59.1(20) | Records Control Schedule for Compliance Research |
| 1.15.30 | 01-2003 | 30999I | 1.15.2 CH 23; 1(15)59.27 | Records Control Schedule for Criminal Investigation |
| 1.15.32 | 01-2004 | 31002U | 1.15.2 CH 26 | Records Control Schedule for Electronic Tax Administration |
| 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 |
| 1.17 PUBLISHING | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|-------------------------------|--|
| 1.17.1 | 12-2012 | 31851X | 1(17)5(22), 1(17)78 | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure |
| 1.17.2 | 11-2012 | 31852I | 1(17)5(22), 1(17)78 | Publishing Systems and Programs |
| 1.17.3 | 11-2012 | 31853T | 1(17)5(22), 1(17)78 | Tax Products Program |
| 1.17.7 | 12-2012 | 53478W | | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos |
| 1.17.8 | 01-2013 | 59701K | 1.17.2, 1.17.4 portions | Internal and Public Use Non-Tax Products |
| 1.17.9 | 02-2013 | 59991C | | User Guide for Requesting a Published Product |
| 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 | 06-2013 | 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 |
| 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 |
| 1.25 PRACTICE BEFORE THE SERVICE | | | | |
| 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) |
| 1.31 CFO INTERNAL POLICY AND PROCEDURES | | | | |
| 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 |
| 1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | | | | |
| 1.32.1 | 02-2012 | 39947S | 1763 | Official IRS Travel Guide |
| 1.32.3 | 10-2012 | 52837V | | Managerial Cost Accounting |
| 1.32.4 | 10-2012 | 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 | | Official IRS 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 | 04-2013 | 37449P | | Public Transportation Subsidy Program (PTSP) |
| 1.32.19 | 11-2012 | 51377Q | Document 10038 | User Fee Policies and Procedures |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|-------------------------|---|
| 1.32.20 | 08-2010 | 53762P | 1.32.1 portions | Using Appropriated Funds to Purchase Meals and Light Refreshments |
| 1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | | | | |
| 1.33.3 | 02-2011 | 50383K | | Reimbursable Operating Guidelines |
| 1.33.4 | 05-2011 | 48604K | 1.6.1 CH 1-6; 1263 | Financial Operating Guidelines |
| 1.34 REVENUE ACCOUNTING | | | | |
| 1.34.1 | 06-2009 | 53163U | Exhibit 1.31.2-2; 1.8.2 | Revenue Accounting Definitions and Acronyms |
| 1.34.3 | 08-2009 | 53319E | 1.31.2 portions; 1.8.2 | Audit Oversight and Analysis |
| 1.34.4 | 06-2009 | 53135C | 1.31.2 portions; 1.8.2 | Unpaid Assessments |
| 1.35 ADMINISTRATIVE ACCOUNTING | | | | |
| 1.35.3 | 06-2013 | 47416Q | | Receipt and Acceptance Guidelines |
| 1.35.5 | 08-2012 | 47417B | | Advances, Prepaid Expenses, and Other Assets |
| 1.35.6 | 04-2011 | 43194X | | Property and Equipment Accounting |
| 1.35.7 | 09-2013 | 47418M | | Debt Collection |
| 1.35.13 | 01-2012 | 57075Z | | Administrative Waiver |
| 1.35.15 | 06-2013 | 52979C | | Annual Close Guidelines |
| 1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | | | | |
| 1.36.2 | 10-2012 | 50695F | | Treasury Information Executive Repository |
| 1.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 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 |
| 1.55 WAGE AND INVESTMENT | | | | |
| 1.55.2 | 09-2009 | 37989E | | Organizational Changes |
| 1.55.5 | 04-2007 | 37355S | | Employee Suggestion Program |
| 1.55.6 | 09-2013 | 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 | 12-2012 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|--|---|
| 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 | 12-2012 | 28123U | 102.3 CH 10; 3(25)(77)9 | Command Codes MFREQ and RECON |
| 2.3.11* | 11-2012 | 28124F | LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10) | Command Codes TXMOD and SUMRY |
| 2.3.12 | 11-2012 | 28125Q | 102.3 CH 12; 3(25)(77)(11) | Comman Code ACTON |
| 2.3.13* | 04-2013 | 28126B | LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12) | Command Codes FFINQ, REINF, and REMFE |
| 2.3.15* | 11-2012 | 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 | 06-2013 | 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 | 11-2012 | 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 | 06-2013 | 28141Q | 102.3 CH 28; 3(25)(77)(28) | Command Code FTDPN |
| 2.3.29 | 11-2012 | 28142B | 102.3 CH 29; 3(25)(77)(29) | Command Codes INTST, ICOMP, and COMPA |
| 2.3.30 | 12-2012 | 28143M | 102.3 CH 30; 3(25)(77)(31) | Command Code DAILY |
| 2.3.31 | 11-2012 | 28144X | 102.3 CH 31; 3(25)(77)(31) | Command Codes CFINK and RPINK for CAF Inquiry |
| 2.3.32* | 10-2012 | 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* | 10-2013 | 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 | 12-2012 | 28149A | 102.3 CH 37 | Command Code UPTIN for the GUF System |
| 2.3.38 | 12-2012 | 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 | 12-2012 | 28160X | 102.3 CH 48; 3(25)(77)(52) | Command Code UPDIS for the GUF System |
| 2.3.49 | 11-2012 | 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 | 05-2013 | 28163E | 102.3 CH 51; 3(25)(77)(55) | Command Code IMFOL |
| 2.3.52 | 06-2013 | 57904Z | | Command Codes RTVUE, RTFTP |
| 2.3.53 | 04-2013 | 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 | 12-2012 | 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 |
| 2.3.59* | 12-2012 | 28171E | LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65) | Command Codes BMFOL and BMFOR |
| 2.3.60 | 12-2012 | 28172P | 102.3 CH 60; 3(25)(77)(68) | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--------------------------------|----------------------|-----------------------|--|--|
| 2.3.62 | 01-2010 | 28174L | 102.3 CH 62; 3(25)(77)(70) | Command Code ESTAB |
| 2.3.63 | 06-2013 | 28175W | 102.3 CH 63 | Command Codes RPVUE, RPVCU and RPPRT |
| 2.3.64 | 12-2012 | 28177S | 102.3 CH 64; 3(25)(77)(72) | Command Code EMFOL |
| 2.3.65 | 12-2012 | 53389C | LEM 2.3.65; LEM 102.3 CH 65; 3(25)(77)(72) | EPMF Return Transaction File On-Line (ERTV) Research |
| 2.3.66 | 03-2013 | 28178D | 102.3 CH 66; 3(25)(77)(74) | Command Codes PLINF and PLINQ |
| 2.3.68 | 12-2012 | 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 | 08-2013 | 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 | 11-2012 | 28185S | 102.3 CH 73; 3(25)(77)(81) | Command Codes TRDBV, TRERS, TRPRT and R8453 |
| 2.3.74 | 12-2012 | 28186D | 102.3 CH 74; 3(25)(77)(82) | Command Code DDPOL |
| 2.3.76 | 01-2010 | 32675P | | Command Code ISTSD |
| 2.3.77 | 06-2013 | 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 |
| 2.3.85* | 06-2013 | 61664M | | Command Code DFAST |
| 2.4 IDRS TERMINAL INPUT | | | | |
| 2.4.1 | 12-2012 | 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 |
| 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, LLIST, and LREVV |
| 2.4.7 | 11-2012 | 28196Z | 102.4 CH 7; 3(25)(78)(10) | Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update |
| 2.4.8 | 11-2012 | 28197K | 102.4 CH 8; 3(25)(78)(11) | Command Codes ESIGN and BSIGN |
| 2.4.9 | 11-2012 | 28198V | 102.4 CH 9; 3(25)(78)(12) | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG |
| 2.4.10 | 11-2012 | 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 | 06-2013 | 28206K | LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20) | Command Codes REQ54 and ADJ54 |
| 2.4.17 | 06-2013 | 28207V | 102.4 CH 17; 3(25)(78)(21) | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 |
| 2.4.19 | 11-2012 | 28209R | 102.4 CH 19; 3(25)(78)(24) | Command Codes REQ77, FRM77 and FRM7A |
| 2.4.20* | 06-2013 | 28210S | LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25) | Command Codes RFUND and REFAP |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|---|--|
| 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 | 06-2013 | 28215V | 102.4 CH 24; 3(25)(78)(29) | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT |
| 2.4.25 | 12-2012 | 28216G | 102.4 CH 25; 3(25)(78)(30) | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BIDENT and BDINQ |
| 2.4.26 | 11-2012 | 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* | 11-2012 | 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* | 06-2013 | 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 | 11-2012 | 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 CSERD |
| 2.4.39 | 07-2010 | 28231V | 102.4 CH 39; 3(25)(78)(47) | Command Codes ASERD and ASERD |
| 2.4.40 | 11-2012 | 28232G | 102.4 CH 40; 3(25)(78)(49) | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG |
| 2.4.41 | 11-2012 | 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 | 12-2012 | 28235N | 102.4 CH 43; 3(25)(78)0 | Command Code PINEX |
| 2.4.44 | 06-2013 | 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 |
| 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/ DDBCV / DDBCS |
| 2.4.59 | 11-2012 | 54615Z | | Command Code TMSSN |

2.5 SYSTEMS DEVELOPMENT

| | | | | |
|-------|---------|--------|--------------------------------------|---|
| 2.5.1 | 09-2006 | 33496A | | Systems Development |
| 2.5.3 | 03-2007 | 33498W | 2.2.5 CH 3; 2.5.1 (11/2001); 2553.40 | Programing Techniques and Source Code Standards |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|---|
| 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) |
| 2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | | | | |
| 2.7.1* | 05-2013 | 73141Y | LEM 2.7.1; 2.7.1; 2.2.7 CH 2 | Inter-center |
| 2.7.2* | 05-2013 | 73140N | LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312 | Computing Center |
| 2.7.4* | 04-2013 | 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 | 11-2012 | 32002E | 2.1.12 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness |
| 2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | | | | |
| 2.8.1* | 12-2012 | 28249B | LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3 | Introduction to AIMS REALTIME Processing |
| 2.8.2 | 11-2012 | 28756V | 102.8 CH 2; 3(25)(86)4 | AIMS Command Code AM424 |
| 2.8.3 | 11-2012 | 28757G | 102.8 CH 3; 3(25)(86)5 | AIMS Command Code AMDIS |
| 2.8.4 | 11-2012 | 28758R | 102.8 CH 4; 3(25)(86)8 | AIMS Command Code AMSTU |
| 2.8.5 | 11-2012 | 28759C | 102.8 CH 5; 3(25)(86)13 | AIMS Command Code AMSOC |
| 2.8.6* | 11-2012 | 28760D | LEM 2.8.6; 102.8 CH 6; 3(25)(86)14 | AIMS Command Code AMAXU |
| 2.8.7* | 11-2012 | 28762Z | LEM 2.8.7; 102.8 CH 7; 3(25)(86)15 | AIMS Command Code AMCLS |
| 2.8.8 | 11-2012 | 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 | 12-2012 | 50448E | | AIMS Command Code AMRET |
| 2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | | | | |
| 2.9.1* | 11-2012 | 28250C | LEM 2.9.1; 102.9 CH 1; 30(33)0 | Integrated Data Retrieval System |
| 2.11 IDRS CORRESPONDENCE SYSTEM | | | | |
| 2.11.1 | 04-2013 | 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 | 04-2013 | 39516P | | Introduction |
| 2.13.3 | 07-2013 | 36330N | | Voice Premise Communications |
| 2.13.4 | 07-2013 | 36331Y | | Voice Messaging System |
| 2.13.5 | 07-2013 | 36332J | 2.13.4 portions | Federal Technology Service (Long Distance) |
| 2.13.6 | 07-2013 | 32522B | | Wireless Communications |
| 2.13.7 | 07-2013 | 40164F | 2.13.4 portions | Calling Card Ordering System |
| 2.13.8 | 07-2013 | 47359G | | Voice Systems Security |
| 2.13.11 | 06-2013 | 47678Q | | Day-to-Day IT Security Procedures for Enterprise Networks |
| 2.13.13 | 08-2013 | 60518N | | Enterprise Electronic Fax (EEFax) |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|-----------------------------|--|
| 2.13.15* | 07-2013 | 39517A | LEM 2.13.15 | Domain Name System (DNS) |
| 2.13.25 | 07-2013 | 40187E | 2.13.4 portions | 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 Incident Management Standards |
| 2.15 ENTERPRISE ARCHITECTURE (EA) | | | | |
| 2.15.1 | 02-2009 | 37206W | 2.1.11; 102.1 CH 1-10; 2340 | Enterprise Architecture (EA) Overview |
| 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 | 02-2013 | 37317E | | Introduction to Requisition Processing for Information Technology (IT) |
| 2.22 REQUIREMENTS AND DEMAND MANAGEMENT | | | | |
| 2.22.1 | 09-2012 | 38167S | | Unified Work Request (UWR) 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 |
| 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 INTEGRATED PROCESS MANAGEMENT | | | | |
| 2.100.1 | 09-2013 | 48508B | | Integrated Process Management Guidance and Procedures |
| 2.100.2 | 10-2013 | 59034Y | | Integrated Process Management Standardization Process |
| 2.100.4 | 09-2013 | 60801V | | Integrated Process Architecture |
| 2.110 REQUIREMENTS ENGINEERING | | | | |
| 2.110.1 | 02-2013 | 60046A | | Requirements Engineering Directive |
| 2.110.2 | 02-2013 | 60078K | | Requirements Engineering Process |
| 2.120 ENGINEERING | | | | |
| 2.120.1 | 09-2013 | 59976N | | Engineering Policy |
| 2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES | | | | |
| 2.127.1 | 05-2013 | 60807J | 2.5.2 | IT Test Policy |
| 2.127.2 | 05-2013 | 60808U | 2.6.1 | IT Software Testing Procedures |
| 2.150 CONFIGURATION AND CHANGE MANAGEMENT | | | | |
| 2.150.1 | 09-2013 | 60766Z | | Configuration and Change Management Directive |
| 2.150.2 | 09-2013 | 60767K | | Configuration Management |
| 2.150.3 | 07-2013 | 60768V | | Change Management (ChM) Policy |
| 2.152 DATA ENGINEERING | | | | |
| 2.152.1 | 09-2013 | 59990R | | Data Engineering Directives |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|-----------------------|--------------|
|-------------------|----------------------|-----------------------|-----------------------|--------------|

Part 3: Submission Processing

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

| | | | | |
|--|---------|--------|------------------|---|
| 3.0 GENERAL | | | | |
| 3.0.101* | 10-2012 | 33347E | | Schedule K-1 Processing |
| 3.0.167* | 09-2013 | 33178B | 30(167)0 | Losses and Shortages |
| 3.0.230 | 10-2012 | 33181Y | 30(230)0 | Lockbox Processing Procedures |
| 3.0.257 | 10-2010 | 33173Y | 30(257)0 | Systems Accountability Review |
| 3.0.275 | 09-2013 | 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* | 11-2012 | 36983G | | Processing Requests for Tax Return/Return Information |
| 3.5.61 | 11-2012 | 33260W | 35(61)0 | Files Management and Services |
| 3.8 DEPOSIT ACTIVITY | | | | |
| 3.8.44* | 10-2012 | 33386D | | Campus Deposit Activity |
| 3.8.45* | 11-2012 | 29994V | | Manual Deposit Process |
| 3.8.46 | 12-2012 | 33950H | | Discovered Remittance |
| 3.8.47 | 09-2013 | 33951S | 3.8.45 portions | Manual Deposit for Field Office Payment Processing |
| 3.10 CAMPUS MAIL AND WORK CONTROL | | | | |
| 3.10.5 | 10-2012 | 33393S | 3(10)50 | Batch/Block Tracking System (BBTS) |
| 3.10.8 | 10-2012 | 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 | 3.10.72 portions | 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* | 10-2012 | 33455F | 3(11)60 | Data Processing (DP) Tax Adjustments |
| 3.11.8 | 11-2012 | 33465B | 3(11)80 | Information Return Processing |
| 3.11.10 | 11-2012 | 33470U | 3(11)(10)0 | Revenue Receipts |
| 3.11.12* | 10-2012 | 33480Q | 3(11)(12)0 | Exempt Organization Returns |
| 3.11.13* | 11-2012 | 33485T | 3(11)(13)0 | Employment Tax Returns |
| 3.11.14* | 10-2012 | 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* | 11-2012 | 54308H | | Exempt Organization and Employee Plan Applications for Extension of Time to File |
| 3.11.22* | 10-2012 | 33510T | 3(11)(22)0 | Employee Plan Excise Tax Return |
| 3.11.23* | 11-2012 | 33515W | 3(11)(23)0 | Excise Tax Returns |
| 3.11.25* | 10-2012 | 33525S | 3(11)(25)0 | Miscellaneous Tax Returns |
| 3.11.26* | 10-2012 | 33527O | 3(11)(26)0 | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns |
| 3.11.27* | 11-2012 | 52570D | | EPMF Document Processing Form 5500-EZ |
| 3.11.106* | 11-2012 | 33575Y | 3(11)(106)0 | Estate and Gift Tax Returns |
| 3.11.154* | 10-2012 | 33581C | 3(11)(154)0 | Unemployment Tax Returns |
| 3.11.180* | 11-2012 | 33583Y | 3(11)(180)0 | Allocated Tips |
| 3.11.212* | 10-2012 | 33588B | 3(11)(212)0 | Applications for Extension of Time to File |
| 3.11.213* | 10-2012 | 33587Q | 3(11)(213)0 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 3.11.217* | 10-2012 | 51221V | 3.11.16 portions | Form 1120S Corporation Income Tax Returns |
| 3.11.249* | 10-2012 | 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 | 10-2012 | 33620Q | 3(12)80 | Information Returns Processing |
| 3.12.10* | 11-2012 | 33630M | 3(12)(10)0 | Revenue Receipts |
| 3.12.12* | 10-2012 | 33640I | 3.12.246; 3(12)(12)0 | Exempt Organization Returns |
| 3.12.13* | 11-2012 | 33645L | 3(12)(13)0 | Employment Tax Returns |
| 3.12.14* | 10-2012 | 33650E | 3(12)(14)0 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.12.15* | 10-2012 | 33655H | 3(12)(15)0 | Return of Partnership Income |
| 3.12.16* | 11-2012 | 33660A | 3(12)(16)0 | Corporate Income Tax Returns |
| 3.12.21 | 10-2012 | 33670W | 3(12)(21)0 | Credit and Account Transfers |
| 3.12.22* | 11-2012 | 33673D | 3(12)(22)0 | Employee Plan Excise Tax Returns |
| 3.12.23* | 11-2012 | 33675Z | 3(12)(23)0 | Excise Tax Returns |
| 3.12.26* | 10-2012 | 57692Q | | Tax Exempt Bond Error Resolution Procedures |
| 3.12.32* | 10-2012 | 33695R | | General Unpostables |
| 3.12.37* | 10-2012 | 33710V | 3(12)(37)0 | IMF General Instructions |
| 3.12.38* | 11-2012 | 32384X | 3.12.37 | BMF General Instructions |
| 3.12.106* | 11-2012 | 33740J | 3(12)(106)0 | Estate Tax Returns - Paper Correction Processing |
| 3.12.154* | 10-2012 | 33743Q | 3(12)(154)0 | Unemployment Tax Returns |
| 3.12.166 | 06-2013 | 33744B | 3(12)(166)0 | EPMF Unpostables |
| 3.12.179* | 10-2012 | 33742F | 3(12)(179)0 | Individual Master File (IMF) Unpostable Resolution |
| 3.12.212* | 10-2012 | 33751Q | 3(12)(212)0 | Applications for Extension of Time to File Tax Returns |
| 3.12.213* | 10-2012 | 33752B | 3(12)(213)0 | Form 1066, U.S. REMIC Income Tax Return |
| 3.12.217* | 10-2012 | 33753M | 3(12)(217)0 | Error Resolution Instructions for Form 1120-S |
| 3.12.220* | 11-2012 | 33756T | 3(12)(220)0 | Error Resolution System for Excise Tax Returns |
| 3.12.249* | 10-2012 | 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* | 11-2012 | 33741U | 3(12)(263)0 | Estate and Gift Tax Returns |
| 3.12.278* | 10-2012 | 33770X | 3(12)(278)0 | Exempt Organization Unpostable Resolution |
| 3.12.279* | 10-2012 | 31656Y | 3.12.179 | BMF/CAWR/PMF Unpostable Resolution |
| 3.13 CAMPUS DOCUMENT SERVICES | | | | |
| 3.13.2* | 10-2012 | 33746X | 3.11.17 portions; 3(13)20 | BMF Account Numbers |
| 3.13.5 | 10-2012 | 33759A | 3(13)50 | Individual Master File (IMF) Account Numbers |
| 3.13.12 | 11-2012 | 33760B | 3(13)(12)0 | Exempt Organization Account Numbers |
| 3.13.36 | 06-2013 | 33775A | 3(13)(36)0 | EPMF Account Numbers |
| 3.13.40 | 11-2012 | 52088E | 3.21.259 | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.13.62 | 10-2012 | 33780T | 3(13)(62)0 | Media Transport and Control |
| 3.13.122* | 11-2012 | 31657J | 3(13)(222)0 | IMF Entity Control Unpostables |
| 3.13.222* | 10-2012 | 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* | 10-2012 | 32201V | 21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500 | Business Master File (BMF) Notice Review |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.5* | 09-2013 | 49225T | | Hardcore Payment Tracers |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|-----------------------|---|
| 3.17.10* | 11-2012 | 33875B | 3(17)(10)0 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) |
| 3.17.15* | 09-2013 | 52621J | | Accounting Reports Analyst - Responsibilities |
| 3.17.20* | 11-2012 | 47866A | | Refund Intercept Program |
| 3.17.21* | 09-2013 | 33880U | | Credit and Account Transfers |
| 3.17.30 | 11-2012 | 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* | 11-2012 | 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 | 09-2013 | 57118F | | Accounting Control General Ledger Policies and Procedures |
| 3.17.79* | 11-2012 | 33915A | 3(17)(179)0 | Accounting Refund Transactions |
| 3.17.80* | 11-2012 | 47865P | 3.17.79 portions | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations |
| 3.17.220* | 11-2012 | 33917W | 3(17)(220)0 | Excess Collections File |
| 3.17.221 | 11-2012 | 33919S | 3(17)(221)0 | Enterprise Computing Center Data Controls |
| 3.17.243* | 09-2013 | 33916L | 3.5.17; 3(17)(243)0 | Miscellaneous Accounting |
| 3.17.244* | 09-2013 | 57188D | 3.17.243 | Manual Assessments |
| 3.17.277 | 11-2012 | 33928D | 3.0.258; 3(17)(277)0 | Electronic Payments |
| 3.17.278 | 10-2013 | 48070K | | Paper Check Conversion (PCC) System |
| 3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING | | | | |
| 3.20.12* | 11-2012 | 33965G | 3(20)(12)0 | Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing |
| 3.20.13* | 11-2012 | 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* | 10-2012 | 37648G | 3.21.25 portions | Foreign Partnership Withholding |
| 3.21.19* | 10-2012 | 34014Q | 3(21)(19)0 | Foreign Trust System |
| 3.21.25* | 10-2012 | 34020U | 3(21)(25)0 | Miscellaneous Tax Returns |
| 3.21.110* | 10-2012 | 34025X | 3(21)(110)0 | Chapter Three Withholding Returns Form 1042 |
| 3.21.111* | 10-2012 | 38622K | | Chapter Three Withholding Returns |
| 3.21.112 | 06-2013 | 60501S | | Foreign Account Tax Compliance Act (FATCA) Registration |
| 3.21.261* | 10-2012 | 39746F | | Foreign Investment in Real Property Tax Act (FIRPTA) |
| 3.21.263* | 03-2013 | 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 |
| 3.22 INTERNATIONAL ERROR RESOLUTION | | | | |
| 3.22.3* | 10-2012 | 34030Q | 3(22)30 | Individual Income Tax Returns |
| 3.22.15* | 10-2012 | 37643D | | Foreign Partnership Withholding |
| 3.22.19* | 10-2012 | 34033X | 3(22)(19)0 | Foreign Trust System |
| 3.22.110* | 11-2012 | 34040M | 3(22)(110)0 | Chapter Three Withholding (CTW) Returns - Form 1042 |
| 3.22.111* | 10-2012 | 38623V | | Chapter Three Withholding (CTW) Database |
| 3.22.261* | 10-2012 | 39747Q | | Foreign Investment in Real Property Tax Act (FIRPTA) |
| 3.24 ISRP SYSTEM | | | | |
| 3.24.3* | 10-2012 | 34298E | 3.24.3 | Individual Income Tax Returns |
| 3.24.7 | 10-2012 | 34318L | 3.24.7 | Delinquent Accounts |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|------------------------------|--|
| 3.24.8 | 10-2012 | 34323E | <i>3.24.8</i> | Information Returns Processing |
| 3.24.10 | 10-2012 | 34328H | <i>3.37.10; 3.24.10</i> | Revenue Receipts |
| 3.24.12* | 11-2012 | 34337S | <i>3.24.12</i> | Exempt Organization Returns |
| 3.24.13 | 11-2012 | 34343W | <i>3.37.13; 3.24.13</i> | Employment Tax Returns |
| 3.24.14 | 10-2012 | 34347O | <i>3.24.14</i> | Fiduciary Income Tax Returns |
| 3.24.15 | 10-2012 | 34352H | <i>3.24.15</i> | Partnership Return of Income |
| 3.24.16 | 10-2012 | 34357K | <i>3.24.16</i> | Corporation Income Tax Returns |
| 3.24.20 | 11-2012 | 54309S | <i>3.24.212</i> | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns |
| 3.24.21 | 10-2012 | 34373K | <i>3.24.21</i> | Credit and Account Transfers |
| 3.24.22* | 11-2012 | 34378N | <i>3.24.22</i> | Employee Plan Returns |
| 3.24.23 | 10-2012 | 34385C | <i>3.37.3; 3.24.23</i> | Excise Tax Returns |
| 3.24.25 | 10-2012 | 34384R | <i>3.24.25</i> | BMF International Miscellaneous Tax Returns |
| 3.24.26* | 10-2012 | 34837X | <i>3.24.25</i> | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns |
| 3.24.27* | 11-2012 | 52572Z | | EPMF Return Processing Form 5500-EZ |
| 3.24.28 | 11-2012 | 34570F | <i>3.29.28; 3(29)(28)0</i> | Campus Quality Assurance Program |
| 3.24.29 | 10-2012 | 34555Q | <i>3.29.29; 3(29)(29)0</i> | SCRS Error Resolution |
| 3.24.30 | 10-2012 | 34566X | <i>3.29.30; 3(29)(30)0</i> | Data Controls |
| 3.24.37 | 10-2012 | 34412Y | <i>3.24.37</i> | General Instructions |
| 3.24.38 | 11-2012 | 39345Q | | BMF General Instructions |
| 3.24.40 | 12-2012 | 52544H | <i>3.24.259</i> | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.24.50 | 10-2012 | 34590X | <i>3.29.50; 3(29)(50)0</i> | Campus Performance Evaluation Reporting System |
| 3.24.106 | 10-2012 | 34442M | <i>3.24.106</i> | Estate Tax Returns |
| 3.24.133 | 10-2012 | 34452I | <i>3.24.133</i> | Residual Remittance Processing System |
| 3.24.143 | 10-2012 | 34455P | <i>3.24.143</i> | Gift Tax Returns |
| 3.24.154 | 10-2012 | 34464A | <i>3.37.154; 3.24.154</i> | Unemployment Tax Returns |
| 3.24.159 | 10-2012 | 32933M | | SCRS SC Edits |
| 3.24.162 | 10-2012 | 34677F | <i>3.29.162; 3(29)(162)0</i> | BOB Transcription Instructions |
| 3.24.173 | 10-2012 | 34697X | <i>3.29.173; 3(29)(173)0</i> | Centralized Files and Scheduling |
| 3.24.176 | 10-2012 | 34709E | <i>3.29.176; 3(29)(176)0</i> | Audit Selection System |
| 3.24.180 | 10-2012 | 34713M | <i>3.29.180; 3(29)(180)0</i> | Allocated Tips |
| 3.24.183 | 12-2012 | 34712B | <i>3.29.183; 3(29)(183)0</i> | Planning and Control Data |
| 3.24.202 | 10-2012 | 34456A | <i>3.24.202</i> | Supervisory Operator's Manual |
| 3.24.212 | 10-2012 | 34467H | <i>3.24.212</i> | Applications for Extension of Time to File Tax Returns |
| 3.24.213* | 10-2012 | 34468S | <i>3.24.213</i> | Real Estate Mortgage Investment Conduit Income Tax Returns |
| 3.24.226 | 10-2012 | 34734P | <i>3.29.226; 3(29)(226)0</i> | Declaration for Electronic Filing |
| 3.24.249 | 10-2012 | 34471P | <i>3.24.249</i> | Fiscal Year Required Payments/Form 8752 |
| 3.28 SPECIAL PROCESSING PROCEDURES | | | | |
| 3.28.3 | 10-2012 | 34521K | <i>3(28)30</i> | Individual Income Tax Returns |
| 3.28.4* | 02-2013 | 60510D | | Identity Theft Returns for Submission Processing |
| 3.30 WORK PLANNING AND CONTROL | | | | |
| 3.30.10 | 05-2010 | 32204C | <i>Doc. 6746</i> | Cost Estimate Reference |
| 3.30.28 | 03-2007 | 34740T | <i>3(30)(28)0</i> | Individual Review |
| 3.30.30 | 05-2012 | 47307E | | Embedded Quality for Submission Processing (EQSP) System |
| 3.30.50 | 08-2012 | 34755S | <i>3(30)(50)0</i> | Project PCA Production Control Accounting |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|---|
| 3.30.123* | 10-2012 | 34760L | 3.30.125; 3(30)(123)0 | Processing Timeliness: Cycles, Criteria, and Critical Dates |
| 3.30.124* | 11-2012 | 34770H | 3(30)(124)0 | Campus Monitoring Reports |
| 3.30.126 | 03-2013 | 32161W | 121.8 CH 1 | Control Data Analysis |
| 3.30.127 | 02-2012 | 33048M | 121.8 CH 2 | Workload Scheduling |
| 3.34 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 3.34.3 | 03-2010 | 40274C | | Code and Edit, Transcription |
| 3.34.4 | 12-2006 | 48398P | | Corporate Tax Returns Document Analysis and Data Entry |
| 3.37 INTERNATIONAL ISRP | | | | |
| 3.37.110 | 10-2012 | 34874A | 13.37.110 | Chapter 3 Withholding Returns |
| 3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS | | | | |
| 3.38.147* | 10-2012 | 34880E | 3(38)(147)0 | International Notices |
| 3.40 BLOCK OUT OF BALANCE RESOLUTION | | | | |
| 3.40.8 | 10-2012 | 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 | 10-2012 | 34927C | 3(41)(269)0 | Information Returns Processing on SCRIPS |
| 3.41.274 | 10-2012 | 34916V | 3(41)(274)0 | General Instructions for Processing via SCRIPS |
| 3.41.275 | 11-2012 | 34929Y | 3(41)(275)0 | Scanner Operations on SCRIPS |
| 3.41.276 | 10-2012 | 39954H | | Form 941 |
| 3.41.277 | 10-2012 | 48185K | | Forms 940 SCRIPS Processing |
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.4* | 09-2013 | 30620M | 12.3.1; 3.42.228, 3.42.255; 3.11.38 | IRS e-file for Business Tax Returns |
| 3.42.5* | 10-2013 | 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 | 09-2013 | 37145U | | e-help Desk |
| 3.42.8 | 09-2013 | 32530B | | e-services Procedures for Help Desk Assistors |
| 3.42.9* | 11-2012 | 50233D | 2.7.7 | Filing Information Returns Electronically (FIRE) |
| 3.42.10* | 08-2013 | 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* | 10-2012 | 32507M | | Processing Employee Plan and Exempt Organization Determination Applications and User Fees |
| 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 | 03-2013 | 27602M | 4.1 CH 1; 4100; 41(10)0, 41(11)0, 41(12)0 | Planning, Monitoring, and Coordination |
| 4.1.2 | 05-2013 | 27603X | 4.1 CH 2; 4100; 41(10)0, 41(11)0, 41(12)0 | Determining Return Need |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|--|
| 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 | 09-2013 | 27606E | 4.1 CH 4; 4100; 41(10)0, 41(11)0, 41(12)0 | Other Programs and 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 | 03-2013 | 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 | 12-2012 | 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 |
| 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), Education Savings Accounts and Medical Savings Account Adjustment |
| 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 | 08-2013 | 30347A | 104.3 CH 23; 48(13)1-3 | Openings |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--------------------------------------|---|
| 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 | AIMS, ERCS, and IDRS Data Processing |
| 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 | 09-2013 | 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 | 09-2013 | 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 and Database Administrator |
| 4.8 TECHNICAL SERVICES | | | | |
| 4.8.1 | 07-2012 | 31455L | 4.8 CH 1; 4400 (4410-4419) | Organization and Responsibilities |
| 4.8.2 | 06-2013 | 31456W | 4.8 CH 2; 4400 (4410-4419) | Case Processing |
| 4.8.3 | 03-2013 | 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 | 07-2013 | 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 | | | | |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|--|------------------------------|
| 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 |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|---|
| 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 | 01-2013 | 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 LB&I 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 | | | | |
| 4.12.1 | 10-2010 | 27548J | 4.3.14 CH 1; 4(12)00 | Nonfiled Returns |
| 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 |
| 4.13.8 | 09-2011 | 56014C | | Exam SFR Reconsiderations |
| 4.15 JEOPARDY/TERMINATION ASSESSMENTS | | | | |
| 4.15.1 | 08-2011 | 28044W | 4.3.9 CH 1; 4293.56, 4580, 4787, 4872 | Jeopardy and Terminations |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 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 | | | | |
| 4.18.1 | 01-2011 | 28827T | 4.3.21 CH 1; 4162.(10), 4931, 4177, 4810(16)40 | Offers in Compromise Received in Exam |
| 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* | 08-2013 | 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* | 08-2013 | 36857J | LEM 4.19.3; 21.8.5, 21.28; 5480 | IMF Automated Underreporter Program |
| 4.19.4* | 04-2013 | 36858U | LEM 4.19.4; 21.8.6, 21.31; 30(153)0 | CAWR Reconciliation Balancing |
| 4.19.5* | 09-2013 | 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* | 04-2013 | 34131C | LEM 4.19.6 | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare |
| 4.19.7* | 08-2013 | 36334F | Training 3570-150 | IMF Automated Underreporter (AUR) Technical System Procedures |
| 4.19.8 | 04-2013 | 40897H | | CAP (CAWR Automated Program) Technical System Procedures |
| 4.19.9 | 09-2012 | 50704F | | FCP (FUTA Case Processing) Technical System Procedures |
| 4.19.10 | 11-2012 | 48148H | 4.19.1 portions | Examination General Overview |
| 4.19.11* | 05-2010 | 48149S | LEM 4.19.1; 4.19.1 portions | Examination Classification of Work |
| 4.19.12 | 12-2011 | 48150T | 4.19.1 portions | Centralized Files and Scheduling |
| 4.19.13* | 11-2012 | 48151E | LEM 4.19.1; 4.19.1 portions | General Case Development and Resolution |
| 4.19.14* | 11-2012 | 48152P | LEM 4.19.1; 4.19.1 portions | EITC/Revenue Protection Strategy |
| 4.19.15* | 11-2012 | 48153A | LEM 4.19.1; 4.19.1 portions | Discretionary Programs |
| 4.19.16 | 11-2011 | 48155W | 4.19.1 portions | Claims |
| 4.19.17* | 07-2012 | 48156H | 4.19.1 portions | Non-Filer Program |
| 4.19.18 | 12-2012 | 48157S | 4.19.1 portions | Quality Review Program |
| 4.19.19 | 11-2012 | 48158D | 4.19.1 portions | Campus Examination Telephone Contacts |
| 4.19.20* | 12-2012 | 48160P | LEM 4.19.1; 4.19.1 portions | Automated Correspondence Exam (ACE) Processing Overview |
| 4.19.21 | 12-2012 | 48161A | 4.19.1 portions | Clerical |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|--|
| 4.19.22 | 04-2013 | 50661Z | | CAWR Control |
| 4.19.23 | 09-2012 | 50662K | | FUTA Control |
| 4.19.24* | 04-2013 | 59847J | | Compliance Identity Theft |
| 4.20 EXAMINATION COLLECTIBILITY | | | | |
| 4.20.1 | 02-2013 | 29628M | 4.3.2 CH 1; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | General Collectibility Procedures |
| 4.20.2 | 03-2013 | 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 | 02-2013 | 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* | 01-2013 | 33009N | LEM 4.22.4 | Examination of NRP Cases - Area Office |
| 4.22.5 | 10-2010 | 33011Z | | Campus Compliance Operations Site |
| 4.22.6 | 01-2013 | 48403X | | Area Office - Examination of Individual Returns |
| 4.22.7 | 02-2007 | 48405T | | Area Office - Examination of S Corporation Returns |
| 4.22.8 | 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 | 10-2012 | 47344H | | Employment Tax Study - NRP Examination Guidelines |
| 4.22.11 | 05-2012 | 59122H | | SB/SE Examination of NRP C Corporation Returns |
| 4.22.12 | 07-2012 | 59724J | | LB&I Examination of NRP C Corporation Returns. |
| 4.22.13 | 10-2012 | 59601J | | Fuel Excise Tax Study - NRP Examination Guidelines |
| 4.23 EMPLOYMENT TAX | | | | |
| 4.23.1 | 03-2013 | 35221R | 104.6 CH 1; 4600; 5(10)00 | Introduction |
| 4.23.2 | 06-2013 | 35222C | 104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Employment Tax Examination Objectives |
| 4.23.3 | 07-2013 | 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 | 12-2012 | 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 |
| 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 | 05-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---------------------------------|----------------------|-----------------------|---|---|
| 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 | 11-2012 | 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 | 01-2013 | 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 |
| 4.23.17 | 09-2013 | 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 | 09-2013 | 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 | 4.24.11 portions, 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 | 4.24.11 portions; 4.3.3 CH 8; 4700 | Examination Guidance for Excise Claims for Refund or Abatement |
| 4.24.9* | 10-2012 | 28310T | 4.3.3 CH 9; 4700 | Excise Tax Penalty Procedures |
| 4.24.10 | 10-2011 | 35213R | 4.24.11 portions | Excise Tax Examination Reports, Case Closing, and Appeals Procedures |
| 4.24.13 | 08-2013 | 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* | 06-2013 | 57469Z | 4.24.13 portions | Excise Fuel Compliance Inspection, Sampling, and Shipping |
| 4.24.16 | 09-2013 | 58891R | 4.24.13 portions | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures |
| 4.24.17 | 09-2013 | 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 | Excise Operations Support |
| 4.25 ESTATE AND GIFT TAX | | | | |
| 4.25.1 | 03-2013 | 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 |
| 4.25.10 | 02-2013 | 58883R | | Case Closing Procedures |
| 4.26 BANK SECRECY ACT | | | | |
| 4.26.1 | 04-2011 | 27699B | 4.3.4 CH 1; 4234 | Introduction |
| 4.26.2 | 04-2011 | 27701C | 4.3.4 CH 2; 4234 | Program Structure |
| 4.26.3 | 03-2013 | 27702N | 4.3.4 CH 3; 4234 | Role of WISDM |
| 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 |
| 4.26.6 | 11-2006 | 27704J | 4.3.4 CH 6; 4234 | Bank Secrecy Act Examiner Responsibilities |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|---|
| 4.26.11 | 11-2006 | 27709M | 4.3.4 CH 11; 4234 | BSA Examiner Responsibilities for Form 8300/6050I Examinations |
| 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 | 4.24.13 portions; 4.3.4 CH 14; 4234 | Disclosure |
| 4.26.15 | 01-2013 | 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 | 02-2013 | 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 |
| 4.27.5 | 12-2010 | 27754P | 4.3.10 CH 5; 4583 [4500] | Miscellaneous Provisions |
| 4.28 EXAMINATION SPECIALIZATION | | | | |
| 4.28.1 | 03-2008 | 27547Y | 4.3.7 CH 1 | Examination Specialization (ES) Program and Procedures |
| 4.29 PARTNERSHIP CONTROL SYSTEM (PCS) | | | | |
| 4.29.1 | 09-2008 | 36921I | 121.4 CH 1; 48(11)0 | Overview of the PCS |
| 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 |
| 4.29.5 | 09-2008 | 36925A | 121.4 CH 5; 48(11)0 | PCS TEFRA/NonTEFRA Notices and Cover Letters |
| 4.30 LMSB GENERAL PROCEDURES | | | | |
| 4.30.1 | 01-2002 | 32528P | | Pre-Filing Agreement Program |
| 4.30.3 | 10-2010 | 32504F | | Overseas Posts |
| 4.31 PASS-THROUGH ENTITY HANDBOOK | | | | |
| 4.31.1 | 06-2013 | 36873J | 4.4.31 portions; 121.5 CH 1; 4222, 4223, 4226, 4227 | Introduction |
| 4.31.2* | 06-2013 | 36874U | 121.5 CH 2; 4222, 4223, 4226, 4227 | TEFRA Examinations - Field Office Procedures |
| 4.31.3* | 06-2013 | 36879X | 4.4.31 portions; 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) |
| 4.31.5* | 06-2013 | 35421T | 4.4.31 portions; 4.31.1, 4.31.3 | NonTEFRA Examinations - Field Office Procedures |
| 4.31.6* | 06-2013 | 35422E | 4.4.31 portions; 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 |
| 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 |
| 4.35 PARTNERSHIP AND S CORPORATIONS | | | | |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|---|
| 4.36 JOINT COMMITTEE PROCEDURES | | | | |
| 4.36.1 | 05-2010 | 32505Q | 4.3.5 CH 1-8; 4570 | Joint Committee Process Overview |
| 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 Specialty |
| 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 | 09-2013 | 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 | 05-2013 | 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 | Overview of Engineering Program |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|--|
| 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 |
| 4.52 GLOBAL HIGH WEALTH INDUSTRY | | | | |
| 4.52.1 | 08-2013 | 64023P | | Global High Wealth Industry Processes and Procedures |
| 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 of Guidelines |
| 4.61.2 | 05-2006 | 27727I | 4.3.1.2 CH 2; 4233:510-512 | Foreign Based Books and Records |
| 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 | 05-2013 | 27734X | 4.3.1.2 CH 15; 4233:570-577 | ETI (Extraterritorial income), IC-DISCs and FSCs |
| 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 |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|--|
| 4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | | | | |
| 4.62.1 | 06-2002 | 33000S | 14.1 CH 1 - CH 10; 1(21)00 | General Information |
| 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 | 07-2013 | 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 | 07-2013 | 33832K | 7.6.3.4 | Survey Returns |
| 4.71.8 | 10-2012 | 33833V | | EP Claims |
| 4.71.9 | 05-2013 | 33834G | | Statute Control Procedures |
| 4.71.10 | 04-2012 | 33837N | | Form 990-T Processing |
| 4.71.11 | 07-2013 | 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 | 05-2013 | 33838Y | | Case File Assembly Guidelines |
| 4.71.13 | 09-2012 | 33840K | | Technical Assistance and Technical Advice Requests |
| 4.71.14 | 07-2013 | 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 | 07-2013 | 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 | 07-2013 | 58195C | | Employee Plans Large Case Examination Support Procedures |
| 4.71.24 | 05-2013 | 61731S | | Whistle Blower Claims |
| 4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES | | | | |
| 4.72.1 | 07-2013 | 35962T | 7.7.1 CH 1; 7(10)54 | Overview of Employee Plans Technical Guidelines |
| 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 |
| 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 |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|---|
| 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 | 08-2013 | 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 | 02-2013 | 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* | 11-2012 | 33228W | 7.6.2 CH 6; 7(10)90 | EO Delinquent, Amended and Substitute for Return Procedures |
| 4.75.24 | 02-2013 | 27552R | 7.6.2 CH 2; 7(10)60, 7(10)70 | Organizations Covered by a Group Ruling |
| 4.75.25 | 02-2013 | 33232E | 7.9.5; 7.9 CH 3 | Exempt Organizations 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 | 07-2013 | 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 | 05-2013 | 33241P | 7.6.2, 7.8.1 | Private Foundation Examination Guidelines |
| 4.76.5 | 04-2003 | 33242A | 7(10)13.5 | Non-Exempt Charitable and Split Interest Trust |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--------------------------------------|---|
| 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 oŲ 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 (oŲ 501(c)(21)) |
| 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 |
| 4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|-----------------------|--|
| 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 | 05-2013 | 33026Y | | FSLG Mission and Policy |
| 4.90.2 | 05-2013 | 33028U | | Customer Assistance |
| 4.90.3 | 02-2013 | 33029F | | Compliance Checks |
| 4.90.4 | 02-2008 | 33032C | | Penalties |
| 4.90.5 | 05-2010 | 33033N | | Case Selection Procedures |
| 4.90.6 | 08-2013 | 33034Y | | Referrals |
| 4.90.7 | 05-2013 | 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 Review |
| 4.90.12 | 05-2013 | 33044U | | Case Closing and Special Handling Procedures |
| 4.90.13 | 05-2006 | 36147G | | FSLG Large Case Examination Program |
| 4.90.14 | 03-2013 | 40953G | | Counsel Contact and Technical Guidance |
| 4.90.15 | 06-2013 | 62638A | 25.1.9.7 | FSLG Fraud Procedures |
| 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 |
| 4.119 BMF LIABILITY DETERMINATION | | | | |
| 4.119.1* | 08-2013 | 55352J | | BMF Underreporter (BMF AUR) Control |
| 4.119.4* | 10-2013 | 55355Q | | BMF Underreporter (BMF-AUR) Program |

Part 5: Collecting Process

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

| | | | | |
|--|---------|--------|---|---|
| 5.1 FIELD COLLECTING PROCEDURES | | | | |
| 5.1.1 | 12-2012 | 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 | Miscellaneous Collection Procedures |
| 5.1.2* | 06-2013 | 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; LEM 5.5 portions; 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* | 08-2013 | 27789G | LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100] | Courtesy Investigations |
| 5.1.9 | 06-2013 | 35409L | 5.1 CH 9; 5181.31 | Collection Appeal Rights |
| 5.1.10 | 06-2013 | 27790H | 5.1 CH 10; 5181 [5100] | Taxpayer Contacts |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|---|
| 5.1.11* | 03-2013 | 27791S | LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200] | Delinquent Return Accounts |
| 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* | 10-2012 | 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* | 08-2013 | 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 | 05-2013 | 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 | 5.1.1 portions, LEM 5.3 | Disclosure |
| 5.1.23 | 10-2012 | 52165G | 5.1.1 portions | Taxpayer Representation |
| 5.1.24* | 08-2012 | 58417H | | Third-Party Payer Arrangements for Employment Taxes |
| 5.1.30 | 07-2011 | 49413D | | Resolution-directed Approach to Casework |
| 5.1.31 | 07-2011 | 49810A | | Workload Management |
| 5.2 REPORTS | | | | |
| 5.2.1 | 10-2013 | 35459R | 5.2 CH 1; 5890 [5800] | Collection Time Reporting |
| 5.2.4 | 10-2013 | 35464K | 5.2.2; 5.2 CH 4; 5890 [5800] | Collection Reports |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | | |
| 5.3.1 | 08-2013 | 35466G | 5.3 CH 1 | ENTITY Case Management System (ENTITY) |
| 5.4 CASE PROCESSING | | | | |
| 5.4.10 | 10-2007 | 49238W | | GENERAL CASE PROCESSING |
| 5.4.11 | 04-2013 | 49239H | | CCP Installment Agreements |
| 5.4.12 | 01-2013 | 49241T | | Field Office Resource Team |
| 5.4.13 | 07-2008 | 49242E | | Clerical Procedures in Centralized Case Process |
| 5.5 DECEDENT ESTATES AND ESTATE TAX | | | | |
| 5.5.1 | 03-2010 | 35478Y | 5.5.3.2; 5.5 CH 1; 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 | Decedent and Estate Tax Accounts |
| 5.5.2 | 04-2012 | 35479J | 5.5 CH. 2; 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 | Probate Proceedings |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|----------------------------------|----------------------|-----------------------|--|--|
| 5.5.5 | 10-2012 | 35485N | 5.5 CH 5; 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 | Processing Estate Tax Extensions |
| 5.5.6 | 06-2013 | 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 | Collection on Accounts with Special Estate Tax Elections |
| 5.5.7 | 09-2013 | 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 Estate and Gift 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 |
| 5.5.9 | 09-2013 | 61777Q | | Administrative and Judicial Actions for Estate Taxes |
| 5.6 COLLATERAL AGREEMENTS | | | | |
| 5.6.1 | 10-2011 | 35489F | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Collateral Agreements and Security Type Collateral |
| 5.6.2 | 09-2011 | 35491R | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Maintenance |
| 5.7 TRUST FUND COMPLIANCE | | | | |
| 5.7.1 | 11-2012 | 35495J | LEM 5.7; 5.7 CH 1; 5600, 5700 | FTD Alerts |
| 5.7.2 | 09-2012 | 35496U | LEM 5.7; 5.7 CH 2; 5600, 5700 | Letter 903 Process |
| 5.7.3* | 07-2012 | 35497F | LEM 5.7; 5.7 CH 3; 5600, 5700 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) |
| 5.7.4 | 08-2013 | 35498Q | 5.7 CH 4; 5600, 5700 | Investigation and Recommendation of TFRP |
| 5.7.5 | 06-2011 | 35499B | 5.7 CH 5; 5600, 5700 | Collectibility Determination |
| 5.7.6 | 08-2013 | 35501C | 5.7 CH 6; 5600, 5700 | Trust Fund Penalty Assessment Action |
| 5.7.7 | 08-2013 | 35502N | 5.7 CH 7; 5600, 5700 | Payment Application and Refund Claims |
| 5.7.8 | 05-2012 | 31077V | 5.7 CH 8 | In-Business Repeater or Pyramiding Taxpayers |
| 5.7.9 | 02-2013 | 47908V | | Federal Contractors |
| 5.7.10 | 03-2013 | 53316X | Portion of 5.7.6 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case |
| 5.8 OFFER IN COMPROMISE | | | | |
| 5.8.1 | 06-2013 | 27839B | 5.8 CH 1; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Overview |
| 5.8.2 | 05-2013 | 27841N | 5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Centralized Offer in Compromise Initial Processing and Processability |
| 5.8.3 | 05-2013 | 27842Y | 5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Centralized Offer in Compromise Transfers, Perfection, and Case Building |
| 5.8.4 | 05-2013 | 27843J | 5.8 CH 4; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Investigation |
| 5.8.5 | 09-2013 | 27844U | 5.8 CH 5; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Financial Analysis |
| 5.8.6 | 10-2010 | 27846Q | 5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Collateral Agreements |
| 5.8.7 | 08-2013 | 27847B | 5.8 CH 7; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Return, Terminate, Withdraw and Reject Processing |
| 5.8.8 | 08-2013 | 27848M | 5.8 CH 8; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Acceptance Processing |
| 5.8.9 | 04-2011 | 27849X | 5.8 CH 9; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Actions on Post-Accepted Offers |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|--|
| 5.8.10 | 09-2011 | 27853F | 5.8 CH 10; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Special Case Processing |
| 5.8.11 | 09-2008 | 28904V | 5.8 CH 11; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Effective Tax Administration |
| 5.8.12 | 06-2011 | 33096W | | Independent Administrative Review |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | | |
| 5.9.1 | 09-2010 | 39955S | 25.17.1; 5.9 Ch 1; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Overview of Bankruptcy |
| 5.9.2 | 09-2010 | 39956D | 25.17.2; 5.9 Ch 2; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | The Bankruptcy Code and Collection |
| 5.9.3* | 12-2010 | 39958Z | 25.17.3; 5.9 Ch 3; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Debtors' Delinquent Accounts |
| 5.9.4* | 01-2011 | 39959K | LEM 5.9.4; 25.17.4; 5.9 Ch 4; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Common Bankruptcy Issues |
| 5.9.5* | 01-2011 | 39961W | LEM 5.9.5; 25.17.5; 5.9 Ch 5; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Opening a Bankruptcy Case |
| 5.9.6 | 01-2011 | 39962H | 25.17.7; 5.9 Ch 7; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 7 Bankruptcy Cases |
| 5.9.7* | 08-2013 | 39963S | 25.17.9; 5.9 Ch 9; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases |
| 5.9.8* | 04-2013 | 39964D | 25.17.11; 5.9 Ch 11; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 11 Bankruptcy Cases |
| 5.9.9* | 04-2013 | 39966Z | 25.17.12; 5.9 Ch 12; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 12 Bankruptcy Cases |
| 5.9.10 | 06-2013 | 39967K | 25.17.13; 5.9 Ch 13; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 13 Bankruptcy Cases |
| 5.9.11 | 10-2010 | 39968V | | Insolvency Mail Processing |
| 5.9.12 | 05-2008 | 39969G | | Insolvency Automated Processes |
| 5.9.13* | 09-2013 | 39970H | LEM 5.9.13; LEM 5.5 portions; 25.17.6; 5.9 Ch 6; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Manual Proofs of Claim and Common Claim Issues |
| 5.9.14* | 06-2013 | 39971S | Portions to 5.9.21 | Automated Proofs of Claim (APOC) |
| 5.9.15 | 04-2011 | 39972D | 25.17.10; 5.9 Ch 10; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Payments in Bankruptcy |
| 5.9.16 | 02-2011 | 39974Z | | Insolvency Case Monitoring |
| 5.9.17* | 06-2010 | 39975K | LEM 5.9.17; 25.17.14; 5.9 Ch 12; 57(13)4 | Closing A Bankruptcy Case |
| 5.9.18 | 05-2008 | 39976V | | Automated Discharge System (ADS) |
| 5.9.19 | 11-2011 | 39977G | | Insolvency Disclosure and Telephone Procedures |
| 5.9.20 | 10-2010 | 51069N | 5.5.1.3; 5.5.2 | Non-Bankruptcy Insolvencies |
| 5.9.21 | 06-2013 | 62327Q | 5.9.14 | Electronic Proofs of Claim (EPOC) |
| 5.10 SEIZURE AND SALE | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|---|
| 5.10.1 | 07-2009 | 35401B | 5.10 CH 1; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700 | Pre-Seizure Considerations |
| 5.10.2 | 04-2013 | 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 |
| 5.10.3 | 04-2013 | 35403X | 5.10 CH 3; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700 | Conducting the Seizure |
| 5.10.4 | 06-2013 | 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 | 08-2013 | 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 |
| 5.10.7 | 11-2010 | 35407P | 5.10 CH 7; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Acquired Property and Property Redeemed by the United States |
| 5.10.8 | 09-2011 | 34277B | | Judicial Sales |
| 5.10.9 | 10-2010 | 53036M | | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines |
| 5.11 NOTICE OF LEVY | | | | |
| 5.11.1 | 02-2012 | 35743K | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions |
| 5.11.2 | 08-2010 | 35744V | 5360,,Exhs. 5300-1-4, 14-17, 30, 33-34 | Serving Levies, Releasing Levies and Returning Property |
| 5.11.3 | 04-2013 | 35746R | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Jeopardy Levy without a Jeopardy Assessment |
| 5.11.4 | 09-2010 | 35747C | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Bank Levies |
| 5.11.5 | 09-2010 | 35748N | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Levy on Wages, Salary, and Other Income |
| 5.11.6 | 12-2011 | 35749Y | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Notice of Levy in Special Cases |
| 5.11.7* | 08-2012 | 30480M | 5.1 CH 13 | Automated Levy Programs |
| 5.12 FEDERAL TAX LIENS | | | | |
| 5.12.1 | 10-2013 | 35750Z | 5.12 CH 1; 5350, 5710 | Lien Program Overview |
| 5.12.2 | 10-2013 | 35751K | 5.12 CH 2; 5350, 5710 | Notice of Lien Determinations |
| 5.12.3* | 10-2013 | 35752V | LEM 5.12.3; 5.12 CH 3; 5350, 5710 | Certificates Relating to Liens and Claims for Damages Under IRC oQY 7432 |
| 5.12.4 | 06-2010 | 35753G | LEM 5.12.4; 5.12 CH 4; 5350, 5710 | Judicial/Nonjudicial Foreclosures |
| 5.12.5* | 06-2010 | 35754R | LEM 5.12.5; 5.12 CH 5; 5350, 5710 | Redemptions |
| 5.12.6 | 10-2013 | 36255H | | Procedures for Lien Processing |
| 5.12.8 | 10-2013 | 58947A | | Notice of Lien Refiling |
| 5.12.9 | 10-2013 | 58949W | | Notice of Lien Withdrawal |
| 5.12.10 | 10-2013 | 58950X | | Lien Certificates |
| 5.12.11 | 10-2013 | 58952T | | Lien Special Topics |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|--|
| 5.13.1 | 07-2011 | 35467R | 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190 | Embedded Quality Administrative Guidelines |
| 5.13.2 | 05-2010 | 35469N | 5.13 CH 2; 5190 | Embedded Quality Attribute Definitions |
| 5.13.4 | 08-2009 | 29930B | 5.13.5 portions; 5.13 CH 4 | Offer in Compromise/Embedded Quality Attribute Definitions |
| 5.13.6 | 10-2009 | 47937Y | | Field Insolvency/Embedded Quality Attribute Definitions |
| 5.13.7 | 08-2010 | 47657N | | Advisory Embedded Quality Attribute Definitions |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.1* | 03-2011 | 28331W | 5.14.6; 5.14 CH 6; 5.14 CH 1; 5300 | Securing Installment Agreements |
| 5.14.2* | 03-2011 | 28504R | 5.14 CH 2; 5300 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) |
| 5.14.3 | 06-2009 | 28505C | 5.14 CH 3; 5300 | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection |
| 5.14.4* | 03-2011 | 28506N | 5.14 CH 4; 5300 | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities |
| 5.14.5* | 03-2011 | 28507Y | 5.14 CH 5; 5300 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements |
| 5.14.7* | 03-2011 | 28509U | 5.14 CH 7; 5300 | BMF Installment Agreements |
| 5.14.9 | 03-2011 | 28511G | 5.14.8; 5.14 CH 9; 5300 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals |
| 5.14.10 | 03-2011 | 33077P | 5.14.7 | Payroll Deduction Agreements and Direct Debit Installment Agreements |
| 5.14.11 | 03-2011 | 33078A | 5.14.12; 5.14.8 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements |
| 5.15 FINANCIAL ANALYSIS | | | | |
| 5.15.1 | 10-2012 | 29227X | 5.15 CH 1; 105.1 CH 3 | Financial Analysis Handbook |
| 5.16 CURRENTLY NOT COLLECTIBLE | | | | |
| 5.16.1* | 05-2012 | 29751C | 5.16 CH 1; 105.1 CH 8 | Currently Not Collectible |
| 5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | | | | |
| 5.17.1 | 04-2010 | 30793S | 5.17 CH 1; 57(15)0:12(00) | General Information |
| 5.17.2 | 03-2012 | 57343S | 5.17 CH 2; 57(16)0 | Federal Tax Liens |
| 5.17.3 | 01-2011 | 57344D | 5.17 CH 3; 57(16)0 | Levy and Sale |
| 5.17.4 | 12-2010 | 30752X | 5.17 CH 4; 57(15)0:12(00) | Suits by the United States |
| 5.17.5 | 08-2010 | 57346Z | 5.17 CH 5; 57(16)0 | Suits Against the United States |
| 5.17.6 | 10-2010 | 30754T | 5.17 CH 6; 57(15)0:12(00) | Summonses |
| 5.17.7 | 07-2012 | 30755E | 5.17 CH 7; 57(15)0:12(00) | Liability of Third Parties for Unpaid Employment Taxes |
| 5.17.8 | 08-2010 | 57347K | 5.17 CH 8; 57(16)0 | General Provisions of Bankruptcy |
| 5.17.9 | 08-2010 | 57348V | 5.17 CH 9; 57(16)0 | Chapter 7 Bankruptcy (Liquidation) |
| 5.17.10 | 08-2010 | 57349G | 5.17 CH 10; 57(16)0 | Chapter 11 Bankruptcy (Reorganization) |
| 5.17.11 | 10-2010 | 57350H | 5.17 CH 11; 57(16)0 | Chapter 13 Bankruptcy (Individuals with Regular Income) |
| 5.17.12 | 04-2010 | 30756P | 5.17 CH 12; 57(15)0:12(00) | Investigations and Reports |
| 5.17.13 | 07-2012 | 57351S | 5.17 CH 13; 57(16)0 | Insolvency and Decedents' Estates |
| 5.17.14 | 01-2012 | 57352D | 5.17 CH 14; 57(16)0 | Fraudulent Transfers and Transferee and Other Third Party Liability |
| 5.17.15 | 12-2009 | 49712V | | Termination and Jeopardy Assessments and Jeopardy Collection |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 5.18 LIABILITY DETERMINATION | | | | |
| 5.18.1* | 06-2013 | 36854C | LEM 5.18.1; 21.8.2 | Automated Substitute for Return (ASFR) Program |
| 5.18.2* | 06-2013 | 36855N | 21.8.3 | Business Returns IRC 6020(b) Processing |
| 5.19 LIABILITY COLLECTION | | | | |
| 5.19.1* | 10-2013 | 36860G | LEM 5.19.1; 5.5.3.5; LEM 5.3; 21.9.1; 21.20, 21.22; (21)500, (21)700; 5400, 5500 | Balance Due |
| 5.19.2* | 09-2012 | 36861R | LEM 5.19.2; 21.9.2, 21.21, (21)600; 5500, 5(11)00 | Return Delinquency |
| 5.19.3* | 11-2009 | 36862C | LEM 5.19.3; 3.24.201; 21.9.3, 21.27, (21)900; 5400 | Backup Withholding Program |
| 5.19.4* | 01-2012 | 36863N | LEM 5.19.4; 21.9.4, 21.23, (21)800; 5500 | Enforcement Action |
| 5.19.5* | 07-2012 | 36864Y | LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500 | ACS Inventory |
| 5.19.6* | 10-2012 | 36865J | 21.9.6, 21.25, 5500 | ACS Support |
| 5.19.7 | 09-2010 | 36866U | 5.5.3.4; 21.9.7, 21.26; 5400, 5420 | Campus Collection Programs |
| 5.19.8 | 08-2010 | 28018A | 21.9.8, 21.9.1.31 | Collection Appeal Rights |
| 5.19.9* | 10-2010 | 30604M | portion of LEM 5.19.9; 21.9.9 | Automated Levy Programs |
| 5.19.10* | 10-2012 | 34453T | LEM 5.19.10; 5.19.7 | Collection Operations Transcript Processing |
| 5.19.11* | 05-2012 | 39978R | LEM 5.19.11; 5.19.10.2 | Withholding Compliance Program |
| 5.19.12 | 01-2010 | 47931K | | Centralized Case Processing - Liens |
| 5.19.14* | 11-2011 | 49610Y | LEM 5.19.14 | Trust Fund Recovery Penalty (TFRP) |
| 5.19.15 | 03-2010 | 50362H | | Federal Agency Delinquency (FAD) |
| 5.19.16* | 10-2011 | 55752N | | Compliance Services Collection Operations (CSCO) Clerical Procedures |
| 5.19.18* | 07-2013 | 51815X | LEM 5.1; 5.19.1.4.6 | Federal Employee/ Retiree Delinquency Initiative (FERDI) |
| 5.19.19 | 04-2012 | 52390T | | Campus Compliance International Case Processing (CCICP) |
| 5.19.20* | 05-2013 | 52741C | 5.19.1.12 | Large Dollar Case Processing |
| 5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | | | | |
| 5.20.1 | 06-2013 | 38109M | | Abusive Tax Avoidance Transactions Program |
| 5.20.2 | 10-2012 | 38110N | 5.20.5 portions | Abusive Tax Avoidance Transactions Time Reporting |
| 5.20.3 | 07-2010 | 38111Y | | Third Party Contacts |
| 5.20.4 | 09-2010 | 38112J | | Summons Procedures |
| 5.20.6 | 07-2010 | 38118X | | Whipsaw Assessments |
| 5.20.7 | 07-2010 | 38120J | | Monitoring of IRC 7407 and 7408 Injunctions |
| 5.20.8 | 07-2010 | 38121U | | Promoter/Preparer Investigations |
| 5.20.10 | 08-2010 | 51672Q | | Frivolous Submissions Subject to a oΩŸ 6702 Penalty |
| 5.20.11 | 08-2011 | 51673B | | Examination Reconsiderations and Referrals |
| 5.20.12 | 04-2013 | 51674M | | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases |
| 5.21 INTERNATIONAL AND INSULAR ISSUES | | | | |
| 5.21.1 | 02-2009 | 20268G | | Overview |
| 5.21.2 | 02-2009 | 20354T | | Offshore Information Gathering Techniques |
| 5.21.3 | 02-2009 | 20355E | | Collection Tools for International Cases |
| 5.21.4 | 02-2009 | 20356P | | Payments Made in Foreign Currency |
| 5.21.5 | 02-2009 | 20357A | | International Field Calls |
| 5.21.6 | 02-2009 | 20358L | | Report of Foreign Bank and Financial Accounts |
| 5.21.7 | 08-2010 | 55072Y | | Special Cases |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|---|
| 5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | | | | |
| 5.24.1 | 07-2009 | 51865D | | Overview |
| 5.24.2 | 07-2009 | 51867Z | | Case Development |
| 5.24.3 | 07-2009 | 51868K | | Case Processing Guidelines |
| Part 6: Human Resources Management | | | | |
| <i>(Human resource management activities which include training and personnel.)</i> | | | | |
| 6.10 AGENCY ACCOUNTABILITY SYSTEMS | | | | |
| 6.10.1 | 09-2009 | 53707Q | | Personnel Staffing Accountability |
| 6.213 EXCEPTED SERVICE | | | | |
| 6.213.1 | 11-2009 | 53379G | 6.300.2 portions; 0.300.23; 340 | Employment in the Excepted Service |
| 6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT | | | | |
| 6.250.1 | 06-2002 | 34093Z | 0250 | Policies, Requirements, Responsibilities and Strategies |
| 6.250.3 | 12-2012 | 53381S | 6.331.1; 0.331 | Delegated Examining Authority |
| 6.300 EMPLOYMENT | | | | |
| 6.300.1 | 11-2009 | 34636K | 6.300.4; 0.300.23; 340 | Employment (General) |
| 6.304 EXPERT AND CONSULTANT APPOINTMENTS | | | | |
| 6.304.1 | 11-2009 | 53380H | 6.300.2 portions; 0.300.23; 340 | Expert and Consultant Appointments |
| 6.307 VETERANS' RECRUITMENT APPOINTMENTS | | | | |
| 6.307.1 | 11-2009 | 20269R | 6.300.3; 0.300.23; 340 | Veterans Employment Programs and Restoration to Duty |
| 6.308 VOLUNTEER SERVICE | | | | |
| 6.308.1 | 11-2009 | 53369K | 6.300.2 portions; 0.300.23; 340 | Student Volunteer Service |
| 6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT | | | | |
| 6.315.1 | 11-2009 | 52705K | 6.300.1 portions; 0.300.23; 340 | Career and Career Conditional Employment |
| 6.330 RECRUITMENT, SELECTION AND PLACEMENT | | | | |
| 6.330.1 | 12-2009 | 53382D | 6.300.4 | Recruitment, Selection and Placement |
| 6.332 STRATEGIC RECRUITMENT | | | | |
| 6.332.1 | 02-2010 | 33013V | | Workforce Recruitment Strategies |
| 6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | | | | |
| 6.334.1 | 11-2009 | 53371W | 6.300.2.1; 0.300.23; 340 | Temporary Assignments Under the Intergovernmental Personnel Act (IPA) |
| 6.335 PROMOTION AND INTERNAL PLACEMENT | | | | |
| 6.335.1 | 03-2013 | 34640S | 300.235 | IRS Merit Promotion and Internal Placement |
| 6.337 EXAMINING SYSTEM | | | | |
| 6.337.1 | 11-2009 | 53384Z | | Alternative Rating and Selection |
| 6.338 QUALIFICATION REQUIREMENTS | | | | |
| 6.338.1 | 12-2009 | 53385K | 6.300.1 portions; 6.300.2; 0.300.23; 340 | Qualification Requirements |
| 6.339 MEDICAL QUALIFICATION DETERMINATIONS | | | | |
| 6.339.1 | 11-2009 | 53386V | 6.300.1 portions; 0.300.23; 340 | Medical Qualification Determination Requirements |
| 6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT | | | | |
| 6.340.1 | 11-2009 | 53387G | 6.300.1 portions; 0.300.23; 340 | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) |
| 6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | | | | |
| 6.350.1 | 08-2013 | 54011B | | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures |
| 6.410 LEARNING AND EDUCATION | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--------------------------|---|
| 6.410.1 | 10-2012 | 32678W | 6.410.2; 0.410.1-0.410.4 | Learning and Education Policy |
| 6.410.8 | 10-2012 | 56035F | 6.410.4 | Learning Technology Office Standards |
| 6.410.9 | 08-2013 | 57678M | | Training Evaluation Policy |
| 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) |
| 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 | 09-2013 | 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 | 6.500.1 portions | Aggregate Limitations on Pay and Special Rate Schedules |
| 6.531 PAY UNDER THE GENERAL SCHEDULE | | | | |
| 6.531.1 | 03-2010 | 54090K | 6.500.1 portions | IRS Pay Under the General Schedule |
| 6.536 GRADE AND PAY RETENTION | | | | |
| 6.536.1 | 10-2010 | 54089J | 6.500.1 portions | IRS Grade and Pay Retention |
| 6.550 PAY ADMINISTRATION | | | | |
| 6.550.1 | 12-2009 | 53304F | 6.500.1 portions | Pay Administration |
| 6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | | | | |
| 6.575.1 | 09-2013 | 55210C | 6.500.1 portions | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives |
| 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 | 01-2013 | 20195M | 6.600.1 portions | IRS Hours of Duty |
| 6.630 ABSENCE AND LEAVE | | | | |
| 6.630.1 | 03-2013 | 54211D | 6.600.1 portions | IRS 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|-----------------------|---|
| 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 | Adverse Actions |
| 6.771 AGENCY GRIEVANCE SYSTEM | | | | |
| 6.771.1 | 10-2012 | 33021V | 0771.1 | Agency Grievance System (AGS) |
| 6.771.2 | 02-2013 | 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 | 05-2013 | 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 | 07-2013 | 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 | 04-2013 | 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 | 07-2013 | 55915M | | IRS Section 401(a) Pre-Approved Plans Program |
| 7.11.5 | 07-2013 | 57219R | | Proper Use of Determination Letter Caveats |
| 7.11.6 | 09-2012 | 57220S | | Multiemployer Plans |
| 7.11.7 | 07-2013 | 57221D | | Multiple Employer Plans |
| 7.11.8 | 01-2012 | 56036Q | | EP Determinations Closing Agreement Program |
| 7.12 EMPLOYEE PLANS GUIDELINES | | | | |
| 7.12.1 | 07-2013 | 27562N | 7.7.2; 7753 | Plan Terminations |
| 7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.13.1 | 06-2013 | 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 | 06-2013 | 36153K | 7.4.3 CH 6; 7690:400 | Inventory Control Subsystems |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|-------------------------|--|
| 7.13.7 | 06-2013 | 36154V | 7.4.3 CH 7; 7690:500 | Moving Cases through the EDS Inventory Control Subsystem |
| 7.13.8 | 07-2013 | 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) |
| 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 |
| 7.15.5 | 06-2013 | 55039N | | Case Identification and Status Codes |
| 7.15.6 | 06-2013 | 55002A | | Navigating the Tax Exempt Determination System (TEDS) |
| 7.15.7 | 07-2013 | 55041Z | | Electronic Case Processing |
| 7.15.8 | 07-2013 | 55042K | | Tax Exempt Determinations Systems (TEDS) Routing Slip Features |
| 7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | | | | |
| 7.20.1 | 12-2012 | 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 | 05-2008 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|--|
| 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 | 09-2013 | 27756L | 7.8.2 CH 1; 7751:100 | Exempt Organizations Determination Program Overview |
| 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 |
| 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 | 09-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--------------------------|---|
| 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 |
| 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 | 7.20.5 portions | 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 |
| 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | | | | |
| 7.50.1* | 10-2013 | 62288C | | Form SS-8 Processing Handbook |

Part 8: Appeals

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

| | | | | |
|-----------------------------|---------|--------|---------------------------------|---|
| 8.1 APPEALS FUNCTION | | | | |
| 8.1.1 | 09-2013 | 36182N | 8100 | Appeals Operating Directives and Guidelines |
| 8.1.3 | 08-2012 | 36184J | 8.17.1, 8.20.1 portions; 8100 | Working Cases in Appeals |
| 8.1.6 | 09-2013 | 50774D | 8.1.1 portions, 8.6.1 | Disclosure, Security and Outside Contacts |
| 8.1.7 | 04-2013 | 50777K | 8.10.1 portions, 8.20.3, 8.20.9 | AQMS Purpose and Guidelines |
| 8.1.8 | 08-2012 | 50781S | | Employee Tax Compliance |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|---|
| 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, 8.2.1 portions, 8.5.1, 8.20.6, 8.20.7; 8400 | Processing 90-Day Cases and Defaulted Notices |
| 8.2.3 | 08-2012 | 50784Z | 8.2.1 portions, 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 | 8.4.1 portions | Campus Appeals Docketed Cases |
| 8.6 CONFERENCE AND SETTLEMENT PRACTICES | | | | |
| 8.6.1 | 08-2012 | 36054U | 8600 | Conference and Issue Resolution |
| 8.6.2 | 09-2013 | 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 |
| 8.6.4 | 08-2012 | 50788R | 8.8.1, 8.6.1 portions; 8800 | Reaching Settlement and Securing an Appeals Agreement Form |
| 8.6.5 | 10-2012 | 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 | 8.17.2 portions, 8.17.4, 8.20.5, 8.20.7 | Appeals Estate and Gift Tax Cases |
| 8.7.5 | 09-2012 | 50790D | 8.7.1 portions, 8.8.1, 8.17.2, 8.17.4, 8.17.5 | Transferee and Transferor Liabilities |
| 8.7.6 | 02-2013 | 50792Z | 8.15.1, 8.17.2 portions, 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 | 09-2013 | 50795G | 8.9.1; 8900 | Joint Committee (JC) Cases |
| 8.7.10 | 08-2012 | 50796R | 8.2.1 portions, 8.17.2, 8.20.7 | Excise Tax Cases and IRA Adjustments |
| 8.7.11 | 09-2013 | 50797C | 8.1.4 portions | Working Appeals Team Cases |
| 8.7.13 | 09-2013 | 50857T | | e-file Cases |
| 8.7.14 | 08-2012 | 57392N | | 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 | 8.10.1 portions | Reports to Outside Officials |
| 8.10.3 | 08-2012 | 52445R | 8.20.9 portions | 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 | 09-2013 | 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 | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|---|
| 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 | 09-2013 | 31908R | 8116:300 | General Settlement and Rule 155 Computations |
| 8.17.3 | 09-2013 | 31909C | 8116:400 | Preparing a Statement of Account |
| 8.17.4 | 09-2013 | 31912Z | 8116:500 | Notices of Deficiency |
| 8.17.5 | 09-2013 | 31913K | 8116:600 | Special Computation Formats, Forms and Worksheets |
| 8.17.6 | 09-2013 | 50799Y | 8.17.2 portions | Interest Issues in Settlement Computations |
| 8.17.7 | 09-2013 | 50801Z | 8.17.2 portions | 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 | | | | |
| 8.19.2 | 10-2013 | 36946D | | Managers/TEFRA Resources |
| 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 | 10-2013 | 36952H | | Partner Cases |
| 8.19.7 | 10-2012 | 41804U | | Administrative Adjustment Request |
| 8.19.8 | 09-2013 | 48402M | | Collection Cases |
| 8.19.9 | 10-2012 | 38688A | | Non-TEFRA Procedures |
| 8.20 APPEALS CASE PROCESSING MANUAL | | | | |
| 8.20.2 | 09-2013 | 33441R | 8.1.1 CH 2 | IDRS Transcripts and Automated Systems |
| 8.20.3 | 09-2013 | 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 | 09-2013 | 36044Y | 8.1.1 CH 3; 8114 | Interim Actions - Remittances, Partial, Transfers, and Returns |
| 8.20.7 | 05-2013 | 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 | 8.20.5 portions, 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|---|
| 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 | 8.13.2 portions; 8(13)00 | Offer in Compromise Overview |
| 8.23.2 | 08-2012 | 50803V | 8.13.2 portions | Receipt and Control of Non-Collection Due Process (CDP) offers |
| 8.23.3 | 08-2012 | 50804G | 8.13.2 portions | Evaluation of Offers in Compromise |
| 8.23.4 | 08-2012 | 50805R | 8.13.2 portions | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers |
| 8.23.6 | 09-2012 | 50807N | 8.13.2 portions | OIC Processing and Closing Procedures |
| 8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | | | | |
| 8.24.1 | 09-2012 | 50808Y | 8.7.1 portions, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.1.10 | Collection Appeals Program (CAP) |
| 8.24.2 | 09-2012 | 59045F | | Jeopardy Levy Appeals |
| 8.25 TRUST FUND RECOVERY PENALTY (TFRP) | | | | |
| 8.25.1 | 07-2013 | 50809J | 8.11.2 portions; 8.11.1.8 | Trust Fund Recovery Penalty (TFRP) Overview and Authority |
| 8.25.2 | 07-2013 | 50810K | 8.11.2 portions | Working Trust Fund Recovery Penalty Cases in Appeals |
| 8.25.3 | 12-2012 | 50811V | 8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114 | Account and Processing Support (APS) Procedures for TFRP Appeals |
| 8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | | | | |
| 8.26.1 | 09-2013 | 50812G | | Fast Track Settlement for Large Business and International (LB&I) Taxpayers |
| 8.26.2 | 09-2012 | 50813R | | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers |
| 8.26.3 | 09-2012 | 50814C | | Small Business Self-Employed (SB/SE) Fast Track Mediation |
| 8.26.4 | 09-2013 | 50815N | 8.6.1 portions | Early Referral Procedures |
| 8.26.5 | 09-2012 | 50909K | | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases |
| 8.26.6 | 10-2012 | 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 | 09-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------------------------|----------------------|-----------------------|--|---|
| 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 | 09-2013 | 36202U | 9.1 CH 4; 9141 | Criminal Investigation Directives and Functional Delegations of Authority |
| 9.2 SKILLS AND TRAINING | | | | |
| 9.2.1 | 08-2013 | 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 | 07-2013 | 36228A | 9.4.10 portions; 9.2 CH 3; 9781:373.485, 9781:375 | Use of Force Procedures |
| 9.3 DISCLOSURE AND PUBLICITY | | | | |
| 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 | 11-2012 | 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 | 9.13.1 and 9.13.2 portions; 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 9.13.1 and 9.13.2 portions; 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 | 07-2013 | 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 | 09-2013 | 36210U | 9.4 CH 7; 9358, 9389.1-.4, .61, 9781:341.322 | Consensual Monitoring |
| 9.4.8 | 11-2012 | 36211F | 9.4 CH 8 | Undercover Operations |
| 9.4.9 | 03-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|--|
| 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 |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|--|
| 9.7.6 | 03-2013 | 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 | 04-2013 | 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 | Scheme Development Center |
| 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 | Criminal Investigation Management Information System Data Fields |
| 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 | 11-2012 | 36460C | 9.11 CH 4 | Personnel Matters |
| 9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS | | | | |
| 9.12.1 | 07-2013 | 36416K | 9.12 CH 1; 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 | 05-2013 | 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 | 09-2013 | 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 |
| 10.2.11 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|------------------------------------|---|
| 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* | 02-2013 | 49878M | LEM 10.5.3 | Identity Protection Program |
| 10.5.4 | 06-2013 | 49879X | | Incident Management Program |
| 10.5.5 | 08-2013 | 49880Y | | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements |
| 10.5.7 | 11-2010 | 49882U | 1.2.4 | Use of Pseudonyms by IRS Employees |
| 10.6 CONTINUITY OPERATIONS | | | | |
| 10.6.1 | 05-2013 | 59988F | 10.2.10 | Continuity Planning Requirements |
| 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 |
| 10.8.3* | 07-2013 | 49374P | LEM 10.8.3; LEM 25.10.3 | Audit Logging Security Standards |
| 10.8.5* | 11-2012 | 53312F | | Domain Name System Security Extensions (DNSSEC) Security Policy |
| 10.8.6 | 01-2013 | 50384V | | Secure Application Development |
| 10.8.7 | 04-2013 | 53313Q | | MAC OS X Security Policy |
| 10.8.8 | 08-2010 | 53118R | 2.5.16 | Live Data Protection |
| 10.8.9* | 12-2012 | 53314B | | Virtualization Security Policy |
| 10.8.10* | 04-2013 | 50850U | LEM 10.8.10; 25.10.5 | Linux and Unix Security Policy |
| 10.8.20* | 06-2013 | 50853B | | Windows Security Policy |
| 10.8.21* | 04-2013 | 54962B | | Database Security Policy |
| 10.8.22* | 04-2013 | 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 | 07-2013 | 51042W | | PKI Security Policy |
| 10.8.54* | 12-2012 | 51043H | LEM 10.8.54 | Minimum Firewall Administration Requirements |
| 10.8.60 | 10-2012 | 51228U | | Information Technology Disaster Recovery Policy and Guidance |
| 10.8.62 | 07-2013 | 51230G | | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process |
| 10.9 NATIONAL SECURITY INFORMATION | | | | |
| 10.9.1 | 08-2012 | 51732H | 1.9.1, 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|-----------------------|--|
| 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 | 09-2013 | 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 |
| 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 | 08-2013 | 30436U | 1.3 CH 13; 1272 | Freedom of Information Act |
| 11.3.14 | 09-2013 | 30437F | 1.3 CH 14; 1272 | Privacy Act General Provisions |
| 11.3.15 | 09-2013 | 30438Q | 1.3 CH 15; 1272 | Privacy Act Publication and Reporting Requirements |
| 11.3.16 | 08-2013 | 30439B | 1.3 CH 16; 1272 | Privacy Act Notification Programs |
| 11.3.17 | 09-2013 | 30440C | 1.3 CH 17; 1272 | Privacy Act Recordkeeping Restrictions |
| 11.3.18 | 09-2013 | 30441N | 1.3 CH 18; 1272 | Privacy Act Access and Amendment of Records |
| 11.3.19 | 09-2013 | 30442Y | 1.3 CH 19; 1272 | Privacy Act Accounting for Disclosure |
| 11.3.20 | 09-2013 | 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 | 09-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|------------------------------|--|
| 11.3.34 | 09-2013 | 30457X | 1.3 CH 34; 1272 | Disclosure for Non-tax 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 | 08-2013 | 30462Q | 1.3 CH 38; 1272 | Roles and Responsibilities of Disclosure Managers |
| 11.3.39 | 09-2013 | 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 | 06-2013 | 33481B | 11.4.3; 104.1 CH 1-3; 7.12.2 | Governmental Liasion 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 |
| 11.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 11.53.2 | 04-2013 | 48691T | | SB/SE CSO Communications |
| 11.53.3 | 07-2013 | 48692E | 11.53.4 | CSO Support and Disaster Assistance |
| 11.53.5 | 06-2013 | 48694A | | Stakeholder Liaison (SL) 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 | 06-2013 | 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 | Executive Correspondence 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|-----------------------|---|
| 13.1.16 | 06-2012 | 35728V | | Receipt and Assignment of TAS Cases |
| 13.1.17 | 08-2013 | 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 | 04-2013 | 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 | 02-2013 | 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 |
| 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* | 07-2013 | 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 | 09-2013 | 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 | 03-2013 | 33061F | 120.1 CH 9; (20)900 | International Penalties |
| 20.1.10* | 02-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|--|--|
| 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) | Abatement and Suspension of Interest |
| 20.2.8 | 12-2009 | 32970P | 104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59) | Restrict Interest |
| 20.2.9 | 08-2013 | 32971A | 104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59) | Interest on Carryback of Net Operating Loss |
| 20.2.10 | 03-2013 | 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* | 04-2013 | 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 |

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 | 09-2013 | 36800E | 21.1; (21)100 | Accounts Management & Compliance Services Overview |
| 21.1.2 | 08-2013 | 36801P | 21.2 | Reference Materials Overview |
| 21.1.3 | 08-2013 | 36802A | 21.2 | Operational Guidelines Overview |
| 21.1.7* | 09-2013 | 38746V | | Campus Support |
| 21.2 SYSTEMS AND RESEARCH PROGRAMS | | | | |
| 21.2.1* | 08-2013 | 36806S | 21.3; (21)300; 36(66)0 | Systems |
| 21.2.2 | 09-2013 | 36807D | 21.3; (21)300; 36(66)0 | Research |
| 21.2.3* | 09-2013 | 36808O | 21.2.4; 21.18; 35(65)0 | Transcripts |
| 21.2.4* | 09-2013 | 36809Z | 21.2.5; 21.7; 36(64)0 | Master File Accounts Maintenance |
| 21.2.5 | 09-2013 | 36810A | 21.3.4; 21.19; 35(264)0 | Miscellaneous Forms and Processing |
| 21.3 TAXPAYER CONTACTS | | | | |
| 21.3.1* | 09-2013 | 36811L | 21.6; 21(400) | Taxpayer Contacts Resulting from Notice Issuance |
| 21.3.2 | 12-2012 | 36812W | | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries |
| 21.3.3 | 09-2013 | 36813H | 21.3.2; 21.7; 35(44)0 | Incoming and Outgoing Correspondence/Letters |
| 21.3.4* | 09-2013 | 36814S | 21.1.6; 21.4; (21)(24)00 | Field Assistance |
| 21.3.5 | 09-2013 | 28016E | 21.5.11; 21.17; (21)(23)00 | Taxpayer Inquiry Referrals Form 4442 |
| 21.3.6 | 09-2013 | 28017P | 21.3.321.15; (21)(22)00; 35(264)0 | Forms and Information Requests |
| 21.3.7 | 09-2013 | 28789Q | 121.3 CH 1-7 | Processing Third Party Authorizations onto the Centralized Authorization File (CAF) |
| 21.3.8 | 09-2013 | 32596R | | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations |
| 21.3.9* | 08-2013 | 33093P | | Processing Reporting Agents File Authorizations |
| 21.3.10 | 08-2013 | 33204M | | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) |
| 21.3.11 | 12-2012 | 54528B | 3.42.7 portions | Information Returns Reporting Procedures |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|--|
| 21.3.12* | 09-2013 | 55809H | | Accounts Management Balance Due Telephone Contacts |
| 21.4 REFUND INQUIRIES | | | | |
| 21.4.1* | 08-2013 | 36815D | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Refund Research |
| 21.4.2* | 08-2013 | 36816O | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Refund Trace and Limited Payability |
| 21.4.3 | 09-2013 | 36817Z | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Returned Refunds/Releases |
| 21.4.4* | 09-2013 | 36818K | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Manual Refunds |
| 21.4.5* | 09-2013 | 36819V | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Erroneous Refunds |
| 21.4.6* | 09-2013 | 36820W | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Refund Offset |
| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.1* | 08-2013 | 36821H | 21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0 | General Adjustments |
| 21.5.2* | 09-2013 | 36822S | 21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0 | Adjustment Guidelines |
| 21.5.3* | 09-2013 | 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* | 09-2013 | 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 | 09-2013 | 36825Z | 21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0 | Unpostables |
| 21.5.6* | 09-2013 | 36826K | 21.5.6; 21.9; (21)(12)00 | Freeze Codes |
| 21.5.7* | 09-2013 | 36827V | 21.5.3; 21.1; (21)(16)0; (21)(17)00 | Payment Tracers |
| 21.5.8* | 09-2013 | 36828G | 21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0, | Credit Transfers |
| 21.5.9* | 09-2013 | 36829R | 21.5.2; 21.16; 3(15)(209)0 | Carrybacks |
| 21.5.10 | 08-2013 | 36830S | 21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Examination Issues |
| 21.5.11* | 06-2013 | 36831D | 3.15.259 | Employee Plan Accounts |
| 21.6 INDIVIDUAL TAX RETURNS | | | | |
| 21.6.1* | 09-2013 | 36832O | 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Filing Status and Exemption Adjustments |
| 21.6.3* | 09-2013 | 36834K | 21.6.2 | Credits |
| 21.6.4* | 09-2013 | 36835V | 21.6.3 | Tax Computation/Tax Period Changes |
| 21.6.5 | 07-2013 | 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* | 09-2013 | 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* | 09-2013 | 36838C | 21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Adjusting Individual Tax Accounts |
| 21.6.8 | 09-2013 | 36839N | 25.15.13 | Split Spousal Assessments (MFT 31) |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.1* | 09-2013 | 36841Z | 21.14 | BMF/NMF Miscellaneous Information |
| 21.7.2* | 09-2013 | 36842K | 21.7.6; 21.14 | Employment and Railroad Tax Returns |
| 21.7.3* | 09-2013 | 36843V | 21.14 | Unemployment Taxes |
| 21.7.4* | 09-2013 | 36844G | 21.14 | Income Taxes/Information Returns |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|--|---|
| 21.7.5* | 09-2013 | 36845R | 21.14 | Estate and Gift Tax Returns |
| 21.7.7* | 11-2012 | 36847N | 3.24.6; 21.14 | Exempt Organizations and Tax Exempt Bonds |
| 21.7.8* | 09-2013 | 36848Y | 21.14 | Excise Taxes |
| 21.7.9* | 09-2013 | 36849J | 21.14 | BMF Duplicate Filing Conditions |
| 21.7.10 | 08-2013 | 36850K | 21.14 | No-Merge Cases |
| 21.7.11* | 09-2013 | 36851V | 21.14 | Additional Computer Paragraph Notices and Transcripts |
| 21.7.12* | 09-2013 | 36852G | 21.8.3; 21.14 | Non-Master File (NMF) Adjustments |
| 21.7.13* | 08-2013 | 32186R | | Assigning Employer Identification Numbers (EINs) |
| 21.8 INTERNATIONAL | | | | |
| 21.8.1* | 08-2013 | 49813H | 3.15.128 and 3.15.129 portions | IMF International Adjustments |
| 21.8.2* | 09-2013 | 49814S | 3.15.129 portions | BMF International Adjustments |
| 21.8.4 | 09-2013 | 49817Z | 3.38.128 and 3.15.129 portions | United States Certification for Reduced Tax Rates in Tax Treaty Countries |
| 21.8.5* | 08-2013 | 50502H | 3.21.25 portions | Miscellaneous FIRPTA Related Issues |
| 21.8.6 | 08-2013 | 49818K | 3.21.25 portions | Exemptions from US Withholding (Form 8233) |
| 21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | | | | |
| 21.9.2* | 08-2013 | 52830W | | Accounts Management Identity Theft |
| 21.10 QUALITY ASSURANCE | | | | |
| 21.10.1 | 09-2013 | 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, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity |

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 | 09-2013 | 36870C | 21.10.4, 21.10.6; 21.41; 6570 | Stakeholder Partnerships, Education and Communication |
| 22.31 MULTILINGUAL INITIATIVES | | | | |
| 22.31.1 | 11-2012 | 39864C | | IRS Language Services |
| 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 | 10-2012 | 37895H | | Obtaining Products and Services from Employee Plans Customer Education and Outreach |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|------------|---------------|----------------|----------------|-------|
|------------|---------------|----------------|----------------|-------|

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 | 07-2013 | 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 |
| 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 | 02-2013 | 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* | 07-2013 | 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 | Field Collection |
| 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 | 11-2012 | 34951C | | LB&I Fraud Referral Procedures |
| 25.1.11 | 05-2013 | 49714R | | Campus Collection Fraud Procedures |
| 25.1.12 | 10-2009 | 50016Q | | Bank Secrecy Act (BSA) Willfulness Referral Procedures |
| 25.1.14 | 06-2013 | 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 |
|--------|---------|--------|---|-----------------------|

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|---|
| 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 | 08-2013 | 30351I | 105.2 CH 1; 5730 | General Guidelines |
| 25.3.2* | 12-2010 | 30397G | LEM 25.3.2; LEM 5.5 portions; 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 | 09-2013 | 52749M | 25.3.1 portions | 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 |
| 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 | 07-2013 | 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 | 02-2013 | 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* | 09-2013 | 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 | 11-2012 | 27768D | 25.7.2; 7.3.4 CH 1; 7820:100, 200, 400 | Exempt Organizations/Business Master File and Support Processing |
| 25.7.3 | 09-2006 | 27772L | 7.3.4 CH 3; 7820:700 | Group Exemption Procedures |
| 25.7.5 | 11-2012 | 27774H | 7.3.4 CH 5; 7820:(10)00 | Exempt Organizations Extracts and On-line Programs |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|--|
| 25.7.6 | 11-2012 | 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 | 03-2013 | 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 | 02-2013 | 30263Z | LEM 25.15.1; 104.5 CH 1; 45(11)(20) | Introduction |
| 25.15.2 | 03-2013 | 30264K | 104.5 CH 2; 45(11)(20) | General Procedures / Employees with Taxpayer Contact |
| 25.15.3* | 03-2013 | 30266G | 104.5 CH 3; 45(11)(20) | Technical Provisions of IRC 6015 |
| 25.15.5 | 03-2013 | 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* | 02-2013 | 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 | 03-2013 | 30273V | 104.5 CH 9; 45(11)(20) | Account Processing of Requests for Relief from Joint and Several Liability |
| 25.15.11 | 06-2013 | 30275R | 104.5 CH 11; 45(11)(20) | Taxpayer Advocate Service Contacts and Identity Theft Referrals |
| 25.15.12 | 09-2013 | 30276C | 104.5 CH 12; 45(11)(20) | Appeals Procedures |
| 25.15.14 | 03-2013 | 32938P | 4.4.15; 45(11)(20) | Innocent Spouse Tracking System Inventory Validation Instructions |
| 25.15.15 | 03-2013 | 39700H | | Mirror Modules for Requests for Relief from Joint and Several Liability |
| 25.15.16 | 03-2013 | 49557G | | Telephone Contacts |
| 25.15.17* | 03-2013 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|-----------------------|--|
| 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 |
| 25.25 REFUND TAX COMPLIANCE PROGRAM | | | | |
| 25.25.1* | 09-2013 | 57561Q | 21.9.1 portions | Return Integrity and Verification Revenue Protection Programs |
| 25.25.2* | 09-2013 | 59003Z | 21.9.1 portions | Revenue Protection Screening Procedures for Individual Master File Returns |
| 25.25.3* | 09-2013 | 61686A | 21.9.1 portions | Verification of Income |
| 25.25.4* | 09-2013 | 61688W | 21.9.1 portions | Integrity and Verification Identity Theft Return Procedures |
| 25.25.5* | 09-2013 | 61689H | 21.9.1 portions | Special Handling Procedures |
| 25.25.6* | 09-2013 | 61691T | 21.9.1 portions | Taxpayer Protection Program |
| 25.25.7* | 09-2013 | 61692E | | Automated Questionable Credit Program |
| 25.25.8* | 09-2013 | 61693P | 21.9.1 portions | Revenue Protection External Lead Procedures |
| 25.25.9* | 09-2013 | 61694A | | External Leads Prisoners |

Part 30: Administrative

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

| | | | | |
|--|---------|--------|--|---|
| 30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT | | | | |
| 30.1.1 | 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 | 06-2013 | 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 | | | | |
| 30.4.1 | 12-2012 | 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 | 12-2012 | 29604C | 30.6.1 | Work Schedules |
| 30.4.8 | 12-2010 | 38030E | 30.11.1, 30.11.2, 30.11.3 | Public Information (Speeches, Publications, and Teaching) |
| 30.5 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 | | | | |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|--|----------------------|-----------------------|---|--|
| 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 | 11-2012 | 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 | 05-2013 | 41695T | | Programs and Special Topics |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.1 | 11-2012 | 29813P | <i>Reserved</i> | 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 |

Part 31: Guiding Principles

| | | | | |
|---|---------|--------|--|---|
| 31.1 GUIDING PRINCIPLES | | | | |
| 31.1.1 | 03-2013 | 29647T | 34.6.1, 35.3.1, 35.3.12, 35.3.22, 35.8.12, 39.1.5, 39.3.3 | Legal Work |
| 31.1.2 | 08-2004 | 29648E | 31.4.20, 39.8.8, 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 | | | | |
| 31.2.1 | 08-2004 | 29422W | 35.3.19 | Significant Case Program |

Part 32: Published Guidance and Other Guidance to Taxpayers

| | | | | |
|--|---------|--------|---|--|
| 32.1 CHIEF COUNSEL REGULATION HANDBOOK | | | | |
| 32.1.1 | 09-2011 | 29172Z | (30)(15)20:110, 140, 211, 212, 410, 533 | Overview of the Regulations Process |
| 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|---|---|
| 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 | 01-2013 | 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 | | | | |
| 32.4.2 | 06-2005 | 29179Y | <i>Reserved</i> | 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 | 04-2013 | 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 |
| 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 | | | | |
| 33.3.1 | 08-2004 | 29159G | 39.3.1, 39.3.2, 39.3.4, 39.3.5 | Legislation and Miscellaneous Matters |
| 33.3.2 | 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 |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-------------------|----------------------|-----------------------|-----------------------|--------------|
|-------------------|----------------------|-----------------------|-----------------------|--------------|

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

| | | | | |
|--|---------|--------|---|--|
| 34.1 JURISDICTION OF THE DISTRICT COURTS | | | | |
| 34.1.1 | 08-2004 | 29128H | 34.7.4-34.7.12, 34.12.6, 34.12.7, 34.12.9, 34.7.13, 35.18.7.1 | Jurisdiction of the District Courts |
| 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 | | | | |
| 34.3.1 | 11-2012 | 29130T | 34.10.1-34.10.3 | Procedures in Bankruptcy Cases |
| 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 | 12-2012 | 29663T | 35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7 | Refund Litigation |
| 34.5.3 | 08-2004 | 29664E | 34.12.4, 34.12.7 | Suits Brought Against the United States |
| 34.5.5 | 08-2004 | 29665P | 34.12.2, 34.12.10 | Injunctions |
| 34.5.6 | 02-2013 | 39026G | 34.7.8, 34.11.5 | Procedures in 28 U.S.C 2410 Actions |
| 34.5.7 | 08-2004 | 39027R | | Damages Litigation |
| 34.6 SUITS BROUGHT BY THE UNITED STATES | | | | |
| 34.6.1 | 08-2004 | 38021T | 34.7.1-34.7.3, 34.11.1, 34.11.2 | Affirmative Litigation |
| 34.6.2 | 06-2012 | 39028C | 34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5 | Types of Suits |
| 34.6.3 | 02-2011 | 39029N | 34.12.3, 42.9.1 | Summons Enforcement Actions |
| 34.7 PRE-TRIAL PROCEDURES | | | | |
| 34.7.1 | 08-2004 | 29666A | 35.19.1-35.19.4, 35.19.6 | Pre-Trial Procedures |
| 34.8 SETTLEMENT PROCEDURES | | | | |
| 34.8.1 | 08-2004 | 38022E | 34.8.1, 35.8.12.2 | Settlement Procedures Overview |
| 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 | | | | |
| 34.9.1 | 05-2013 | 38026W | 32.2.4, 34.11.5.2 | Disclosure, Testimony, and Production of Documents |
| 34.10 POST-TRIAL PROCEDURES | | | | |
| 34.10.1 | 04-2013 | 27624A | 35.21.5, 35.22.1 | General Procedures |
| 34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM | | | | |
| 34.11.1 | 05-2013 | 29682A | 34.14.14 | The SAUSA Program |
| 34.12 LITIGATION EXHIBITS | | | | |
| 34.12.1 | 05-2013 | 29689Z | | Litigation Exhibits |

Part 35: Tax Court Litigation

| | | | | |
|------------------------------------|---------|--------|-----------------------------------|--|
| 35.1 TAX COURT JURISDICTION | | | | |
| 35.1.1 | 08-2004 | 29814A | 35.1.2, 35.2.15, 35.23.6, 35.24.4 | Tax Court Jurisdiction and Proceedings |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|-----------------------------------|----------------------|-----------------------|--|---|
| 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 | | | | |
| 35.2.1 | 04-2012 | 29833H | 35.2.5, 35.2.6, 35.2.11, 35.2.12, 35.3.2, 35.3.3, 35.3.5, 35.4.1, 35.4.2, 35.4.3, 35.4.5.1, 35.4.6, 35.4.8, 35.8.5.2, 35.14.16, 35.23.1 – 35.23.4, 35.24.7, 35.24.8, 35.25.1 – 35.25.3, 35.25.5, 35.25.7, 35.25.8, 35.25.10, 35.2.12, 35.3.4 | Tax Court Petitions |
| 35.2.2 | 04-2013 | 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 | | | | |
| 35.3.1 | 08-2004 | 29842S | 35.1.12, 35.4.9, 35.4.10, 35.8.6, 35.11.5 | Motions Practice |
| 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 | 02-2013 | 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 |
| 35.4.4 | 08-2004 | 29881R | 35.2.14.2, 35.5.7, 35.5.10, 35.6.1 – 35.6.3, 35.6.5, 35.8.5.5.5, 35.14.10 | Gathering Information from Third Parties |
| 35.4.5 | 01-2013 | 29882C | 35.5.4.13, 42.1.1 – 42.8.3 | Evidence and Information from Abroad |
| 35.4.6 | 06-2011 | 29883N | 35.3.6, 35.5.13, 35.5.19 | Responding to Petitioner's Information Gathering Attempts |
| 35.4.7 | 07-2012 | 29884Y | 35.5.6, 35.7.1 – 35.7.5, 35.23.3, 35.23.4 | Stipulating Facts and Documents |
| 35.4.8 | 08-2004 | 29885J | 35.5.1.8, 35.5.9 | Preparing for Examination and Cross-Examination of Witnesses |
| 35.4.9 | 06-2013 | 29886U | 35.5.1, 35.8.5.5.4, 35.15.1 | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution |
| 35.5 SETTLEMENT PROCEDURES | | | | |
| 35.5.1 | 08-2004 | 38053D | 35.8.1 – 35.8.3 | Introduction |
| 35.5.2 | 12-2012 | 38054O | 35.8.4, 35.8.5.5.3, 35.8.7, 35.8.8, 35.8.12.8-10, 35.14.18.5, 35.15.2, 35.23.3, 35.23.4 | Settlements by Counsel |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---|----------------------|-----------------------|--|---|
| 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 | | | | |
| 35.7.1 | 08-2004 | 30003V | 35.8.5.7-8, 35.11.1, 35.11.2, 35.11.4, 35.11.6 | Filing Tax Court Briefs |
| 35.7.2 | 08-2004 | 30004G | 35.11.3 | Preparation of Briefs |
| 35.7.3 | 08-2004 | 30005R | 35.11.7, 35.11.8 | Review of Briefs |
| 35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS | | | | |
| 35.8.1 | 08-2004 | 29867N | 35.10.1, 35.10.2 | General Requirements for Tax Court Decisions and Other Final Dispositions |
| 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 | | | | |
| 35.9.1 | 08-2004 | 30010K | 35.1.13, 35.13.1 | Tax Court Opinions and Decisions |
| 35.9.2 | 08-2004 | 30011V | 35.13.10 portions | 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 | | | | |
| 35.11.1 | 08-2013 | 30026U | | Litigation Exhibits |

Part 36: Appellate Litigation and Actions on Decision

| | | | | |
|---|---------|--------|--|--|
| 36.1 GUIDING PRINCIPLES FOR APPEALS | | | | |
| 36.1.1 | 08-2004 | 39013D | 35.13.1.9, 35.13.2, 35.13.4, 35.13.5, 35.16.2.3, 35.16.2.7, 35.21.1, 35.21.2, 35.21.3, 35.21.8 | Guiding Principles for Appeals |
| 36.2 APPEAL/CERTIORARI RECOMMENDATIONS | | | | |
| 36.2.1 | 03-2012 | 39015Z | 34.11.3, 35.13.1, 35.13.7.1, 35.21.4 | Appeal Recommendations in General |
| 36.2.2 | 03-2012 | 39016K | 31.4.17, 34.11.3.4, 35.13.8, 35.21.9 | Petition for Writ of Certiorari |
| 36.2.3 | 08-2004 | 39017V | 34.11.3.1.7, 35.13.8.3, 35.13.8.5, 35.21.7 | Conflicts in Appeals or Certiorari Recommendations and Settlement Offers |
| 36.2.4 | 04-2013 | 39018G | 34.11.3.5, 35.13.11.3, 35.22.1.2 | Closing Appeals Cases |
| 36.2.5 | 05-2012 | 39019R | 35.13.2, 35.13.5, 35.13.6, 35.13.9, 35.14.18.7 | Appeals of Tax Court Cases |

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
|---------------------------------|----------------------|-----------------------|---|--|
| 36.2.6 | 05-2012 | 39020S | 35.10.5, 35.13.3 – 35.13.5, 35.13.10 – 35.13.11, 35.14.18 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal |
| 36.3 ACTIONS ON DECISION | | | | |
| 36.3.1 | 03-2013 | 39021D | 35.12.1 – 35.12.7, 39.11.5 | Actions on Decision |
| 36.4 LITIGATION EXHIBITS | | | | |
| 36.4.1 | 03-2013 | 39023Z | | Litigation Exhibits |

Part 37: Disclosure

| | | | | |
|---|---------|--------|--|---|
| 37.1 SECTIONS 6110 AND 6103 OF TITLE 26 | | | | |
| 37.1.1 | 08-2004 | 39102X | 35.2.8, 35.4.7, 35.5.2, 39.2.4, 39.2.9 | Written Determinations Under Section 6110 |
| 37.1.2 | 08-2004 | 39104T | 32.2.1, 32.3.1, 39.2.9 | Disclosure of Information |
| 37.1.3 | 01-2013 | 60946J | | Counsel Governmental Liaison Coordination Program |
| 37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT | | | | |
| 37.2.1 | 08-2004 | 39105E | 32.4.1, 32.4.2, 32.4.3, 32.4.4, 34.13.1, 39.2.12 | Privacy Act Of 1974 |
| 37.2.2 | 08-2004 | 39106P | 32.5.1, 32.5.2, 39.2.10 | Freedom of Information Act (FOIA) Litigation |

Part 38: Criminal Tax

| | | | | |
|---|---------|--------|---|--|
| 38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE | | | | |
| 38.1.1 | 06-2013 | 39133W | 31.7.1, 31.7.2, 31.7.5 | Prereferral Assistance, Visitations and Investigative Tools |
| 38.1.2 | 10-2007 | 39134H | 31.4.21, 31.4.22 | Administrative Requests for Grants of Statutory Use Immunity |
| 38.1.3 | 10-2007 | 39135S | 31.8.1 - 31.8.6 | Forfeitures |
| 38.2 REVIEW OF CRIMINAL TAX CASES | | | | |
| 38.2.1 | 08-2008 | 39136D | 31.1.4, 31.1.5, 31.4.1 - 31.4.15, 31.4.20, 31.4.23 | Administrative Cases |
| 38.2.2 | 08-2008 | 39138Z | 31.4.16, 31.5.1 - 31.5.14 | Grand Jury Procedures |
| 38.3 CRIMINAL TAX POLICY AND EXHIBITS | | | | |
| 38.3.1 | 10-2007 | 39139K | 31.3.1 - 31.3.9, 31.4.18, 31.4.24, 31.4.25, 31.6.1 - 31.6.7, 31.7.3, 31.7.4, 31.7.6, 35.3.8 | Miscellaneous Matters |

Part 39: General Legal Services

| | | | | |
|--|---------|--------|-------------------------|---|
| 39.1 PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS | | | | |
| 39.1.1 | 06-2009 | 29354F | | Professionalism |
| 39.1.2 | 08-2009 | 29355Q | 33.6.2 | Government Ethics Programs |
| 39.2 LABOR AND RELATED MATTERS | | | | |
| 39.2.1 | 01-2009 | 29452K | 33.2.1 | Labor-Management Contract Negotiations |
| 39.2.2 | 03-2011 | 29453V | 33.2.2 - 33.2.10 | Handling Cases |
| 39.3 CLAIMS AND SUITS | | | | |
| 39.3.1 | 06-2009 | 29462G | 33.3.1 - 33.3.5, 33.3.9 | Claims, Suits, and Related Matters |
| 39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE | | | | |
| 39.4.1 | 05-2009 | 29467J | 33.4.1 | Matters Relating to Practice Before the IRS |
| 39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW | | | | |

| <i>IRM Number</i> | <i>Revision Date</i> | <i>Catalog Number</i> | <i>Old IRM Number</i> | <i>Title</i> |
|--------------------------|-----------------------------|------------------------------|------------------------------|---|
| 39.5.1 | 06-2009 | 29471R | 33.5.1 | Public Contracts, Technology Law, and Related Matters |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

Appeals

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---------------------------------|---------|-----------------------------|---------------|---------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.7 | 10/2012 | Appeals | Julie Ferenci | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.28 | 08/2013 | Appeals Managers Procedures | Perry Pace | Appeals |

Part 4: Examining Process

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

| | | | | |
|--------------------------|---------|---|-------------|------------------------------------|
| 4.48 ENGINEERING PROGRAM | | | | |
| 4.48.2 | 10/2012 | Valuation Assistance for Cases Involving Works of Art | Ruth Vriend | LBI, SB/SE, Appeals, Chief Counsel |

Part 8: Appeals

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

| | | | | |
|---|---------|---|-------------------|---------|
| 8.1 APPEALS FUNCTION | | | | |
| 8.1.1 | 09/2013 | Appeals Operating Directives and Guidelines | Julie Ferenci | Appeals |
| 8.1.3 | 08/2012 | Working Cases in Appeals | David Zito | Appeals |
| 8.1.6 | 09/2013 | Disclosure, Security and Outside Contacts | Naomi Laub | Appeals |
| 8.1.7 | 04/2013 | AQMS Purpose and Guidelines | Diane T. Kopan | Appeals |
| 8.1.8 | 08/2012 | Employee Tax Compliance | Peggy R. Smith | Appeals |
| 8.1.9 | 08/2012 | Closed Case Referrals and Customer Service Contacts | Timothy J. Sam | Appeals |
| 8.1.10 | 08/2012 | Ex Parte Communications | Dale Veer | Appeals |
| 8.2 PRE 90-DAY AND 90-DAY CASES | | | | |
| 8.2.1 | 08/2012 | Agreed Pre-90-Day Income Tax Cases | Nancy J. Talajko | Appeals |
| 8.2.2 | 08/2012 | Processing 90-Day Cases and Defaulted Notices | Terri L. Shelley- | Appeals |
| 8.2.3 | 08/2012 | Related, Whipsaw and Inactive Cases | Nancy Talajkow | Appeals |
| 8.4 APPEALS DOCKETED CASES | | | | |
| 8.4.1 | 10/2012 | Procedures for Processing and Settling Docketed Cases | Julie Ferenci | Appeals |
| 8.4.2 | 10/2012 | Campus Appeals Docketed Cases | Julie Ferenci | Appeals |
| 8.6 CONFERENCE AND SETTLEMENT PRACTICES | | | | |
| 8.6.1 | 08/2012 | Conference and Issue Resolution | Sharon D. Evan | Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

Appeals

| IRM Number | Date | Title | Author | Audience |
|--|-------------|---|-------------------|-----------------|
| 8.6.2 | 09/2013 | Appeals Case Memo Procedures | Sharon Evans | Appeals |
| 8.6.3 | 08/2012 | Appeals Rulings | Sharon Evans | Appeals |
| 8.6.4 | 08/2012 | Reaching Settlement and Securing an Appeals Agreement Form | Charmaine Osbi | Appeals |
| 8.6.5 | 10/2012 | Identity Theft Procedures | Monty C Luhma | Appeals |
| 8.7 TECHNICAL AND PROCEDURAL GUIDELINES | | | | |
| 8.7.1 | 09/2012 | Guidelines for Cases with Special Issues | Sandra Burdsall | Appeals |
| 8.7.3 | 09/2012 | Domestic and International Operations Programs | Nancy C. Wright | Appeals |
| 8.7.4 | 08/2012 | Appeals Estate and Gift Tax Cases | Theda Koors | Appeals |
| 8.7.5 | 09/2012 | Transferee and Transferor Liabilities | Sandra Burdsall | Appeals |
| 8.7.6 | 02/2013 | Appeals Bankruptcy Cases | Perry Pace | Appeals |
| 8.7.7 | 08/2012 | Claims and Overassessment Cases | Sharon D. Evan | Appeals |
| 8.7.8 | 09/2012 | Tax Exempt and Government Entities (TE/GE) Cases | Sandra Burdsall | Appeals |
| 8.7.9 | 09/2013 | Joint Committee (JC) Cases | Linda Thall | Appeals |
| 8.7.10 | 08/2012 | Excise Tax Cases and IRA Adjustments | Theda Koors | Appeals |
| 8.7.11 | 09/2013 | Working Appeals Team Cases | Charmaine Osbi | Appeals |
| 8.7.13 | 09/2013 | e-file Cases | David Zito | Appeals |
| 8.7.14 | 08/2012 | Freedom of information Act (FOIA) Administrative Appeal Cases | Naomi Laub | Appeals |
| 8.7.15 | 09/2012 | Administrative Cost and Qualified Offer Cases | Sandy Burdsall | Appeals |
| 8.7.16 | 09/2012 | Appeals Employment Tax Procedures | Theda Koors | Appeals |
| 8.10 APPEALS REPORTS AND PROJECTS | | | | |
| 8.10.1 | 08/2012 | Internal Reports | Peggy Smith | Appeals |
| 8.10.2 | 09/2012 | Reports to Outside Officials | David Zito | Appeals |
| 8.10.3 | 08/2012 | Appeals Inventory Validation Process | Sandra Burdsall | Appeals |
| 8.11 PENALTIES WORKED IN APPEALS | | | | |
| 8.11.1 | 09/2012 | Return Related Penalties in Appeals | Naomi Laub | Appeals |
| 8.11.3 | 09/2013 | Return Preparer Penalty Cases | David Zito | Appeals |
| 8.11.4 | 09/2012 | Coordinated Issue Penalties | David Zito | Appeals |
| 8.11.5 | 08/2012 | International Penalties | Victoria Mcdevitt | Appeals |
| 8.11.6 | 08/2012 | Penalties Worked in Appeals- FBAR Penalties | David Zito | Appeals |
| 8.11.7 | 09/2012 | Abusive Transaction Penalties | Naomi Laub | Appeals |
| 8.11.8 | 09/2012 | Miscellaneous Penalties | Naomi A. Laub | Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

Appeals

| IRM Number | Date | Title | Author | Audience |
|---|-------------|--|-------------------|----------------------------------|
| 8.13 CLOSING AGREEMENTS | | | | |
| 8.13.1 | 08/2012 | Processing Closing Agreements in Appeals | Sandy Burdsall | Appeals, ODs, TAS, Chief Counsel |
| 8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | | | | |
| 8.17.2 | 09/2013 | General Settlement and Rule 155 Computations | Linda Thall | Appeals |
| 8.17.3 | 09/2013 | Preparing a Statement of Account | Linda Thall | Appeals |
| 8.17.4 | 09/2013 | Notices of Deficiency | Linda Thall | Appeals |
| 8.17.5 | 09/2013 | Special Computation Formats, Forms and Worksheets | Linda Thall | Appeals |
| 8.17.6 | 09/2013 | Interest Issues in Settlement Computations | Linda Thall | Appeals |
| 8.17.7 | 09/2013 | Penalties/Additions to Tax in Computations | Linda Thall | Appeals |
| 8.18 VALUATION ASSISTANCE | | | | |
| 8.18.1 | 08/2012 | Valuation Assistance Procedures | Ruth Vriend | Appeals, OD's |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | | |
| 8.19.2 | 10/2013 | Managers/TEFRA Resources | Rebecca Torres | Appeals |
| 8.19.3 | 10/2012 | Guidance for Appeals Officers | Rebecca Torres | Appeals |
| 8.19.4 | 10/2012 | Responsibilities of Appeals Tax Computation Specialists | Rebecca Torres | Appeals |
| 8.19.5 | 10/2012 | Account and Processing Support | Rebecca Torres | Appeals |
| 8.19.6 | 10/2013 | Partner Cases | Rebecca Torres | Appeals |
| 8.19.7 | 10/2012 | Administrative Adjustment Request | Rebecca Torres | Appeals |
| 8.19.8 | 09/2013 | Collection Cases | Rebecca Torres | Appeals |
| 8.19.9 | 10/2012 | Non-TEFRA Procedures | Rebecca Torres | Appeals |
| 8.20 APPEALS CASE PROCESSING MANUAL | | | | |
| 8.20.2 | 09/2013 | IDRS Transcripts and Automated Systems | Peggy Smith | Appeals |
| 8.20.3 | 09/2013 | Appeals Centralized Database System (ACDS) | Peggy Smith | Appeals |
| 8.20.5 | 08/2012 | Processing and Establishing New Receipts | Peggy Smith | Appeals |
| 8.20.6 | 09/2013 | Interim Actions - Remittances, Partial, Transfers, and Returns | Terri L Shelley- | Appeals |
| 8.20.7 | 05/2013 | General Closing Procedures | Terri Shelley-Kir | Appeals |
| 8.20.10 | 08/2012 | Appeals Processing Employee Automated System (PEAs) | Terri L. Shelley- | Appeals |
| 8.21 APPEALS STATUTE RESPONSIBILITY | | | | |
| 8.21.1 | 08/2012 | General Statute Responsibility | Diane T. Kopan | Appeals |
| 8.21.2 | 08/2012 | Appeals Processing Support (APS) Statute Responsibility | Peggy Smith | Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

Appeals

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 8.21.3 | 08/2012 | Appeals Technical Employees Statute Responsibility | Diane Kopanski | Appeals |
| 8.21.4 | 08/2012 | Appeals Management Statute Responsibility | Diane Kopanski | Appeals |
| 8.21.5 | 08/2012 | Collection Statutes | Timothy J. Sam | Appeals |
| 8.21.6 | 09/2012 | Statute Information on TEFRA Cases | Rebecca Torres | Appeals |
| 8.21.7 | 08/2012 | Barred Statute Procedures | Diane Kopanski | Appeals |
| 8.22 COLLECTION DUE PROCESS | | | | |
| 8.22.1 | 09/2012 | Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases | Perry Pace | Appeals |
| 8.22.3 | 09/2012 | Back-End Processing for Collection Due Process and Equivalent Hearing Cases | Perry Pace | Appeals |
| 8.22.4* | 09/2012 | Collection Due Process Appeals Program | Monty Luhmann | Appeals |
| 8.22.5 | 09/2012 | Receipt, Control and Pre-Conference Considerations | Monty Luhmann | Appeals |
| 8.22.6 | 09/2012 | Cases Requiring Special Handling | Monty Luhmann | Appeals |
| 8.22.7 | 09/2012 | Alternatives to Collection Action | Monty Luhmann | Appeals |
| 8.22.8 | 09/2012 | Liability Issues and Relief from Liability | Monty Luhmann | Appeals |
| 8.22.9 | 09/2012 | Closing and Post Closing Actions | Monty Luhmann | Appeals |
| 8.23 OFFER IN COMPROMISE | | | | |
| 8.23.1 | 08/2012 | Offer in Compromise Overview | Timothy J. Sam | Appeals |
| 8.23.2 | 08/2012 | Receipt and Control of Non-Collection Due Process (CDP) offers | Timothy J. Sam | Appeals |
| 8.23.3 | 08/2012 | Evaluation of Offers in Compromise | Timothy J. Sam | Appeals |
| 8.23.4 | 08/2012 | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers | Timothy Sample | Appeals |
| 8.23.6 | 09/2012 | OIC Processing and Closing Procedures | Timothy J Samp | Appeals |
| 8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | | | | |
| 8.24.1 | 09/2012 | Collection Appeals Program (CAP) | John W. Gonzal | Appeals |
| 8.24.2 | 09/2012 | Jeopardy Levy Appeals | John Gonzalez | Appeals |
| 8.25 TRUST FUND RECOVERY PENALTY (TFRP) | | | | |
| 8.25.1 | 07/2013 | Trust Fund Recovery Penalty (TFRP) Overview and Authority | Kathryn E. Duga | Appeals |
| 8.25.2 | 07/2013 | Working Trust Fund Recovery Penalty Cases in Appeals | Kathryn E. Duga | Appeals |
| 8.25.3 | 12/2012 | Account and Processing Support (APS) Procedures for TFRP Appeals | Kathryn Dugan | Appeals |
| 8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

Appeals

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|-------------------|-------------|---|----------------|-----------------|
| 8.26.1 | 09/2013 | Fast Track Settlement for Large Business and International (LB&I) Taxpayers | Charmaine Osbi | Appeals |
| 8.26.2 | 09/2012 | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers | Nancy Talajkow | Appeals |
| 8.26.3 | 09/2012 | Small Business Self-Employed (SB/SE) Fast Track Mediation | Nancy Talajkow | Appeals |
| 8.26.4 | 09/2013 | Early Referral Procedures | Charmaine Osbi | Appeals |
| 8.26.5 | 09/2012 | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases | Charmaine B. O | Appeals |
| 8.26.6 | 10/2012 | Appeals Arbitration Procedures (Non-Collection Cases) | Charmaine Osbi | Appeals |
| 8.26.8 | 09/2012 | Compliance Assurance Process - Fast Track Settlement | Charmaine Osbi | Appeals |
| 8.26.9 | 09/2012 | Offer in Compromise Mediation Procedures | Dale Veer | Appeals |
| 8.26.10 | 09/2012 | Trust Fund Recovery Penalty Mediation Procedures | Dale Veer | Appeals |

Part 25: Special Topics

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

| | | | | |
|--|---------|--------------------|-------------|--------------------|
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.12 | 09/2013 | Appeals Procedures | Theda Koors | OD's, Appeals, TAS |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

AWSS

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---|---------|---|------------------|-------------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.17 | 07/2010 | Agency Wide Shared Services | Angela Shaw C | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.6 | 01/2003 | Managers Security Handbook | Mark Cowles | All |
| 1.14 REAL ESTATE AND FACILITIES MANAGEMENT | | | | |
| 1.14.1 | 08/2008 | Logistics Management | Ellen Wilcox | AWSS |
| 1.14.2 | 06/2012 | Supply Purchasing Program | David A. Mims | AWSS |
| 1.14.3 | 04/2003 | Furniture and Equipment Standard | Paula Edmunds | AWSS |
| 1.14.4 | 05/2012 | Personal Property Management | Ellen Wilcox | AWSS |
| 1.14.5 | 05/2012 | Occupational Safety and Health Program | Lawrence M. Sc | AWSS |
| 1.14.6 | 07/2013 | Real Property Management Program | Bill Jurney | AWSS |
| 1.14.7 | 08/2013 | Motor Vehicle Management | Elizabeth Vonho | AWSS |
| 1.14.8 | 07/2013 | Identifying Space Efficient Buildings | Bill Jurney | AWSS |
| 1.14.9 | 06/2011 | Real Estate and Facilities Management- IRS Parking Program | Bill Jurney | All |
| 1.14.12 | 05/2013 | IRS Environmental Compliance Program | Megan Ahn | All |
| 1.14.13 | 04/2013 | Environmental Management Systems | Megan R. Ahn | All |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | | |
| 1.15.1 | 08/2013 | The Records Management Program | Tracee Taylor | All |
| 1.15.2 | 08/2013 | Types of Records and Their Life Cycles | Tracee Taylor | All |
| 1.15.3 | 06/2010 | Disposing of Records | Tracee Taylor | All |
| 1.15.4 | 06/2010 | Retiring and Requesting Records | Tracee Taylor | All |
| 1.15.5 | 03/2008 | Relocating/Removing Records | Tracee Taylor | All |
| 1.15.6 | 06/2010 | Managing Electronic Records | Tracee Taylor | All |
| 1.15.7 | 06/2010 | Files Management | Tracee Taylor | AWSS |
| 1.15.9 | 11/2002 | Records Control Schedule for the Taxpayer Advocate Service | Annette Mitchell | AWSS, TAS |
| 1.15.24 | 01/2003 | Records Control Schedule for Tax Exempt and Government Entities | Annette Mitchell | AWSS, TE/GE |
| 1.15.25 | 01/2006 | Records Control Schedule for Statistics Division | Annette Mitchell | AWSS, RAS |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

AWSS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|--|----------------------|------------------------|
| 1.15.27 | 11/2002 | Records Control Schedule for Compliance Research | Annette Mitchell | AWSS, RAS |
| 1.15.30 | 01/2003 | Records Control Schedule for Criminal Investigation | Annette Mitchell | AWSS, CI |
| 1.15.32 | 01/2004 | Records Control Schedule for Electronic Tax Administration | Annette Mitchell | AWSS, WI |
| 1.15.35 | 02/2004 | Records Control Schedule for Tax Administration Systems (Electronic) | Annette Mitchell | TAS |
| 1.15.36 | 03/2009 | Record Control Schedule for Permanent Records | Annette Mitchell | AWSS |
| 1.15.37 | 03/2009 | Records Control Schedule for Economic Stabilization | Annette Mitchell | AWSS |

1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES

| | | | | |
|---------|---------|--|------------------|-----|
| 1.32.4 | 10/2012 | Travel Card Program Handbook | Ginger L. Bardol | All |
| 1.32.6 | 01/2010 | Purchase Card Program Handbook | Kathleen A. Wilc | All |
| 1.32.15 | 04/2013 | Public Transportation Subsidy Program (PTSP) | Rochelle Chick | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM

| | | | | |
|---------|---------|---|-----------------|-----|
| 10.2.1 | 04/2012 | Physical Security | Jannell Wells | All |
| 10.2.2 | 05/2013 | Physical Security Compliance Reviews | Debbie Lattner | All |
| 10.2.3 | 09/2008 | Safeguard Reviews | Debbie Lattner | All |
| 10.2.4 | 09/2008 | Overview of ID Media | Jan L. Anderson | All |
| 10.2.5 | 09/2008 | Identification Cards | Jan L. Anderson | All |
| 10.2.6 | 09/2013 | Pocket Commissions | Stephanie G Tru | All |
| 10.2.7 | 09/2008 | Enforcement Shields | Jan L. Anderson | All |
| 10.2.8 | 09/2008 | Emergency Planning and Incident Reporting | Ismael Pagan | All |
| 10.2.9 | 09/2009 | Occupant Emergency Plan | Charles Brideso | All |
| 10.2.11 | 09/2009 | Basic Security Concepts | Charles Brideso | All |
| 10.2.12 | 11/2011 | Security Guard and Explosive Detector Dog Services and Programs | Roberta Leach-J | All |
| 10.2.13 | 08/2012 | Information Protection | Lois Stith | All |
| 10.2.14 | 09/2009 | Methods of Providing Protection | Charles Brideso | All |
| 10.2.15 | 09/2008 | Minimum Protection Standards (MPS) | Paul Maher | All |

10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS

| | | | | |
|--------|---------|----------------------------|------------|-----|
| 10.4.1 | 10/2008 | Managers Security Handbook | Paul Maher | All |
|--------|---------|----------------------------|------------|-----|

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

AWSS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|------------------------------------|--------------------|--|----------------------|------------------------|
| 10.6 CONTINUITY OPERATIONS | | | | |
| 10.6.1 | 05/2013 | Continuity Planning Requirements | Wynn D. Fitzpat | All |
| 10.9 NATIONAL SECURITY INFORMATION | | | | |
| 10.9.1 | 08/2012 | National Security Information (NSI) | Lois Stith | All |
| 10.23 PERSONNEL SECURITY | | | | |
| 10.23.1 | 05/2010 | Personnel Security | James Huskey | All |
| 10.23.2 | 11/2011 | Contractor Investigations | James O. Huske | All |
| 10.23.3 | 11/2011 | Personnel Security/Suitability Program | James Huskey | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-------------------------------|---------|---------------|--------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.6 | 02/2012 | Chief Counsel | Sandra Stine | All |

Part 30: Administrative

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

| | | | | |
|--|---------|---|--------------|---------------|
| 30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT | | | | |
| 30.1.1 | 11/2006 | Mission Statement, and the Strategic and Program Plan | Jim Benjamin | Chief Counsel |

| | | | | |
|-------------------------------|---------|---|-----------------|---------------|
| 30.2 CHIEF COUNSEL DIRECTIVES | | | | |
| 30.2.1 | 01/2008 | Office of Chief Counsel Directives System | Sandra E. Stine | Chief Counsel |
| 30.2.2 | 06/2013 | General Counsel Orders and Directives | Sandra E. Stine | Chief Counsel |

| | | | | |
|---|---------|---|----------------|---------------|
| 30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY | | | | |
| 30.3.1 | 11/2011 | Chief Counsel Delegations, Organization, and Succession | Michael Cochis | Chief Counsel |
| 30.3.2 | 06/2012 | Delegations of Authority and Designations | Linda Galanis | Chief Counsel |

| | | | | |
|---|---------|---|-----------------|---------------|
| 30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY | | | | |
| 30.4.1 | 12/2012 | Employment | Konnie K. Melia | Chief Counsel |
| 30.4.2 | 11/2011 | Personnel Guidance | Gregg N Hoffma | Chief Counsel |
| 30.4.3 | 03/2011 | Training and Communication | Pamela Sikowitz | Chief Counsel |
| 30.4.4 | 01/2008 | Equal Employment Opportunity | Susan Magee | Chief Counsel |
| 30.4.5 | 05/2006 | Labor and Employee Relations | Susan Nieser | Chief Counsel |
| 30.4.6 | 03/2009 | Leave Administration | Konnie K. Melia | Chief Counsel |
| 30.4.7 | 12/2012 | Work Schedules | Konnie K. Melia | Chief Counsel |
| 30.4.8 | 12/2010 | Public Information (Speeches, Publications, and Teaching) | Kirsten Witter | Chief Counsel |

| | | | | |
|--|---------|---|---------------|---------------|
| 30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT | | | | |
| 30.5.1 | 10/2007 | Resources, Services, and Financial Management | Sandra Stine | Chief Counsel |
| 30.5.2 | 11/2010 | Travel Guidelines | Judith Miller | Chief Counsel |
| 30.5.3 | 07/2005 | Financial Management | Cassandra Bum | Chief Counsel |

| | | | | |
|--|---------|---|----------------|---------------|
| 30.6 SECURITY AND EMERGENCY PREPAREDNESS | | | | |
| 30.6.1 | 04/2009 | Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property | Michael Cochis | Chief Counsel |
| 30.6.2 | 10/2007 | Emergency Preparedness | Jim Benjamin | Chief Counsel |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 30.7 MANAGEMENT SYSTEMS | | | | |
| 30.7.1 | 12/2010 | Information Systems | Chris Grodecki | Chief Counsel |
| 30.7.2 | 11/2012 | Research and Management Information | Gail Henderson- | Chief Counsel |
| 30.7.3 | 12/2009 | Technology Services | Jeff Brown | Chief Counsel |
| 30.7.4 | 05/2013 | Programs and Special Topics | Sandra Stine | Chief Counsel |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.1 | 11/2012 | Counsel Library Services | Marlene Henriks | Chief Counsel |
| 30.9 FILE MANAGEMENT | | | | |
| 30.9.1 | 07/2005 | Case File Management | George Bowden | Chief Counsel |
| 30.9.2 | 12/2010 | Guidelines for Specific Categories of Case Files | William Conroy | Chief Counsel |
| 30.10 STANDARDS FOR CORRESPONDENCE | | | | |
| 30.10.1 | 07/2005 | Correspondence Guidelines | Jim Benjamin | Chief Counsel |
| 30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS | | | | |
| 30.11.1 | 05/2009 | FOIA Requests for Chief Counsel Records | Pooja Lalwahi | Chief Counsel |

Part 31: Guiding Principles

| | | | | |
|---|---------|---|----------------|---------------|
| 31.1 GUIDING PRINCIPLES | | | | |
| 31.1.1 | 03/2013 | Legal Work | Robin Ferguson | Chief Counsel |
| 31.1.2 | 08/2004 | Dealing with Taxpayers and Practitioners | Kathryn Zuba | Chief Counsel |
| 31.1.3 | 08/2004 | Signature Principles | Kathryn Zuba | Chief Counsel |
| 31.1.4 | 10/2010 | Coordination and Reconciliation of Disputes | William Conroy | Chief Counsel |
| 31.2 SIGNIFICANT CASE COORDINATION | | | | |
| 31.2.1 | 08/2004 | Significant Case Program | Kathryn Zuba | Chief Counsel |

Part 32: Published Guidance and Other Guidance to Taxpayers

| | | | | |
|---|---------|--|----------------|---------------|
| 32.1 CHIEF COUNSEL REGULATION HANDBOOK | | | | |
| 32.1.1 | 09/2011 | Overview of the Regulations Process | Matthew Lucey | Chief Counsel |
| 32.1.2 | 09/2011 | Procedural Requirements for Regulation Projects | Matthew Lucey | Chief Counsel |
| 32.1.3 | 08/2004 | Substantive Development of a Regulation Project | Henry Schneide | Chief Counsel |
| 32.1.4 | 10/2011 | Outlining and Drafting Substantive Regulatory Text | Matthew Lucey | Chief Counsel |
| 32.1.5 | 09/2011 | Required Format for Regulations | Matthew Lucey | Chief Counsel |
| 32.1.6 | 09/2011 | Review, Approval and Publication of Regulations | Matthew Lucey | Chief Counsel |
| 32.1.7 | 08/2011 | Inquiries, Comments and Public Hearings | Matthew Lucey | Chief Counsel |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|-------------|---|-----------------|-----------------|
| 32.1.8 | 08/2004 | Publishing the Final Regulation | Henry Schneide | Chief Counsel |
| 32.1.9 | 08/2004 | Closing a Regulation Project | Henry Schneide | Chief Counsel |
| 32.2 CHIEF COUNSEL PUBLICATION HANDBOOK | | | | |
| 32.2.1 | 08/2004 | Introduction to the Chief Counsel Publication Handbook | Henry Schneide | Chief Counsel |
| 32.2.2 | 09/2011 | Summary of the Published Guidance Process | Matthew Lucey | Chief Counsel |
| 32.2.3 | 10/2011 | Drafting Published Guidance | Matthew Lucey | Chief Counsel |
| 32.2.4 | 08/2004 | Background Information Note (BIN) and Legal Memorandum (Legal Memo) | Henry Schneide | Chief Counsel |
| 32.2.5 | 01/2013 | Coordination and Clearance | Jason Bremer | Chief Counsel |
| 32.2.6 | 10/2011 | Circulating Draft Publication Items | Matthew Lucey | Chief Counsel |
| 32.2.7 | 10/2011 | Formal Clearance of Publication Items | Matthew Lucey | Chief Counsel |
| 32.2.8 | 09/2011 | Publication | Matthew Lucey | Chief Counsel |
| 32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS | | | | |
| 32.3.1 | 10/2011 | Forms of Advice | Matthew Lucey | Chief Counsel |
| 32.3.2 | 10/2011 | Letter Rulings | Matthew Lucey | Chief Counsel |
| 32.3.3 | 08/2004 | Information Letters | Henry Schneide | Chief Counsel |
| 32.3.4 | 08/2004 | Closing Agreements Covering Specific Matters | Henry Schneide | Chief Counsel |
| 32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS | | | | |
| 32.4.2 | 06/2005 | Pre-Filing Agreements | Henry Schneide | Chief Counsel |
| 32.4.3 | 10/2010 | Industry Issue Resolution | Williams Conroy | Chief Counsel |

Part 33: Legal Advice

| | | | | |
|---|---------|--|-----------------|---------------|
| 33.1 LEGAL ADVICE | | | | |
| 33.1.1 | 08/2004 | Roles and Responsibilities for Providing Legal Advice | Kathryn A. Zuba | Chief Counsel |
| 33.1.2 | 04/2013 | Chief Counsel's Legal Advice Program | Barbara Pettoni | Chief Counsel |
| 33.1.3 | 07/2011 | Releasing Legal Advice to the Public | William Conroy | Chief Counsel |
| 33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE | | | | |
| 33.2.1 | 08/2004 | Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda | Kathryn A. Zuba | Chief Counsel |
| 33.2.2 | 10/2010 | Requests for Technical Advice and Technical Expedited Advice | William Conroy | Chief Counsel |
| 33.3 OTHER LEGAL ADVICE | | | | |
| 33.3.1 | 08/2004 | Legislation and Miscellaneous Matters | Kathryn A. Zuba | Chief Counsel |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|------------------------|
| 33.3.2 | 11/2010 | Offers in Compromise | William Conroy | Chief Counsel |
| 33.3.3 | 11/2010 | Appeals Settlement Guidelines | Kathryn A. Zuba | Chief Counsel |
| 33.3.4 | 12/2010 | Division Counsel (LB&I) Industry Program | William Conroy | Chief Counsel |
| 33.3.5 | 08/2004 | Congressional and Other IRS Controlled Correspondence | Kathryn A. Zuba | Chief Counsel |
| 33.3.6 | 12/2010 | Designating a Case for Litigation | William Conroy | Chief Counsel |
| 33.3.7 | 08/2010 | Tax Forms, Tax Publications, and Public Use Forms | Kathryn A. Zuba | Chief Counsel |

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

| | | | | |
|--|---------|---|----------------|---------------|
| 34.1 JURISDICTION OF THE DISTRICT COURTS | | | | |
| 34.1.1 | 08/2004 | Jurisdiction of the District Courts | Gary D. Gray | Chief Counsel |
| 34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS | | | | |
| 34.2.1 | 08/2004 | Jurisdiction of the Court of Federal Claims | Gary D. Gray | Chief Counsel |
| 34.3 PROCEDURES IN BANKRUPTCY CASES | | | | |
| 34.3.1 | 11/2012 | Procedures in Bankruptcy Cases | Tammie Geier | Chief Counsel |
| 34.4 INSOLVENCIES | | | | |
| 34.4.1 | 08/2004 | Insolvencies | Gary D. Gray | Chief Counsel |
| 34.5 SUITS BROUGHT AGAINST THE UNITED STATES | | | | |
| 34.5.1 | 08/2004 | Defense Letters | Gary D. Gray | Chief Counsel |
| 34.5.2 | 12/2012 | Refund Litigation | Elizabeth Cowa | Chief Counsel |
| 34.5.3 | 08/2004 | Suits Brought Against the United States | Gary D. Gray | Chief Counsel |
| 34.5.5 | 08/2004 | Injunctions | Gary D. Gray | Chief Counsel |
| 34.5.6 | 02/2013 | Procedures in 28 U.S.C 2410 Actions | Deborah Grogga | Chief Counsel |
| 34.5.7 | 08/2004 | Damages Litigation | Gary D. Gray | Chief Counsel |
| 34.6 SUITS BROUGHT BY THE UNITED STATES | | | | |
| 34.6.1 | 08/2004 | Affirmative Litigation | Gary D. Gray | Chief Counsel |
| 34.6.2 | 06/2012 | Types of Suits | Robin Ferguson | Chief Counsel |
| 34.6.3 | 02/2011 | Summons Enforcement Actions | William Conroy | Chief Counsel |
| 34.7 PRE-TRIAL PROCEDURES | | | | |
| 34.7.1 | 08/2004 | Pre-Trial Procedures | Gary D. Gray | Chief Counsel |
| 34.8 SETTLEMENT PROCEDURES | | | | |
| 34.8.1 | 08/2004 | Settlement Procedures Overview | Gary D. Gray | Chief Counsel |
| 34.8.2 | 08/2004 | Settlement Procedures | Gary D. Gray | Chief Counsel |
| 34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|-------------|--|------------------|-----------------|
| 34.9.1 | 05/2013 | Disclosure, Testimony, and Production of Documents | Melissa Avrutine | Chief Counsel |
| 34.10 POST-TRIAL PROCEDURES | | | | |
| 34.10.1 | 04/2013 | General Procedures | Barbara Pettoni | Chief Counsel |
| 34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM | | | | |
| 34.11.1 | 05/2013 | The SAUSA Program | Barbara Pettoni | Chief Counsel |
| 34.12 LITIGATION EXHIBITS | | | | |
| 34.12.1 | 05/2013 | Litigation Exhibits | Barbara Pettoni | Chief Counsel |

Part 35: Tax Court Litigation

| | | | | |
|------------------------------------|---------|--|-----------------|---------------|
| 35.1 TAX COURT JURISDICTION | | | | |
| 35.1.1 | 08/2004 | Tax Court Jurisdiction and Proceedings | Curtis Wilson | Chief Counsel |
| 35.1.2 | 08/2004 | Tax Court Terms and Definitions | Curt Wilson | Chief Counsel |
| 35.1.3 | 07/2012 | Tax Court Procedures | Robin Ferguson | Chief Counsel |
| 35.2 PETITION AND ANSWER | | | | |
| 35.2.1 | 04/2012 | Tax Court Petitions | Robin Ferguson | Chief Counsel |
| 35.2.2 | 04/2013 | Answers | Barbara Pettoni | Chief Counsel |
| 35.3 MOTIONS | | | | |
| 35.3.1 | 08/2004 | Motions Practice | Curt Wilson | Chief Counsel |
| 35.3.2 | 09/2012 | Jurisdictional Defects | George Bowden | Chief Counsel |
| 35.3.3 | 08/2004 | Motions Pertaining to Pleadings | Curt Wilson | Chief Counsel |
| 35.3.4 | 08/2004 | Motions Pertaining to Calendared Cases | Curt Wilson | Chief Counsel |
| 35.3.5 | 08/2004 | Motions for Disposition without Trial | Curt Wilson | Chief Counsel |
| 35.3.6 | 08/2004 | Motions Pertaining to Opinions and Decisions | Curt Wilson | Chief Counsel |
| 35.3.7 | 08/2004 | Motions in TEFRA Cases | Curt Wilson | Chief Counsel |
| 35.3.8 | 08/2004 | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases | Curt Wilson | Chief Counsel |
| 35.3.9 | 08/2004 | Miscellaneous Motions | Curt Wilson | Chief Counsel |
| 35.3.23 | 07/2012 | Motions in Collection Due Process Cases | Robin Ferguson | CC |
| 35.4 PRE-TRIAL ACTIVITIES | | | | |
| 35.4.1 | 02/2013 | Trial Planning | Blaise Dusenber | Chief Counsel |
| 35.4.2 | 12/2010 | Gathering Information from Government Sources | William Conroy | Chief Counsel |
| 35.4.3 | 07/2012 | Gathering Information from the Petitioner | Robin Ferguson | Chief Counsel |
| 35.4.4 | 08/2004 | Gathering Information from Third Parties | Curt Wilson | Chief Counsel |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 35.4.5 | 01/2013 | Evidence and Information from Abroad | Carlton King | Chief Counsel |
| 35.4.6 | 06/2011 | Responding to Petitioner's Information Gathering Attempts | Thomas Kane | Chief Counsel |
| 35.4.7 | 07/2012 | Stipulating Facts and Documents | Robin Ferguson | Chief Counsel |
| 35.4.8 | 08/2004 | Preparing for Examination and Cross-Examination of Witnesses | Curtis Wilson | Chief Counsel |
| 35.4.9 | 06/2013 | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution | Barbara Pettoni | Chief Counsel |
| 35.5 SETTLEMENT PROCEDURES | | | | |
| 35.5.1 | 08/2004 | Introduction | Curt Wilson | Chief Counsel |
| 35.5.2 | 12/2012 | Settlements by Counsel | Janet Kidd | Chief Counsel |
| 35.5.3 | 08/2004 | Coordination of Settlements with Other Related Matters | Curt Wilson | Chief Counsel |
| 35.5.4 | 08/2004 | Settlement of Joint Committee Cases | Curt Wilson | Chief Counsel |
| 35.5.5 | 12/2010 | Arbitration and Mediation | William Conroy | Chief Counsel |
| 35.6 TRIAL | | | | |
| 35.6.1 | 08/2004 | Calendar Calls | Curt Wilson | Chief Counsel |
| 35.6.2 | 09/2012 | Trial of the Case | Robin Ferguson | Chief Counsel |
| 35.6.3 | 08/2004 | Tax Court Procedures for Reporting Potentially Dangerous Persons | Curt Wilson | Chief Counsel |
| 35.7 TAX COURT BRIEFS | | | | |
| 35.7.1 | 08/2004 | Filing Tax Court Briefs | Curt Wilson | Chief Counsel |
| 35.7.2 | 08/2004 | Preparation of Briefs | Curt Wilson | Chief Counsel |
| 35.7.3 | 08/2004 | Review of Briefs | Curt Wilson | Chief Counsel |
| 35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS | | | | |
| 35.8.1 | 08/2004 | General Requirements for Tax Court Decisions and Other Final Dispositions | Curt Wilson | Chief Counsel |
| 35.8.2 | 08/2004 | Settlement Documents | Curtis Wilson | Chief Counsel |
| 35.8.3 | 08/2004 | Overpayments | Curt Wilson | Chief Counsel |
| 35.8.4 | 08/2004 | Special Problems of Assessment and Payment | Curt Wilson | Chief Counsel |
| 35.8.5 | 05/2012 | Miscellaneous Problems | Robin Ferguson | Chief Counsel |
| 35.8.6 | 07/2012 | Decision Documents | Robin Ferguson | Chief Counsel |
| 35.9 POST OPINION ACTIVITIES | | | | |
| 35.9.1 | 08/2004 | Tax Court Opinions and Decisions | Curtis Wilson | Chief Counsel |
| 35.9.2 | 08/2004 | Procedures for Assessment of Tax | Curtis Wilson | Chief Counsel |
| 35.9.3 | 04/2012 | Closing Procedures | Robin Ferguson | Chief Counsel |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|-------------|--|-----------------|-----------------|
| 35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT | | | | |
| 35.10.1 | 08/2004 | Awards of Litigation and Administration Costs and Fees | Curtis Wilson | Chief Counsel |
| 35.10.2 | 08/2004 | Penalties and Sanctions | Curtis Wilson | Chief Counsel |
| 35.11 LITIGATION EXHIBITS | | | | |
| 35.11.1 | 08/2013 | Litigation Exhibits | Barbara Pettoni | Chief Counsel |

Part 36: Appellate Litigation and Actions on Decision

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

Part 37: Disclosure

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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CC

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

Part 38: Criminal Tax

| | | | | |
|---|---------|--|----------------|---------------|
| 38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE | | | | |
| 38.1.1 | 06/2013 | Prereferral Assistance, Visitations and Investigative Tools | Deborah K Erwi | Chief Counsel |
| 38.1.2 | 10/2007 | Administrative Requests for Grants of Statutory Use Immunity | Marta Yanes | Chief Counsel |
| 38.1.3 | 10/2007 | Forfeitures | Marta Yanes | Chief Counsel |
| 38.2 REVIEW OF CRIMINAL TAX CASES | | | | |
| 38.2.1 | 08/2008 | Administrative Cases | Deborah Erwin | Chief Counsel |
| 38.2.2 | 08/2008 | Grand Jury Procedures | Deborah Erwin | Chief Counsel |
| 38.3 CRIMINAL TAX POLICY AND EXHIBITS | | | | |
| 38.3.1 | 10/2007 | Miscellaneous Matters | Marta Yanes | Chief Counsel |

Part 39: General Legal Services

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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CFO

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

Part 1: Organization, Finance and Management

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

| | | | | |
|--|---------|---|------------------|---------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.21 | 12/2010 | Chief Financial Officer | Shirley A Jeane | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.2 | 12/2012 | Monitoring and Improving Internal Control | Paul Gurzo | All |
| 1.4.3 | 06/2013 | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | Lakiesha Harris | All |
| 1.4.30 | 04/2013 | Monitoring Internal Control Planned Corrective Actions | Evelyn Sherrod | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.1 | 11/2011 | The IRS Balanced Performance Measurement System | Miguel Rodrigue | All |
| 1.5.2 | 05/2012 | Uses of Section 1204 Statistics | Erika Mathis | All |
| 1.5.3 | 06/2012 | Manager's Self-Certification and the Independent Review Process | Erika Mathis | All |
| 1.31 CFO INTERNAL POLICY AND PROCEDURES | | | | |
| 1.31.3 | 01/2009 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | Joann Roper | All |
| 1.31.7 | 07/2011 | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office | Lynette J. Lindy | All |
| 1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | | | | |
| 1.32.1 | 02/2012 | Official IRS Travel Guide | Janice M. Youn | All |
| 1.32.3 | 10/2012 | Managerial Cost Accounting | Angela Leroux | All |
| 1.32.7 | 02/2012 | Estimating Unemployment Trust Fund Costs | Eva Williams | All |
| 1.32.8 | 01/2011 | Investigative Imprest Funds | Joan Wyman | CFO, CI |
| 1.32.11 | 09/2011 | Official IRS City-to-City Travel Guide | Janice Young | All |
| 1.32.13 | 10/2011 | Relocation Services Program | Janice Young | All |
| 1.32.14 | 09/2011 | Gainshairing Travel Savings Program | Joan Wyman | All |
| 1.32.19 | 11/2012 | User Fee Policies and Procedures | Eva Williams | All |
| 1.32.20 | 08/2010 | Using Appropriated Funds to Purchase Meals and Light Refreshments | Tonya Alford | All |
| 1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | | | | |
| 1.33.3 | 02/2011 | Reimbursable Operating Guidelines | Angela L. Mcel | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CFO

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 1.33.4 | 05/2011 | Financial Operating Guidelines | Jean Frasch | All |
| 1.34 REVENUE ACCOUNTING | | | | |
| 1.34.1 | 06/2009 | Revenue Accounting Definitions and Acronyms | Erika D. Mathis | CFO |
| 1.34.3 | 08/2009 | Audit Oversight and Analysis | William Allison | All |
| 1.34.4 | 06/2009 | Unpaid Assessments | Sonja Coombes | CFO |
| 1.35 ADMINISTRATIVE ACCOUNTING | | | | |
| 1.35.3 | 06/2013 | Receipt and Acceptance Guidelines | Cynthia Carver | All |
| 1.35.5 | 08/2012 | Advances, Prepaid Expenses, and Other Assets | Cynthia Carver | All |
| 1.35.6 | 04/2011 | Property and Equipment Accounting | Cynthia Carver | CFO |
| 1.35.7 | 09/2013 | Debt Collection | Joan Wyman | All |
| 1.35.13 | 01/2012 | Administrative Waiver | Joan Wyman | All |
| 1.35.15 | 06/2013 | Annual Close Guidelines | Cynthia Carver | All |
| 1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | | | | |
| 1.36.2 | 10/2012 | Treasury Information Executive Repository | Joan Wyman | All |

Part 3: Submission Processing

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

| | | | | |
|---|---------|--|----------------|----------------|
| 3.0 GENERAL | | | | |
| 3.0.257 | 10/2010 | Systems Accountability Review | Dianne Wolfe | CFO, WI, SB/SE |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.41 | 09/2009 | Accounting and Operating Reports | Joan Cannon | CFO, WI, SB/SE |
| 3.17.50 | 10/2011 | Submission Processing RRACS Procedures | Susan Orge | CFO, WI, SB/SE |
| 3.17.63 | 07/2010 | Redesign Revenue Accounting Control System | Tyesha Jackson | CFO, WI, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CI

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

Part 1: Organization, Finance and Management

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

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

Part 9: Criminal Investigation

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

| | | | | |
|--|---------|---|----------------|----|
| 9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES | | | | |
| 9.1.1 | 05/2008 | Mission | Marsha Matthew | CI |
| 9.1.2 | 09/2013 | Authority | Judy E. Ladson | CI |
| 9.1.3 | 02/2010 | Criminal Statutory Provisions and Common Law | Marsha Matthew | CI |
| 9.1.4 | 09/2013 | Criminal Investigation Directives and Functional Delegations of Authority | Judy Ladson | CI |
| 9.2 SKILLS AND TRAINING | | | | |
| 9.2.1 | 08/2013 | Training | Judy Ladson | CI |
| 9.2.2 | 04/2011 | Physical Fitness Program | Judy Ladson | CI |
| 9.2.3 | 07/2013 | Use of Force Procedures | Judy Ladson | CI |
| 9.3 DISCLOSURE AND PUBLICITY | | | | |
| 9.3.1 | 09/2006 | Disclosure | Marsha Matthew | CI |
| 9.3.2 | 02/2012 | Publicity and Internal Communications | Judy Ladson | CI |
| 9.4 INVESTIGATIVE TECHNIQUES | | | | |
| 9.4.1 | 11/2012 | Investigation Initiation | Judy Ladson | CI |
| 9.4.2 | 03/2012 | Sources of Information | Judy Ladson | CI |
| 9.4.4 | 07/2011 | Requests for Information | Judy Ladson | CI |
| 9.4.5 | 05/2008 | Interviews | Marsha Matthew | CI |
| 9.4.6 | 07/2013 | Surveillance and Non-Consensual Monitoring | Judy E. Ladson | CI |
| 9.4.7 | 09/2013 | Consensual Monitoring | Judy E Ladson | CI |
| 9.4.8 | 11/2012 | Undercover Operations | Judy Ladson | CI |
| 9.4.9 | 03/2013 | Search Warrants, Evidence and Chain of Custody | Judy Ladson | CI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|------------------------|
| 9.4.11 | 09/2011 | Investigative Services | Judy Ladson | CI |
| 9.4.12 | 12/2010 | Arrests | Marsha Matthew | CI |
| 9.4.13 | 03/2003 | Financial Investigative Task Force | Maura Fahy | CI |
| 9.5 INVESTIGATIVE PROCESS | | | | |
| 9.5.1 | 09/2011 | Administrative Investigations and General Investigative Procedures | Judy Ladson | CI |
| 9.5.2 | 04/2006 | Grand Jury Investigations | Marsha Matthew | CI |
| 9.5.3 | 04/2006 | Criminal Investigation Strategies | Marsha Matthew | CI |
| 9.5.5 | 02/2008 | Money Laundering and Currency Crimes | Marsha Matthew | CI |
| 9.5.6 | 07/2002 | Organized Crime & Strike Force | Marsha Matthew | CI |
| 9.5.7 | 08/2003 | Narcotic Investigations | David Bergen | CI |
| 9.5.8 | 09/2007 | Investigative Reports | Marsha Matthew | CI |
| 9.5.9 | 03/2012 | Methods of Proof | Marsha Matthew | CI |
| 9.5.11 | 11/2011 | Other Investigations | Judy Ladson | CI |
| 9.5.12 | 04/2008 | Processing Completed Criminal Investigation Reports | Marsha Matthew | CI |
| 9.5.13 | 01/2009 | Civil Considerations | Marsha Matthew | CI |
| 9.5.14 | 09/2005 | Closing Procedures | Marsha Matthew | CI |
| 9.6 TRIAL AND COURT RELATED ACTIVITIES | | | | |
| 9.6.2 | 08/2008 | Plea Agreements and Sentencing Process | Marsha Matthew | CI |
| 9.6.3 | 05/2008 | Pre-Trial Procedures | Marsha Matthew | CI |
| 9.6.4 | 05/2012 | Trial | Marsha Matthew | CI |
| 9.7 ASSET SEIZURE AND FORFEITURE | | | | |
| 9.7.1 | 05/2012 | Roles, Responsibilities, and Authorities | Judy Ladson | CI |
| 9.7.2 | 05/2012 | Civil Seizure and Forfeiture | Judy Ladson | CI |
| 9.7.3 | 05/2012 | Criminal Forfeiture | Marsha Matthew | CI |
| 9.7.4 | 03/2003 | Pre-seizure Planning | Robert Cochran | CI |
| 9.7.5 | 05/2012 | Forms, Processing, and Documentation | Marsha Matthew | CI |
| 9.7.6 | 03/2013 | Custody and Storage of Seized Assets | Judy Ladson | CI |
| 9.7.7 | 11/2008 | Claims and Petitions | Marsha Matthew | CI |
| 9.7.8 | 09/2007 | Disposition of Seized and Forfeited Property | Marsha Matthew | CI |
| 9.7.9 | 08/2008 | Equitable Sharing and Reverse Asset Sharing | Marsha Matthew | CI |
| 9.7.10 | 05/2006 | International Seizures and Forfeitures | Marsha Matthew | CI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|------------------------|
| 9.7.11 | 05/2008 | Abandoned Property | Marsha Matthew | CI |
| 9.7.12 | 04/2013 | Evidence Seizures | Judy Ladson | CI |
| 9.7.13 | 05/2012 | Title 26 Seizures for Forfeiture | Marsha Matthew | CI |
| 9.8 SCHEME DEVELOPMENT | | | | |
| 9.8.1 | 05/2012 | Scheme Development Center | Marsha Matthew | CI |
| 9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | | | | |
| 9.9.1 | 03/2011 | Employee CIMIS Responsibilities and Procedures | Marsha Matthew | CI |
| 9.9.4 | 02/2012 | Criminal Investigation Management Information System Data Fields | Marsha Matthews | CI |
| 9.10 ADMINISTRATIVE DATABASES AND SOFTWARE | | | | |
| 9.10.1 | 06/2010 | Criminal Investigation Management Information System Equipment | Judy Ladson | CI |
| 9.11 FISCAL AND PERSONNEL MATTERS | | | | |
| 9.11.1 | 01/2012 | Fiscal and Budgetary Matters | Judy Ladson | CI |
| 9.11.2 | 12/2011 | Domestic and Foreign Travel | Judy Ladson | CI |
| 9.11.3 | 03/2011 | Investigative Property | Marsha Matthew | CI |
| 9.11.4 | 11/2012 | Personnel Matters | Marsha Matthew | CI |
| 9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS | | | | |
| 9.12.1 | 07/2013 | Miscellaneous Administrative Procedures | Judy E. Ladson | CI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

CL

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

Part 1: Organization, Finance and Management

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

| | | | | |
|--|---------|-----------------------------------|------------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.11 | 05/2009 | Chief, Communications and Liaison | Merritt Underwo | All |
| 1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE | | | | |
| 1.10.3 | 08/2012 | Standards for Using Email | Frederick L. Cre | All |

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 | Introduction | Betti Daniels | CL |
| 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 |
| 11.1.4 | 03/2010 | Content Policies and Standards for Intranet Sites | Merritt L. Under | CL |
| 11.5 LEGISLATIVE AFFAIRS | | | | |
| 11.5.1 | 08/2006 | Audit Process For General Accountability Office/TIGTA | James E. South | All |
| 11.5.2 | 03/2006 | Congressional Affairs Program | Larry Hudson | All |
| 11.5.3 | 03/2012 | Guide to Congressional Correspondence | Diane Graves | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

EDI

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-------------------------------|---------|--|----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.10 | 06/2005 | Equal Employment Opportunity and Diversity | Pat A. Daniels | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

HCO

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---|---------|--|-----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.4 | 08/2013 | Organizational Planning | Felicia King | All |
| 1.1.22 | 04/2009 | Human Capital Office | Darlene M. Clai | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.1 | 01/2012 | Management Roles and Responsibilities | Darlene M. Clai | All |
| 1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY | | | | |
| 1.20.2 | 06/2013 | Providing Reasonable Accommodation for Individuals with Disabilities | Kathy G. King | All |

Part 6: Human Resources Management

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

| | | | | |
|---|---------|---|------------------|-----|
| 6.10 AGENCY ACCOUNTABILITY SYSTEMS | | | | |
| 6.10.1 | 09/2009 | Personnel Staffing Accountability | Brenda Walker | All |
| 6.213 EXCEPTED SERVICE | | | | |
| 6.213.1 | 11/2009 | Employment in the Excepted Service | Mary Bradley | All |
| 6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT | | | | |
| 6.250.1 | 06/2002 | Policies, Requirements, Responsibilities and Strategies | Roger Kriesch | All |
| 6.250.3 | 12/2012 | Delegated Examining Authority | Nina Gresham | All |
| 6.300 EMPLOYMENT | | | | |
| 6.300.1 | 11/2009 | Employment (General) | Leslie Frazier | All |
| 6.304 EXPERT AND CONSULTANT APPOINTMENTS | | | | |
| 6.304.1 | 11/2009 | Expert and Consultant Appointments | Mary Bradley | All |
| 6.307 VETERANS' RECRUITMENT APPOINTMENTS | | | | |
| 6.307.1 | 11/2009 | Veterans Employment Programs and Restoration to Duty | Norman M. Shat | All |
| 6.308 VOLUNTEER SERVICE | | | | |
| 6.308.1 | 11/2009 | Student Volunteer Service | Mary E. Bradley | All |
| 6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT | | | | |
| 6.315.1 | 11/2009 | Career and Career Conditional Employment | Leslie Frazier | All |
| 6.330 RECRUITMENT, SELECTION AND PLACEMENT | | | | |
| 6.330.1 | 12/2009 | Recruitment, Selection and Placement | Kathy Schaefer | All |
| 6.332 STRATEGIC RECRUITMENT | | | | |
| 6.332.1 | 02/2010 | Workforce Recruitment Strategies | Michele R. Willi | All |
| 6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

HCO

| IRM Number | Date | Title | Author | Audience |
|--|-------------|---|-------------------|-----------------|
| 6.334.1 | 11/2009 | Temporary Assignments Under the Intergovernmental Personnel Act (IPA) | Mary E. Bradley | All |
| 6.335 PROMOTION AND INTERNAL PLACEMENT | | | | |
| 6.335.1 | 03/2013 | IRS Merit Promotion and Internal Placement | Leslie P. Frazier | All |
| 6.337 EXAMINING SYSTEM | | | | |
| 6.337.1 | 11/2009 | Alternative Rating and Selection | Brenda Walker | All |
| 6.338 QUALIFICATION REQUIREMENTS | | | | |
| 6.338.1 | 12/2009 | Qualification Requirements | Melissa Towsley | All |
| 6.339 MEDICAL QUALIFICATION DETERMINATIONS | | | | |
| 6.339.1 | 11/2009 | Medical Qualification Determination Requirements | Kathy Schaefer | All |
| 6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT | | | | |
| 6.340.1 | 11/2009 | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) | Leslie Frazier | All |
| 6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | | | | |
| 6.350.1 | 08/2013 | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures | Felicia King | All |
| 6.410 LEARNING AND EDUCATION | | | | |
| 6.410.1 | 10/2012 | Learning and Education Policy | Lee A. Harris | All |
| 6.410.8 | 10/2012 | Learning Technology Office Standards | Lydia Comer | All |
| 6.410.9 | 08/2013 | Training Evaluation Policy | Darlene M. Clai | HCO |
| 6.430 PERFORMANCE MANAGEMENT | | | | |
| 6.430.1 | 06/2011 | Introduction to Performance Management | John Czernek | All |
| 6.430.2 | 10/2011 | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) | John Czernek | All |
| 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 |
| 6.430.5 | 06/2009 | Performance Appraisals for Temporary Assignments | Steve Davis | All |
| 6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | | | | |
| 6.432.1 | 01/2009 | Reduction in Grade, Band and Removal Based on Unacceptable Performance | Kathy Welch | All |
| 6.451 EMPLOYEE PERFORMANCE AND UTILIZATION | | | | |
| 6.451.1 | 10/2011 | Policies, Authorities, Categories, and Approvals | John Garufi | All |
| 6.500 PAY AND ALLOWANCES | | | | |
| 6.500.1 | 09/2013 | Pay Administration | Laurie Pagan-O | All |
| 6.511 POSITION CLASSIFICATION | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

HCO

| IRM Number | Date | Title | Author | Audience |
|---|-------------|--|-----------------|-----------------|
| 6.511.1 | 03/2010 | Position Management and Classification Policy and Operational Guidance | M. Lee Mirigian | All |
| 6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | | | | |
| 6.530.1 | 01/2010 | Aggregate Limitations on Pay and Special Rate Schedules | Laurie Pagan-O | All |
| 6.531 PAY UNDER THE GENERAL SCHEDULE | | | | |
| 6.531.1 | 03/2010 | IRS Pay Under the General Schedule | Laurie Pagan-O | All |
| 6.536 GRADE AND PAY RETENTION | | | | |
| 6.536.1 | 10/2010 | IRS Grade and Pay Retention | Laurie Pagan-O | All |
| 6.550 PAY ADMINISTRATION | | | | |
| 6.550.1 | 12/2009 | Pay Administration | Vince Ackerman | All |
| 6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | | | | |
| 6.575.1 | 09/2013 | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | Quovadis Tumli | All |
| 6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | | | | |
| 6.576.1 | 01/2010 | Use of Direct Buyouts (VSIP) and Job Swaps | Charles W Gray | All |
| 6.610 HOURS OF DUTY | | | | |
| 6.610.1 | 01/2013 | IRS Hours of Duty | Diane Link | All |
| 6.630 ABSENCE AND LEAVE | | | | |
| 6.630.1 | 03/2013 | IRS Absence and Leave | Nancy E. Hewitt | All |
| 6.711 LABOR-MANAGEMENT RELATIONS | | | | |
| 6.711.1 | 10/2010 | Authorities, Responsibilities, and Processes | Madeline M. Me | All |
| 6.711.2 | 03/2011 | Processing Information Requests | Madeline Mendo | All |
| 6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | | | | |
| 6.715.1 | 07/2002 | Policies, Responsibilities, Requirements, and Procedures | Madeline M. Me | All |
| 6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT | | | | |
| 6.731.1 | 11/2009 | Suitability Determinations for Employment | Norman Shatz | All |
| 6.735 ETHICS AND CONDUCT MATTERS | | | | |
| 6.735.1 | 10/2010 | Ethics and Conduct Matters: Guidance | Madeline Mendo | All |
| 6.751 DISCIPLINE AND DISCIPLINARY ACTIONS | | | | |
| 6.751.1 | 11/2008 | Policies, Responsibilities, Authorities, and Guidance | Sharon M. Lee | All |
| 6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | | | | |
| 6.752.1 | 11/2008 | Disciplinary Suspensions of 14 Days or Less | Sharon M. Lee | All |
| 6.752.2 | 10/2010 | Adverse Actions | Sharon M. Lee | All |
| 6.771 AGENCY GRIEVANCE SYSTEM | | | | |
| 6.771.1 | 10/2012 | Agency Grievance System (AGS) | Madeline Mendo | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

HCO

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|------------------------|
| 6.771.2 | 02/2013 | Grievance Examiner Handbook | Madeline M. Me | All |
| 6.800 EMPLOYEE BENEFITS | | | | |
| 6.800.1 | 02/2011 | Workers' Compensation Program | Deborah Corbin | All |
| 6.800.2 | 12/2010 | Telework (Flexiplace) Program | Candice Fulton | All |
| 6.800.3 | 05/2013 | Employee Assistance & Worklife Referral Program | Earline Hill | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---|---------|---|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.12 | 07/2012 | Technology Officer | Ruth Shannon | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.62 | 12/2011 | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) | Norah Stevens | All |

Part 2: Information Technology

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

| | | | | |
|---------------------------------------|---------|--|-----------------|------------------|
| 2.2 PARTNERSHIP CONTROL SYSTEM | | | | |
| 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 |
| 2.2.5 | 01/2011 | PCS Command Code TSDEL | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.6 | 01/2011 | PCS Command Code TSNOT | Melissa Seward | IT, ODs, Appeals |
| 2.2.7 | 01/2011 | PCS Command Code TSCLS | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.8 | 01/2011 | PCS Command Code MSCHG | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.9 | 01/2011 | PCS Command Code TSUMY | Melissa Seward | IT, ODs, Appeals |
| 2.3 IDRS TERMINAL RESPONSES | | | | |
| 2.3.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Responses | Randy Bartlett | All |
| 2.3.2* | 03/2010 | Introduction to IDRS Terminal Responses | Jeff Stambaugh | All |
| 2.3.8* | 06/2011 | Standard Validity Criteria | Stuart Boswell | All |
| 2.3.9* | 11/2011 | Security Command for IDRS Users | Carl Gardner | All |
| 2.3.10 | 12/2012 | Command Codes MFREQ and RECON | Luann Diroff | All |
| 2.3.11* | 11/2012 | Command Codes TXMOD and SUMRY | Laura Walinsky | All |
| 2.3.12 | 11/2012 | Comman Code ACTON | Rudy Wantin | All |
| 2.3.13* | 04/2013 | Command Codes FFINQ, REINF, and REMFE | Roger Cabanilla | All |
| 2.3.15* | 11/2012 | Command Code ENMOD | Laura Walinsky | All |
| 2.3.16 | 12/2011 | Command Code RFINK and RAFRQ | Hal Sill | All |
| 2.3.17 | 06/2013 | Command Code ESTABD | Jessica Webb | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|---------------------------|
| 2.3.18 | 01/2010 | Command Code ESTABM | Doyle Wiley | All |
| 2.3.20 | 06/2011 | Command Code URINQ (URF) | Faye R. Elhajj | All |
| 2.3.25 | 01/2011 | Command Codes DM1DT and DTVUE | Mark Trauernich | All |
| 2.3.26 | 11/2012 | Command Code TDINQ | Randy Bartlett | All |
| 2.3.27 | 06/2012 | Command Code ECREQ | H. Fritz Brown | All |
| 2.3.28 | 06/2013 | Command Code FTDPN | Christopher Lec | All |
| 2.3.29 | 11/2012 | Command Codes INTST, ICOMP, and COMPA | Christopher Lec | All |
| 2.3.30 | 12/2012 | Command Code DAILY | Randy Bartlett | All |
| 2.3.31 | 11/2012 | Command Codes CFINK and RPINK for CAF Inquiry | Jill Davis | All |
| 2.3.32* | 10/2012 | Command Code MFTRA | Gary San Souci | All |
| 2.3.34 | 01/2011 | Command Code PATRA | Gary San Souci | IT, ODs, Appeals, TAS, CI |
| 2.3.35* | 10/2013 | Command Code IRPTR | Anthony Blake | IT, ODs, Appeals, TAS, CI |
| 2.3.36 | 12/2011 | Command Code SCFTR | Donnetta F War | IT, ODs, Appeals, TAS, CI |
| 2.3.37 | 12/2012 | Command Code UPTIN for the GUF System | Donna Hanco | IT, ODs, Appeals, TAS, CI |
| 2.3.38 | 12/2012 | 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 |
| 2.3.41 | 01/2009 | Command Code PIEST | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.43 | 01/2009 | Command Code PIFTF | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.44* | 07/2009 | Command Code PIVAR | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.45 | 06/2011 | Command Code XSINQ | Faye Elhajj | IT, ODs, Appeals, TAS, CI |
| 2.3.47* | 12/2011 | Command Codes INOLE, EOGEN and SPARQ | Elaine Galayda | IT, ODs, Appeals, TAS, CI |
| 2.3.48 | 12/2012 | Command Code UPDIS for the GUF System | Donna Hanco | IT, ODs, Appeals, TAS, CI |
| 2.3.49 | 11/2012 | Command Code EICMP | Stuart Boswell | IT, ODs, Appeals, TAS, CI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|---------------------------|
| 2.3.50 | 01/2007 | Command Code LVREQ | Toi Tatum-Aitchi | IT, ODs, Appeals, TAS, CI |
| 2.3.51 | 05/2013 | Command Code IMFOL | Cynthia Meyers | IT, ODs, Appeals, TAS, CI |
| 2.3.52 | 06/2013 | Command Codes RTVUE, RTFTP | Venu Kakulama | IT |
| 2.3.53 | 04/2013 | 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 | 12/2012 | 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 |
| 2.3.57 | 12/2011 | Command Code BRTVU | Jeff Stambaugh | LB, SB/SE, TE/GE, WI |
| 2.3.59* | 12/2012 | Command Codes BMFOL and BMFOR | Deborah Redfer | CI, SB/SE, WI |
| 2.3.60 | 12/2012 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | Winnie Wilkinso | IT, ODs, Appeals, TAS, CI |
| 2.3.62 | 01/2010 | Command Code ESTAB | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.63 | 06/2013 | Command Codes RPVUE, RPVCU and RPPRT | Venu Kakulama | IT, ODs, Appeals, TAS, CI |
| 2.3.64 | 12/2012 | Command Code EMFOL | Deborah Redfer | IT, ODs, Appeals, TAS, CI |
| 2.3.65 | 12/2012 | EPMF Return Transaction File On-Line (ERTV) Research | Deborah Redfer | IT, TEGE |
| 2.3.66 | 03/2013 | Command Codes PLINF and PLINQ | Toby B. Brown | IT, ODs, Appeals, TAS, CI |
| 2.3.68 | 12/2012 | Command Code DUPOL | Mark Trauernich | IT, ODs, Appeals, TAS, CI |
| 2.3.69 | 08/2009 | Command Code VPARS | Don Moss | IT, ODs, Appeals, TAS, CI |
| 2.3.70 | 08/2013 | Command Code EFTPS | Pamela Plunkitt | IT, ODs, Appeals, TAS, CI |
| 2.3.71 | 01/2009 | Command Code ATINQ | Mariam Sullivan | IT, ODs, Appeals, TAS, CI |
| 2.3.73 | 11/2012 | Command Codes TRDBV, TRERS, TRPRT and R8453 | Ruth Lucas | IT, ODs, Appeals, TAS, CI |
| 2.3.74 | 12/2012 | Command Code DDPOL | Elaine Galayda | IT, ODs, Appeals, TAS, CI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------------|--------------------|--|----------------------|---------------------------|
| 2.3.76 | 01/2010 | Command Code ISTSD | Gina Tutt | IT, ODs, Appeals, TAS, CI |
| 2.3.77 | 06/2013 | Command Code ISTSE | Gina Tutt | IT, ODs, Appeals, TAS, CI |
| 2.3.78 | 12/2011 | Command Code LOCAT | Valerie Bockaire | IT, ODs, Appeals, TAS, CI |
| 2.3.79 | 02/2012 | Command Code CDPWEB (CDPTA, CDPTE) | Richard Hicks | IT, ODs, Appeals, TAS, CI |
| 2.3.80 | 01/2009 | Command Code DDBKD | Freda Lee | IT, ODs, Appeals, TAS, CI |
| 2.3.81 | 01/2011 | Command Code ESTAB A | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.82 | 01/2011 | Command Code ESTABH | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.85* | 06/2013 | Command Code DFAST | Keith Haley | IT |
| 2.4 IDRS TERMINAL INPUT | | | | |
| 2.4.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Input | Randy Bartlett | All |
| 2.4.2* | 12/2011 | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input | Carl C. Gardner | All |
| 2.4.4 | 01/2010 | Command Code MESSG | Greg Larson | All |
| 2.4.5 | 01/2011 | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System | Myra Chapman | All |
| 2.4.6 | 01/2009 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | David Willard | All |
| 2.4.7 | 11/2012 | Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | Jill Davis | All |
| 2.4.8 | 11/2012 | Command Codes ESIGN and BSIGN | Dorinda Allen | All |
| 2.4.9 | 11/2012 | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | Rudolph Wantin | All |
| 2.4.10 | 11/2012 | Command Codes EOREQ and EOCHG | Rudolph Wantin | All |
| 2.4.11 | 01/2009 | Command Code NMFTM | Aaron Person | IT, LBI, SB/SE, TE/GE, WI |
| 2.4.12 | 12/2011 | Command Codes DELET and CCPYT | Fern Overbaugh | All |
| 2.4.13 | 01/2011 | Command Code TERUP | Myra Chapman | All |
| 2.4.14 | 01/2011 | Command Code NMFST | Aaron Person | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|--|----------------------|------------------------|
| 2.4.15 | 02/2012 | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing | Stuart Boswell | All |
| 2.4.16 | 06/2013 | Command Codes REQ54 and ADJ54 | Eddie Walker | All |
| 2.4.17 | 06/2013 | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 | Gina Tutt | All |
| 2.4.19 | 11/2012 | Command Codes REQ77, FRM77 and FRM7A | Matthew Cline | All |
| 2.4.20* | 06/2013 | Command Codes RFUND and REFAP | Amy Crowe | All |
| 2.4.21 | 01/2010 | Command Code CHK64 and CHK64R | Stuart Boswell | All |
| 2.4.22* | 01/2010 | Command Code CRMNL | Aaron Person | All |
| 2.4.23 | 07/2009 | Command Code CHKCLR and CHKCL | Stuart Boswell | All |
| 2.4.24 | 06/2013 | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | Faye R. Elhajj | All |
| 2.4.25 | 12/2012 | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | Charla L. Long | All |
| 2.4.26 | 11/2012 | Command Codes FRM14, FRM49 and TDIRQ | Randy Bartlett | All |
| 2.4.27 | 12/2011 | Command Code ASGNI/ASGNB formerly TSIGN | Valerie Bockarie | All |
| 2.4.28* | 11/2012 | Command Code STAUP, STATI, STATB | John Troutman | All |
| 2.4.29 | 01/2010 | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | Fritz Brown | All |
| 2.4.30* | 06/2013 | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS | John Troutman | All |
| 2.4.31* | 12/2011 | Command Code LEVY | Fritz Brown | All |
| 2.4.32* | 01/2010 | Command Code PDTUP | Aaron Person | All |
| 2.4.33 | 11/2012 | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | Matthew Cline | All |
| 2.4.34 | 06/2011 | Command Code DOALL | Doyle Wiley | All |
| 2.4.35 | 01/2010 | Command Code STN90 | Doyle Wiley | All |
| 2.4.37 | 12/2011 | Command Code NOREF Overview | Fritz Brown | All |
| 2.4.38 | 07/2010 | Command Code CSEDR | Franciea J. You | All |
| 2.4.39 | 07/2010 | Command Codes ASEDD and ASED | Franciea J. You | All |
| 2.4.40 | 11/2012 | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | Hal Sill | All |
| 2.4.41 | 11/2012 | Command Code UNLCE | John Troutman | All |
| 2.4.42 | 01/2012 | Command Code CCASG for Case Control Activity System | Roger Cabanilla | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 2.4.43 | 12/2012 | Command Code PINEX | Christopher Lec | All |
| 2.4.44 | 06/2013 | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT | Faye Elhajj | All |
| 2.4.45* | 01/2010 | Command Code NRP97 | Nicholas Majka | All |
| 2.4.46 | 12/2011 | Command Code EPLAN | Tammy Costa | All |
| 2.4.47 | 01/2010 | Command Code VPMSG | Don Moss | All |
| 2.4.48 | 01/2010 | Command Code VPPIN | Don Moss | All |
| 2.4.50 | 01/2009 | Command Code ASIGN | Miriam Sullivan | All |
| 2.4.52 | 01/2010 | Command Codes TPCIN and TPCOL | Elaine Galayda | All |
| 2.4.53 | 01/2007 | Command Code DUPED | James Chou | All |
| 2.4.54* | 11/2011 | Command Codes CSPOD, CSPSP, CSSAD and CSZIP | Marion Solomon | All |
| 2.4.55* | 11/2011 | Command Code CSORD | Marion Solomon | All |
| 2.4.56 | 01/2011 | Command Code ISTR | Gina Tutt | All |
| 2.4.57 | 01/2009 | Command Code CDPTR | Richard Hicks | All |
| 2.4.58 | 06/2011 | Command Code DDBCK/ DDBCV / DDBCS | Freda Lee | All |
| 2.4.59 | 11/2012 | Command Code TMSSN | Crettia Hunter | All |
| 2.5 SYSTEMS DEVELOPMENT | | | | |
| 2.5.1 | 09/2006 | Systems Development | Catrina R. Edwa | IT |
| 2.5.3 | 03/2007 | Programing Techniques and Source Code Standards | Joe Holmes | IT |
| 2.5.4 | 04/2005 | Document Standards | Deborah Falling | IT |
| 2.5.5 | 04/2005 | Guidelines for Preparing Program Requirements Packages (PRPs) | Deborah Falling | IT |
| 2.5.7 | 04/2005 | Data Name Standards | Terri L. Johnson | IT |
| 2.5.10 | 06/2010 | Function Point Standards | Joe Holmes | IT |
| 2.5.11 | 04/2005 | Analysis Techniques and Deliverables | Catrina R. Edwa | IT |
| 2.5.12 | 04/2005 | Design Techniques and Deliverables | Terri L. Johnson | IT |
| 2.5.13 | 04/2005 | Database Design Techniques and Deliverables | Terri L. Johnson | IT |
| 2.5.14 | 06/2010 | Quality Assurance (QA) | Denise Patterso | IT |
| 2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | | | | |
| 2.7.1* | 05/2013 | Inter-center | Scott Rockwell | IT |
| 2.7.2* | 05/2013 | Computing Center | Scott Rockwell | IT |
| 2.7.4* | 04/2013 | Magnetic Media Management | Jodi Robair | IT |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 2.7.5* | 01/2011 | System Control Point (SCP) - Configuration Management | Theresa Brown | IT |
| 2.7.6* | 01/2010 | Systems Scheduling | Theresa Brown | IT |
| 2.7.9 | 11/2012 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | Angie Quaglio | IT |
| 2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | | | | |
| 2.8.1* | 12/2012 | Introduction to AIMS REALTIME Processing | Sherry Little | IT, ODs, Appeals |
| 2.8.2 | 11/2012 | AIMS Command Code AM424 | Sherry Little | IT, ODs, Appeals |
| 2.8.3 | 11/2012 | AIMS Command Code AMDIS | Sherry Little | IT, ODs, Appeals |
| 2.8.4 | 11/2012 | AIMS Command Code AMSTU | Sherry Little | IT, ODs, Appeals |
| 2.8.5 | 11/2012 | AIMS Command Code AMSOC | Sherry Little | IT, ODs, Appeals |
| 2.8.6* | 11/2012 | AIMS Command Code AMAXU | Sherry Little | IT, ODs, Appeals |
| 2.8.7* | 11/2012 | AIMS Command Code AMCLS | Sherry Little | IT, ODs, Appeals |
| 2.8.8 | 11/2012 | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB | Sherry Little | IT, ODs, Appeals |
| 2.8.9 | 12/2012 | AIMS Command Code AMRET | Sherry Little | IT |
| 2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | | | | |
| 2.9.1* | 11/2012 | Integrated Data Retrieval System | Charlene Mathis | IT |
| 2.11 IDRS CORRESPONDENCE SYSTEM | | | | |
| 2.11.1 | 04/2013 | IDRS Correspondence | David Le | IT |
| 2.12 SECURITY AND PRIVACY | | | | |
| 2.12.1* | 12/2011 | The Use of Integrated Data Retrieval System (IDRS) | Theresa Brown | All |
| 2.13 ENTERPRISE NETWORKS | | | | |
| 2.13.1 | 04/2013 | Introduction | Nathaniel W. Ob | All |
| 2.13.3 | 07/2013 | Voice Premise Communications | Sabrina Branch | All |
| 2.13.4 | 07/2013 | Voice Messaging System | Sabrina Branch | All |
| 2.13.5 | 07/2013 | Federal Technology Service (Long Distance) | Sabrina Branch | All |
| 2.13.6 | 07/2013 | Wireless Communications | Sabrina Branch | All |
| 2.13.7 | 07/2013 | Calling Card Ordering System | Sabrina Branch | All |
| 2.13.8 | 07/2013 | Voice Systems Security | Sabrina Branch | IT |
| 2.13.11 | 06/2013 | Day-to-Day IT Security Procedures for Enterprise Networks | Nathaniel W. Ob | All |
| 2.13.13 | 08/2013 | Enterprise Electronic Fax (EEFax) | Sabrina Branch | IT |
| 2.13.15* | 07/2013 | Domain Name System (DNS) | Nathaniel W. Ob | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| IRM Number | Date | Title | Author | Audience |
|---|-------------|--|-----------------|-----------------|
| 2.13.25 | 07/2013 | Video Conference Services | Sabrina Branch | All |
| 2.14 ASSET MANAGEMENT | | | | |
| 2.14.1 | 11/2011 | Information Technology (IT) Asset Management | Adrienne Mccoy | IT |
| 2.14.2 | 03/2010 | Enterprise Incident Management Standards | Kristin Thiel | IT |
| 2.15 ENTERPRISE ARCHITECTURE (EA) | | | | |
| 2.15.1 | 02/2009 | Enterprise Architecture (EA) Overview | Li-Ming Huang | All |
| 2.16 ENTERPRISE LIFE CYCLE (ELC) | | | | |
| 2.16.1 | 04/2012 | Enterprise Life Guidance | Thomas A Garre | IT |
| 2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | | | | |
| 2.21.1 | 02/2013 | Introduction to Requisition Processing for Information Technology (IT) | Julie Devaughn | All |
| 2.22 REQUIREMENTS AND DEMAND MANAGEMENT | | | | |
| 2.22.1 | 09/2012 | Unified Work Request (UWR) Processsss | Jeffery Smith | All |
| 2.25 WEB SERVICES | | | | |
| 2.25.2 | 08/2008 | IRS Portal and Extranet Usage Standard | Li-Ming Huang | All |
| 2.25.3 | 08/2009 | Intranet Site and Web Server Registration Procedures | Nicole Dickason | All |
| 2.25.5 | 04/2006 | Accessibility Guidelines for the Web | Kevin Acoven | All |
| 2.25.13 | 04/2006 | IRS Domain Naming Standards | Kevin Acoven | All |
| 2.25.14 | 04/2006 | Portal Environment Usability Services | Kevin Acoven | All |
| 2.27 CONFIGURATION MANAGEMENT | | | | |
| 2.27.1 | 01/2010 | Configuration Management | Hema Srinivas | IT |
| 2.100 INTERGRATED PROCESS MANAGEMENT | | | | |
| 2.100.1 | 09/2013 | Integrated Process Management Guidance and Procedures | Edith Henry | IT |
| 2.100.2 | 10/2013 | Integrated Process Management Standardization Process | Alexander Holga | IT |
| 2.100.4 | 09/2013 | Integrated Process Architecture | Yalonda Beverly | IT |
| 2.110 REQUIREMENTS ENGINEERING | | | | |
| 2.110.1 | 02/2013 | Requirements Engineering Directive | Ron Bellante | IT |
| 2.110.2 | 02/2013 | Requirements Engineering Process | Ron Bellante | IT |
| 2.120 ENGINEERING | | | | |
| 2.120.1 | 09/2013 | Engineering Policy | Neil Kim | IT |
| 2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES | | | | |
| 2.127.1 | 05/2013 | IT Test Policy | Felecia Lee | IT |
| 2.127.2 | 05/2013 | IT Software Testing Procedures | Felecia Lee | IT |
| 2.150 CONFIGURATION AND CHANGE MANAGEMENT | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|-------------------------------|-------------|---|---------------|-----------------|
| 2.150.1 | 09/2013 | Configuration and Change Management Directive | Darryl Owens | IT |
| 2.150.2 | 09/2013 | Configuration Management | Darryl Owens | IT |
| 2.150.3 | 07/2013 | Change Management (ChM) Policy | Darryl Owens | IT |
| 2.152 DATA ENGINEERING | | | | |
| 2.152.1 | 09/2013 | Data Engineering Directives | Jenchung Wang | IT |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | | |
|--|---------|--|------------------|-----|
| 10.8 INFORMATION TECHNOLOGY (IT) SECURITY | | | | |
| 10.8.1* | 05/2012 | Policy and Guidance | Michael R. Pierr | All |
| 10.8.2 | 09/2012 | IT Security Roles and Responsibilities | Denise Crisco | All |
| 10.8.3* | 07/2013 | Audit Logging Security Standards | Randi M. Founta | IT |
| 10.8.5* | 11/2012 | Domain Name System Security Extensions (DNSSEC) Security Policy | Denise M. Crisc | All |
| 10.8.6 | 01/2013 | Secure Application Development | Sandra L. Johns | IT |
| 10.8.7 | 04/2013 | MAC OS X Security Policy | Denise Crisco | All |
| 10.8.8 | 08/2010 | Live Data Protection | Kathleen M. Bra | All |
| 10.8.9* | 12/2012 | Virtualization Security Policy | Sandra L. Johns | |
| 10.8.10* | 04/2013 | Linux and Unix Security Policy | Sandra L. Johns | IT |
| 10.8.20* | 06/2013 | Windows Security Policy | Denise Crisco | All |
| 10.8.21* | 04/2013 | Database Security Policy | Denise Crisco | All |
| 10.8.22* | 04/2013 | Web Server Security Policy | Denise Crisco | All |
| 10.8.26 | 10/2012 | Laptop Computer Security Policy | Randi M. Founta | All |
| 10.8.27 | 10/2012 | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources | Randi Fountian | IT |
| 10.8.30* | 10/2012 | Unisys Operating Systems Security Standards | Olga Plotkin | IT |
| 10.8.32* | 10/2012 | IBM Mainframe System Security Requirements | Olga Plotkin | IT |
| 10.8.34* | 10/2011 | Integrated Data Retrieval System (IDRS) Security Handbook | Carl C Gardner | IT |
| 10.8.40 | 10/2012 | Wireless Security Policy | Joseph Nolan | All |
| 10.8.50 | 08/2012 | Service-wide Security Patch Management | Joseph Nolan | All |
| 10.8.52 | 07/2013 | PKI Security Policy | Richard Kinkead | All |
| 10.8.54* | 12/2012 | Minimum Firewall Administration Requirements | Joseph Nolan | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

IT

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|------------------------|
| 10.8.60 | 10/2012 | Information Technology Disaster Recovery Policy and Guidance | Sandra Johnson | All |
| 10.8.62 | 07/2013 | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | Sandra L. Johns | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

LBI

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---------------------------------|---------|--|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.24 | 11/2006 | Large and Mid-Size Business Division | Keith Fowler | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.24 | 01/2013 | Central Withholding Agreement Program Group Manager Handbook | Casey Kamiyam | LBI |

Part 4: Examining Process

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

| | | | | |
|-------------------------------------|---------|---|------------------|----------------------------|
| 4.1 PLANNING AND SPECIAL PROGRAMS | | | | |
| 4.1.20 | 07/2007 | Hqtrs & Industry Offices Responsible for LMSB PSP | Terri Honchaurk | LBI |
| 4.1.21 | 08/2007 | LMSB Planning and Monitoring | Terri Honchaurk | LBI |
| 4.1.22* | 03/2010 | LMSB Workload Study | Terri Honchaurk | LBI |
| 4.1.23 | 07/2007 | Determining Return Needs for LMSB | Terri Honchaurk | LBI |
| 4.1.24* | 03/2010 | LMSB Sources of Returns, Ordering and Classification | Terri Honchaurk | LBI |
| 4.1.25 | 07/2007 | LMSB Inventory Ordering and Return Delivery Systems | Terri Honchaurk | LBI |
| 4.10 EXAMINATION OF RETURNS | | | | |
| 4.10.20 | 01/2005 | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | Michael Boccaro | LBI, SB/SE, TE/GE, Appeals |
| 4.10.21 | 07/2008 | U.S. Withholding Agent Examinations - Form 1042 | Linh M. Vu | LBI |
| 4.10.26 | 08/2012 | Net Rate Netting Procedures for LB&I Cases | Sherry Holderby | LBI, SB/SE |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | | |
| 4.11.6 | 05/2005 | Change in Accounting Method | Philip Whitworth | SB/SE, LBI |
| 4.30 LMSB GENERAL PROCEDURES | | | | |
| 4.30.1 | 01/2002 | Pre-Filing Agreement Program | Melanie Perrin | LBI |
| 4.30.3 | 10/2010 | Overseas Posts | Maggie Modig | LBI |
| 4.35 PARTNERSHIP AND S CORPORATIONS | | | | |
| 4.35.1 | 05/2006 | Tax Audit Guidelines | Barbara Hecimo | All |
| 4.35.2 | 05/2006 | Audit Techniques for Business Returns | Barbara Hecimo | All |
| 4.36 JOINT COMMITTEE PROCEDURES | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

LBI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------------------|
| 4.36.1 | 05/2010 | Joint Committee Process Overview | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.2 | 05/2010 | Identification of Joint Committee Cases | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.3 | 05/2010 | Examiner's Responsibilities | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 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 |
| 4.37 FINANCIAL PRODUCTS AND TRANSACTIONS | | | | |
| 4.37.1 | 10/2010 | Financial Products Specialty | Ruth Levine | ODs, Appeals |
| 4.40 TECHNICAL ADVISOR PROGRAM | | | | |
| 4.40.1 | 03/2002 | Technical Advisor Program | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.40.2 | 03/2002 | Program Responsibilities and Duties | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.40.4 | 05/2006 | Petroleum Industry Program | Terry Loendorf | LBI, SB/SE, TE/GE |
| 4.41 OIL AND GAS INDUSTRY | | | | |
| 4.41.1 | 01/2011 | Oil and Gas Handbook | Terry Loendorf | LBI, SB/SE |
| 4.42 INSURANCE INDUSTRY | | | | |
| 4.42.1 | 05/2002 | Introduction | Cheryl Reimer | LBI, SB/SE |
| 4.42.2 | 05/2002 | Life Insurance Companies | Cheryl Reimer | LBI, SB/SE |
| 4.42.3 | 05/2002 | Examination Methods and Techniques | Cheryl Reimer | LBI, SB/SE |
| 4.42.4 | 05/2002 | Audit Techniques for Specific Areas/Potential Adjustments | Cheryl Reimer | LBI, SB/SE |
| 4.42.5 | 05/2002 | Miscellaneous | Cheryl Reimer | LBI, SB/SE |
| 4.42.6 | 05/2002 | Glossary | Cheryl Reimer | LBI, SB/SE |
| 4.43 RETAIL INDUSTRY | | | | |
| 4.43.1 | 07/2009 | Retail Industry | David F. Moser | LBI, SB/SE, Chief Counsel |
| 4.44 SUBCHAPTER T COOPERATIVES | | | | |
| 4.44.1 | 01/2002 | IRC Section 521 Exempt Farmers' Cooperatives | Tracy Holtslag | TE/GE, LBI, SB/SE, Chief Counsel |
| 4.46 LB&I GUIDE FOR QUALITY EXAMINATIONS | | | | |
| 4.46.1 | 07/2011 | Overview | Scott Silvers | LBI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

LBI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|-------------------------|
| 4.46.2 | 07/2011 | Administrative Matters and Annual Compliance Plan | Scott Silvers | LBI |
| 4.46.3 | 09/2013 | Planning The Examination | Scott Silvers | LBI |
| 4.46.4 | 11/2011 | Inspection and Fact Finding | Scott Silvers | LBI |
| 4.46.5 | 07/2011 | Issue Development, Proposal and Resolution. | Scott Silvers | LBI |
| 4.46.6 | 05/2013 | Workpapers and Reports Resources | Peter Radjenovi | LBI |
| 4.46.7 | 07/2011 | Post Examination Activities | Scott Silvers | LBI |
| 4.47 COMPUTER AUDIT SPECIALIST | | | | |
| 4.47.1 | 08/2002 | Computer Audit Specialist Program (CAS) | Rich Mort | LBI, SB/SE |
| 4.47.2 | 08/2002 | CAS Technical and Procedural Information | Rich Mort | LBI, SB/SE |
| 4.47.3 | 07/2011 | Statistical Sampling Auditing Techniques | Jerry Goguen | All |
| 4.48 ENGINEERING PROGRAM | | | | |
| 4.48.1 | 05/2006 | Overview of Engineering Program | Mark Janus | LBI, SB/SE |
| 4.48.3 | 07/2006 | Tangible Personal Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.4 | 07/2006 | Business Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.5 | 07/2006 | Intangible Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.6 | 07/2006 | Real Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.49 ECONOMIST PROGRAM | | | | |
| 4.49.1 | 11/2006 | Overview - Economist Program | Charles Adelber | LBI, SB/SE |
| 4.51 LB&I CASE MANAGEMENT | | | | |
| 4.51.1 | 04/2007 | Rules of Engagement | David Lindenba | LBI |
| 4.51.2 | 12/2005 | LMSB Administrative Guidance | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.51.3 | 01/2007 | Limited Issue Focused Examinations (LIFE) | Scott Silvers | LBI |
| 4.51.4 | 01/2007 | LMSB/APPEALS Fast Track Settlement Program (FTS) | Monica Jones | LBI, SB/SE, Appeals, CC |
| 4.51.5 | 04/2007 | Industry Focus and Control of LMSB Compliance Issues | Peggy Bruce | LBI, SB/SE |
| 4.51.6 | 08/2007 | Issue Management Process Guide | Peggy Bruce | LBI |
| 4.51.8 | 06/2012 | Compliance Assurance Process (CAP) Examinations | Lisa Rupert | LBI, SB/SE |
| 4.52 GLOBAL HIGH WEALTH INDUSTRY | | | | |
| 4.52.1 | 08/2013 | Global High Wealth Industry Processes and Procedures | Troy Venable | LBI |
| 4.60 INTERNATIONAL PROCEDURES | | | | |
| 4.60.1 | 01/2002 | Exchange of Information | Venicia Holmes | LBI, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

LBI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|-------------|---|-----------------|-----------------|
| 4.60.2 | 01/2002 | Mutual Agreement Procedures and Report Guidelines | David Marion | LBI, SB/SE |
| 4.60.3 | 01/2002 | Tax Treaty Related Matters | David Marion | LBI, SB/SE |
| 4.60.4 | 09/2004 | LMSB International Programs | James Nasto | LBI, SB/SE |
| 4.60.5 | 09/2004 | Classification of International-Feature Returns | James Nasto | LBI, SB/SE |
| 4.60.6 | 03/2007 | International Referral Criteria and Procedures | James Nasto | LBI, SB/SE |
| 4.60.7 | 09/2004 | Guidelines for Evaluating International Referrals | James Nasto | LBI, SB/SE |
| 4.60.8 | 09/2006 | International Examination and Processing Procedures | James Nasto | LBI, SB/SE |
| 4.60.9 | 09/2004 | International Examiner's Report | James Nasto | LBI, SB/SE |
| 4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES | | | | |
| 4.61.1 | 05/2006 | Overview of Guidelines | Nanette Hamilto | LBI, SB/SE |
| 4.61.2 | 05/2006 | Foreign Based Books and Records | Nanette Hamilto | LBI, SB/SE |
| 4.61.3 | 05/2006 | Development of IRC 482 Cases | Matt Hartman | LBI, SB/SE |
| 4.61.4 | 05/2006 | Information Gathering | Nanette Hamilto | LBI, SB/SE |
| 4.61.5 | 05/2006 | Entity Classification | Nanette Hamilto | LBI, SB/SE |
| 4.61.6 | 05/2006 | Boycotts | Nanette Hamilto | LBI, SB/SE |
| 4.61.7 | 05/2006 | Controlled Foreign Corporations | Nanette Hamilto | LBI, SB/SE |
| 4.61.8 | 05/2013 | ETI (Extraterritorial income), IC-DISCs and FSCs | Kay Dove | LBI, SB/SE |
| 4.61.9 | 05/2006 | Possessing Corporation | Nanette Hamilto | LBI, SB/SE |
| 4.61.10 | 05/2006 | Foreign Tax Credit | Nanette Hamilto | LBI, SB/SE |
| 4.61.11 | 05/2006 | Transfers of Property by and to Foreign Corporations | Matt Hartman | LBI, SB/SE |
| 4.61.12 | 05/2006 | Foreign Investment in Real Property Tax Act | Stuart Mann | LBI, SB/SE |
| 4.61.13 | 09/2010 | Dual Consolidated Losses | Dorian McCloske | LBI, SB/SE |
| 4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | | | | |
| 4.62.1 | 06/2002 | General Information | Tom Stevens | All |
| 4.62.3 | 06/2002 | Requests for Representation Funds and Gifts for Foreign Officials | Janet Baugh | All |

Part 7: Rulings and Agreements

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

| | | | | |
|--|---------|-------------|----------------|-------------------------|
| 7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS | | | | |
| 7.40.1 | 11/2004 | IIR Program | David Lindenba | LBI, SB/SE, Appeals, CC |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

LBI

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

Part 11: Communications and Liaison

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

| | | | | |
|---|---------|--|----------------|-----|
| 11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | | | | |
| 11.51.1 | 06/2008 | TIGTA and GAO Audit Program Process at the LMSB Division | Gramari Rivera | LBI |

Part 25: Special Topics

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

| | | | | |
|--------------------------------|---------|-------------------------------|-------------|---------------|
| 25.21 AFFORDABLE CARE ACT FEES | | | | |
| 25.21.1 | 07/2012 | Branded Prescription Drug Fee | Maria Dolan | OD's, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

NHQ

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-------------------------------|---------|------------------------------------|----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.1 | 03/2006 | IRS Mission and Basic Organization | Jynell Spriggs | All |
| 1.1.2 | 02/1999 | IRS Organizational History | Jynell Spriggs | All |
| 1.1.5 | 10/2008 | Office of the Commissioner | Jynell Spriggs | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

OLS

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

Part 2: Information Technology

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

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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

OPR

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

Part 1: Organization, Finance and Management

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

| | | | | |
|----------------------------------|---------|---|-----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.20 | 07/2012 | Office of Professional Responsibility | Tameka D Youn | All |
| 1.25 PRACTICE BEFORE THE SERVICE | | | | |
| 1.25.1 | 06/2010 | Rules Governing Practice Before the IRS | Robert Johnson | All |
| 1.25.3 | 06/2010 | Case Development and Licensure (CD&L) | Robert E. Johns | OPR |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

PGLD

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-------------------------------|---------|---------------------------------------|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.25 | 01/2007 | Mission Assurance & Security Services | Donna Downing | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | | |
|--|---------|---|-----------------|-----|
| 10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | | | | |
| 10.5.1 | 05/2010 | Policy, Roles and Responsibilities | Terry Veazey | All |
| 10.5.3* | 02/2013 | Identity Protection Program | Janet Isenman | All |
| 10.5.4 | 06/2013 | Incident Management Program | Shirley A. Boga | All |
| 10.5.5 | 08/2013 | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements | Dora Holmes | All |
| 10.5.7 | 11/2010 | Use of Pseudonyms by IRS Employees | Terry Veazey | All |

Part 11: Communications and Liaison

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

| | | | | |
|---|---------|--|------------------|-------|
| 11.3 DISCLOSURE OF OFFICIAL INFORMATION | | | | |
| 11.3.1 | 03/2011 | Introduction to Disclosure | Leonard Smigel | All |
| 11.3.2 | 08/2008 | Disclosure to Persons with a Material Interest | Len Smigelski | All |
| 11.3.3 | 03/2008 | Disclosure to Designees and Practitioners | Jonathan K. Dav | All |
| 11.3.4 | 09/2013 | Congressional Inquiries | Nesbit Parker | All |
| 11.3.5 | 12/2007 | Fees | Frank Weber | All |
| 11.3.6 | 04/2009 | Seals and Certifications | Jonathan K. Dav | All |
| 11.3.7 | 08/2008 | Freedom of Information Reading Room Operations | Franklin P. Web | All |
| 11.3.8 | 04/2011 | Disclosure of Written Determinations | Nathaniel Boyd | All |
| 11.3.9 | 06/2012 | Exempt Organizations | Nathaniel Boyd | TE/GE |
| 11.3.10 | 06/2010 | Employee Plans Information | Nathaniel Boyd | TE/GE |
| 11.3.11 | 06/2009 | Other Information Available to the Public | Len Smigelski | All |
| 11.3.12 | 10/2009 | Designation of Documents | Frank Weber | All |
| 11.3.13 | 08/2013 | Freedom of Information Act | Rhonda M O'reill | All |
| 11.3.14 | 09/2013 | Privacy Act General Provisions | David Silverman | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

PGLD

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|--|----------------------|------------------------|
| 11.3.15 | 09/2013 | Privacy Act Publication and Reporting Requirements | David Silverman | All |
| 11.3.16 | 08/2013 | Privacy Act Notification Programs | David Silverman | All |
| 11.3.17 | 09/2013 | Privacy Act Recordkeeping Restrictions | David Silverman | All |
| 11.3.18 | 09/2013 | Privacy Act Access and Amendment of Records | David Silverman | All |
| 11.3.19 | 09/2013 | Privacy Act Accounting for Disclosure | David Silverman | All |
| 11.3.20 | 09/2013 | Personnel Records | David Silverman | All |
| 11.3.21 | 03/2008 | Investigative Disclosure | Jonathan K. Dav | All |
| 11.3.22 | 04/2009 | Disclosure to Federal Officers and Employees for Tax Administration Purposes | Jonathan K. Dav | All |
| 11.3.23 | 03/2008 | Disclosure to the General Accounting Office (GAO) | Ann Jensen | All |
| 11.3.24 | 07/2008 | Disclosures to Contractors | Nathaniel Boyd | All |
| 11.3.25 | 06/2009 | Disclosure to Foreign Countries Pursuant to Tax Treaties | Nathaniel Boyd | All |
| 11.3.26 | 09/2013 | Wagering Tax Information | Jonathan K. Dav | All |
| 11.3.27 | 04/2009 | Disclosure of Returns and Return Information to Grand Juries | Anne M. Jensen | All |
| 11.3.28 | 08/2009 | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws | Anne M. Jensen | All |
| 11.3.29 | 09/2009 | Disclosure to Federal Agencies for Administration of Nontax Laws | Jonathan K. Dav | All |
| 11.3.30 | 04/2009 | Disclosure to the President | Len Smigelski | All |
| 11.3.31 | 10/2010 | Tax Check Reports on Federal Appointees | Joan Mcclean | All |
| 11.3.32 | 10/2010 | Disclosure to States for Tax Administration Purposes | Jonathan K. Dav | All |
| 11.3.33 | 07/2008 | Other Disclosures to State and Local Governments | Leonard Smigel | All |
| 11.3.34 | 09/2013 | Disclosure for Non-tax Criminal Violations | Anne Jensen | All |
| 11.3.35 | 03/2009 | Requests and Demands for Testimony and Production of Documents | Anne M. Jensen | All |
| 11.3.36 | 08/2008 | Safeguard Review Program | Steven M Matte | All |
| 11.3.37 | 10/2010 | Recordkeeping and Accounting for Disclosures | Jonathan K. Dav | All |
| 11.3.38 | 08/2013 | Roles and Responsibilities of Disclosure Managers | Joan Mcclean | All |
| 11.3.39 | 09/2013 | Computer Matching and Privacy Protection Act | David Silverman | All |
| 11.3.40 | 06/2010 | Disclosures Involving Trust Fund Recovery Penalty Assessments | Nesbit K. Parker | All |

11.4 OFFICE OF GOVERNMENTAL LIAISON

INTERNAL REVENUE MANUAL (IRM)
OWNER INDEX
September 2013
PGLD

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---------------------------------|----------------------|------------------------|
| 11.4.1 | 06/2013 | Governmental Liasion Operations | Albert Adams | All |
| 11.4.2 | 07/2009 | Data Exchange Program | Robert Sterling | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

RAS

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

Part 1: Organization, Finance and Management

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

| | | | | |
|--|---------|--|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.18 | 05/2012 | Research, Analysis and Statistics Division | Edwin Staples | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.1 | 09/2007 | Policies of the Internal Revenue Service | Edwin Staples | All |
| 1.2.10 | 01/2013 | Policy Statements for Organization, Finance and Management Activities | Edwin Staples | All |
| 1.2.11 | 07/2012 | Policy Statements for Information Technology Activities | Edwin Staples | All |
| 1.2.12 | 10/2012 | Policy Statements for Submission Processing Activities | Edwin Staples | All |
| 1.2.13 | 07/2012 | Policy Statements for the Examining Process | Edwin Staples | All |
| 1.2.14 | 10/2012 | Policy Statements for Collecting Process Activities | Edwin Staples | All |
| 1.2.15 | 10/2012 | Policy Statements for Human Resource Management Activities | Edwin Staples | All |
| 1.2.16 | 06/2013 | Policy Statements for the Rulings and Agreements Process | Edwin Staples | All |
| 1.2.17 | 08/2007 | Policy Statements for the Appeals Process | Edwin Staples | All |
| 1.2.18 | 10/2012 | Policy Statements for Criminal Investigation Activities | Edwin Staples | All |
| 1.2.19 | 10/2012 | Policy Statements for Communications, Liaison and Disclosure Activities | Edwin Staples | All |
| 1.2.20 | 11/2012 | Policy Statements for Penalties and Interest Activities | Edwin Staples | All |
| 1.2.21 | 10/2012 | Policy Statements for Customer Account Services Activities | Edwin Staples | All |
| 1.2.22 | 10/2012 | Policy Statements for Taxpayer Education and Assistance Activities | Edwin Staples | All |
| 1.2.23 | 08/2007 | Policy Statements for Chief Counsel Activities | Edwin Staples | All |
| 1.2.25 | 04/2009 | Policy Statements for Security, Privacy and Assurance Activities | Edwin Staples | All |
| 1.2.40 | 12/2012 | Delegations of Authority for Organization, Finance and Management Activities | Edwin Staples | All |
| 1.2.41 | 10/2010 | Delegations of Authority for Information Technology Activities | Edwin Staples | All |
| 1.2.42 | 03/2012 | Delegation of Authorities for Submission Processing Activities | Edwin Staples | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

RAS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 1.2.43 | 02/2013 | Delegations of Authority for the Examining Process | Edwin Staples | All |
| 1.2.44 | 06/2013 | Delegations of Authority for the Collecting Process | Edwin Staples | All |
| 1.2.45 | 10/2010 | Delegations of Authority for Human Resource Management | Edwin Staples | All |
| 1.2.46 | 10/2010 | Delegation of Authorities for the Rulings and Agreements Process | Edwin Staples | All |
| 1.2.47 | 10/2010 | Delegations of Authority for the Appeals Process | Edwin Staples | All |
| 1.2.48 | 02/2013 | Delegation of Authorities for Criminal Investigations Activities | Edwin Staples | All |
| 1.2.49 | 07/2013 | Delegation of Authorities for Communications, Liaison and Disclosure Activities | Edwin Staples | All |
| 1.2.50 | 05/2013 | Delegations of Authority for Taxpayer Advocate Service Activities | Edwin Staples | All |
| 1.2.51 | 05/2013 | Delegation of Authorities for Penalties and Interest Activities | Edwin Staples | All |
| 1.2.52 | 07/2013 | Delegations of Authority for Special Topics Activities | Edwin Staples | All |
| 1.2.53 | 05/2013 | Delegation of Authorities for Chief Counsel Activities | Edwin Staples | All |
| 1.2.54 | 05/2013 | Delegations of Authority for Security, Privacy and Assurance Activities | Edwin Staples | All |
| 1.2.64 | 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 | Christina Sexton | All |
| 1.11.2 | 05/2012 | Internal Revenue Manual (IRM) Process | Sherry Zuckerm | All |
| 1.11.3 | 02/2008 | Policy Statements | Edwin Staples | All |
| 1.11.4 | 10/2008 | Delegation Orders | Edwin Staples | All |
| 1.11.5 | 06/2012 | Publishing Internal Management Documents | Sherry Zuckerm | All |
| 1.11.6 | 08/2012 | Using and Researching the Internal Revenue Manual (IRM) | Michael Jung | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

RAS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|----------------------------------|-------------|--|------------------|-----------------|
| 1.11.9 | 10/2011 | Clearing IMDs | Christina Sexton | All |
| 1.11.10 | 02/2013 | Interim Guidance Process | Iris Lehrich | All |
| 1.13 STATISTICS OF INCOME | | | | |
| 1.13.1 | 04/2005 | Statistical Reporting Overview | Joseph Koshan | RAS, CFO |
| 1.13.2 | 06/2013 | Processing Management | Joseph Koshan | RAS, CFO |
| 1.13.3 | 07/2013 | Document Management | Joseph Koshan | 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 Washing | RAS, CFO |

Part 3: Submission Processing

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

| | | | | |
|---|---------|--|-----------------|-----------|
| 3.34 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 3.34.3 | 03/2010 | Code and 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 |

Part 4: Examining Process

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

| | | | | |
|---|---------|---|-----------------|---------------------|
| 4.22 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 4.22.1 | 10/2008 | NRP Overview | Robert E. Brown | RAS, SB/SE, LBI, WI |
| 4.22.2 | 10/2008 | NRP Case Building | Robert E. Brown | RAS, SB/SE, LBI, WI |
| 4.22.3 | 12/2011 | Classification of NRP Returns | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.4* | 01/2013 | Examination of NRP Cases - Area Office | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.5 | 10/2010 | Campus Compliance Operations Site | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.6 | 01/2013 | Area Office - Examination of Individual Returns | Teresa Howard | RAS, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

RAS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|------------------------|
| 4.22.7 | 02/2007 | Area Office - Examination of S Corporation Returns | Robert E. Brown | RAS, SB/SE |
| 4.22.8 | 11/2011 | NRP EITC Component of the Individual Reporting Compliance Study | Teresa Howard | RAS, SB/SE, WI |
| 4.22.9 | 11/2011 | International Form 1040 NRP Study | Teresa Howard | RAS, SB/SE, LBI |
| 4.22.10 | 10/2012 | Employment Tax Study - NRP Examination Guidelines | Teresa Howard | RAS, SB/SE |
| 4.22.11 | 05/2012 | SB/SE Examination of NRP C Corporation Returns | Teresa Howard | RAS, SB/SE, LBI |
| 4.22.12 | 07/2012 | LB&I Examination of NRP C Corporation Returns. | Teresa Howard | RAS, LBI |
| 4.22.13 | 10/2012 | Fuel Excise Tax Study - NRP Examination Guidelines | Teresa Howard | RAS, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

RPO

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

Part 1: Organization, Finance and Management

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

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

Part 3: Submission Processing

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

| | | | | |
|------------------------------------|---------|---------------------------------|--------------|---------------------|
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.10* | 08/2013 | Authorized IRS e-file Providers | Rachel Erath | RPO, LBI, SB/SE, WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-----------------------------------|---------|---|-----------------|-----------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.16 | 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 | 05/2013 | Filing & Payment Compliance Managers Handbook | Cynthia Scruggs | SB/SE, WI |
| 1.4.22 | 03/2013 | CAWR Manager and Coordinator Guide | Lucille Torres | SB/SE |
| 1.4.23 | 10/2013 | FUTA Manager and Coordinator Guide | Tessa Clark | SB/SE |
| 1.4.40 | 05/2010 | SB/SE Compliance Field Examination Group Manager | Jeff A Mcintyre | SB/SE |
| 1.4.50* | 03/2013 | Collection Group Manager, Territory Manager and Area Director Operational Aid | Kathleen Morton | SB/SE |
| 1.4.51 | 10/2013 | Insolvency | Tiffany Lentz | 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 | 03/2013 | Offer in Compromise Managers(COIC) Program | Darlene J Kosch | 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 | 03/2013 | Planning, Monitoring, and Coordination | Ann Underland | SB/SE |
| 4.1.2 | 05/2013 | Determining Return Need | Ann O. Underla | SB/SE |
| 4.1.3 | 08/2012 | Sources of Returns-Priority Programs-DIF and Ordering | Ann O. Underla | SB/SE |
| 4.1.4 | 09/2013 | Other Programs and Other Source Workload | Ann O. Underla | SB/SE |
| 4.1.5 | 08/2012 | Classification and Case Building | Ann O. Underla | SB/SE |
| 4.1.6 | 10/2006 | Storage of Selected Returns | Ann Underland | SB/SE |
| 4.1.7 | 10/2006 | Assignment of Selected Returns | Ann Underland | SB/SE |
| 4.1.8 | 10/2006 | Special Examination Features and Programs | Ann Underland | SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 4.1.9 | 10/2006 | International Features | Ann Underland | 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 | Janet Hackett | SB/SE, LBI, WI |
| 4.2.2 | 10/2003 | Miscellaneous Examination Procedures | Janet Hackett | 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 | 03/2013 | Examination of Employee Returns | Janet Hackett | 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 | 12/2012 | Closings to Appeals | Pamela Kaufma | ODs, Appeals |
| 4.4.6 | 12/2009 | Conversion of Returns | Pamela Kaufma | 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), Education Savings Accounts and Medical Savings Account Adjustment | Pamela Kaufma | 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 | Pamela Kaufma | 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 | Pamela Kaufma | ODs, Appeals |
| 4.4.22 | 11/2009 | Non-Master File (NMF) Processing | Pamela Kaufma | ODs, Appeals |
| 4.4.23 | 08/2013 | Openings | Pamela Kaufma | ODs, Appeals |
| 4.4.24 | 10/2007 | Payments and Remittances | Pamela Kaufma | ODs, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 4.4.25 | 07/2012 | Quick Assessments | Pamela Kaufma | ODs, Appeals |
| 4.4.26 | 08/2003 | Reopening/Reclosing/Reinputting Records | Pamela Kaufma | ODs, Appeals |
| 4.4.27 | 12/2009 | Reports | Pamela Kaufma | ODs, Appeals |
| 4.4.29 | 05/2011 | Social Security Administration (SSA) Adjustments | Pamela Kaufma | ODs, Appeals |
| 4.4.32 | 12/2010 | AIMS, ERCS, and IDRS Data Processing | 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 | Pamela Kaufma | 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 | 09/2013 | 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 | Nyna F. Cox | SB/SE |
| 4.7.10 | 06/2012 | AIMS/ERCS Staff | Nyna F. Cox | SB/SE |
| 4.7.11 | 10/2010 | System Administrator and Database 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 | 06/2013 | Case Processing | Suzanne Bates | SB/SE |
| 4.8.3 | 03/2013 | 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 | 07/2013 | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|-----------------------------|
| 4.9.2 | 04/2004 | Description and Use of Examination Technical Time - Form 4502 | Catherine Labill | SB/SE |
| 4.10 EXAMINATION OF RETURNS | | | | |
| 4.10.1 | 07/2001 | Overview and Basic Examiner Responsibilities | Janet Hackett | ODs, Appeals |
| 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 | 01/2013 | Examination Operational Automation Database (EOAD) | James E Taylor | ODs, Appeals |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | | |
| 4.11.5 | 11/2004 | Allocation of Income and Deductions - IRC Section 482 | Donald Bouquet | 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 | SB/SE, LMSB |
| 4.11.17 | 11/2004 | Electronically Filed Returns | Paulette Palvide | SB/SE, LMSB |
| 4.11.29 | 09/2010 | Transfer of Returns Open for Examination | Xavier Guerrero | SB/SE, LMSB |
| 4.11.34 | 12/2004 | Innocent Spouse | Cathy R. Demet | SB/SE, LMSB |
| 4.11.51 | 10/2004 | Return Preparer Program | Paulette Palvide | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.52 | 11/2004 | Transferee Liability Cases | Donald Bouquet | SB/SE, LMSB |
| 4.11.55 | 04/2010 | Power of Attorney Rights and Responsibilities | Paulette Palvide | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.57 | 12/2011 | Third Party Contacts | Donald Bouquet | SB/SE, LMSB |
| 4.12 NONFILED RETURNS | | | | |
| 4.12.1 | 10/2010 | Nonfiled Returns | Xavier Guerrero | ODs, Appeals |
| 4.13 AUDIT RECONSIDERATION | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 4.13.1 | 12/2009 | Introduction | Laurie Juliano | SB/SE |
| 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 | Janice Townson | 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 | Ann Underland | SB/SE, LBI, WI |
| 4.17.2 | 02/2010 | Responsibilities | Ann Underland | SB/SE, LBI, WI |
| 4.17.3 | 02/2010 | Requirements | Ann Underland | SB/SE, LBI, WI |
| 4.17.4 | 02/2010 | Procedures | Ann Underland | SB/SE, LBI, WI |
| 4.18 EXAM OFFER-IN-COMPROMISE | | | | |
| 4.18.1 | 01/2011 | Offers in Compromise Received in Exam | Cathy R. Demet | 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. Demet | SB/SE |
| 4.18.4 | 01/2011 | Combination Offers | Cathy R. Demet | 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. Demet | SB/SE |
| 4.19 LIABILITY DETERMINATION | | | | |
| 4.19.4* | 04/2013 | CAWR Reconciliation Balancing | Lucille Torres | SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| IRM Number | Date | Title | Author | Audience |
|--|-------------|--|------------------|----------------------------|
| 4.19.5* | 09/2013 | Certification of State Federal Unemployment Tax Act (FUTA) Credits | Tessa Clark | SB/SE |
| 4.19.6* | 04/2013 | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | Tracey M Girard | SB/SE |
| 4.19.8 | 04/2013 | 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 Hoppe | 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 | 04/2013 | CAWR Control | Lucille Torres | SB/SE |
| 4.19.23 | 09/2012 | FUTA Control | Tessa Clark | SB/SE |
| 4.20 EXAMINATION COLLECTIBILITY | | | | |
| 4.20.1 | 02/2013 | General Collectibility Procedures | Gary Yingst | SB/SE |
| 4.20.2 | 03/2013 | Scope Consideration | Gary Yingst | SB/SE |
| 4.20.3 | 12/2010 | Soliciting Payment | Donald Bouquet | SB/SE |
| 4.20.4 | 02/2013 | Installment Agreements | Gary Yingst | SB/SE |
| 4.21 ELECTRONIC FILING PROGRAM | | | | |
| 4.21.1* | 08/2011 | Monitoring the IRS e-file Program | Paulette Palvide | SB/SE |
| 4.23 EMPLOYMENT TAX | | | | |
| 4.23.1 | 03/2013 | Introduction | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.2 | 06/2013 | Employment Tax Examination Objectives | Laird. C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.23.3 | 07/2013 | 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 | 12/2012 | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|----------------------------|
| 4.23.9 | 04/2011 | Employment Tax Penalty and Fraud Procedures | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.10 | 05/2013 | 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 |
| 4.23.12 | 09/2011 | Delinquent Return Procedures | Laird C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.23.13 | 11/2012 | Employment Tax Refund or Abatement Claims | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.14 | 01/2013 | Statute Control and Extension | Laird Macmillan | SB/SE, TE/GE, LBI, Appeals |
| 4.23.15 | 05/2012 | Technical Advice From the Office of Chief Counsel | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.17 | 09/2013 | Preparer Penalty Procedures for SB/SE Employment Tax | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.18 | 10/2012 | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. | Laird. C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.24 EXCISE TAX | | | | |
| 4.24.1 | 09/2012 | Introduction to Excise Taxes | Chris Steadham | SB/SE |
| 4.24.2 | 08/2012 | Form 637 Excise Tax Registrations | Chris Steadham | SB/SE |
| 4.24.4 | 09/2013 | Excise Fuel Taxes Workload, Policies and Procedures | Chris Steadham | SB/SE |
| 4.24.5 | 10/2012 | Large Business and International (LB&I) Examination Procedures for Excise Employees | Chris Steadham | SB/SE |
| 4.24.6 | 10/2011 | Excise Tax Examiner Responsibilities | Chris Steadham | SB/SE |
| 4.24.7 | 08/2008 | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | Chris Steadham | SB/SE |
| 4.24.8 | 02/2012 | Examination Guidance for Excise Claims for Refund or Abatement | Chris Steadham | SB/SE |
| 4.24.9* | 10/2012 | Excise Tax Penalty Procedures | Chris Steadham | SB/SE |
| 4.24.10 | 10/2011 | Excise Tax Examination Reports, Case Closing, and Appeals Procedures | Chris Steadham | SB/SE |
| 4.24.13 | 08/2013 | Overview of Excise Fuel Compliance Program | Chris Steadham | SB/SE, LBI |
| 4.24.14 | 01/2012 | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements | Chris Steadham | SB/SE |
| 4.24.15* | 06/2013 | Excise Fuel Compliance Inspection, Sampling, and Shipping | Chris Steadham | SB/SE |
| 4.24.16 | 09/2013 | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures | Christopher Ste | SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---------------------------------|--------------------|---|----------------------|------------------------|
| 4.24.17 | 09/2013 | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures | Christopher Ste | SB/SE |
| 4.24.18 | 06/2012 | Excise Operations Support | Christopher Ste | SB/SE |
| 4.25 ESTATE AND GIFT TAX | | | | |
| 4.25.1 | 03/2013 | Estate and Gift Tax Examinations | Lisa M. Piehl | SB/SE |
| 4.25.2* | 09/2009 | Campus Procedures for Estate Tax | Josian Antoine | SB/SE |
| 4.25.10 | 02/2013 | Case Closing Procedures | Meredith Curtis | SB/SE |
| 4.26 BANK SECRECY ACT | | | | |
| 4.26.1 | 04/2011 | Introduction | Rod Lundquist | SB/SE |
| 4.26.2 | 04/2011 | Program Structure | Rod Lundquist | SB/SE |
| 4.26.3 | 03/2013 | Role of WISDM | Rod Lundquist | SB/SE |
| 4.26.4 | 11/2006 | Currency and Banking Retrieval System | Rod Lundquist | SB/SE |
| 4.26.5 | 10/2012 | Bank Secrecy Act History and Law | Rod Lundquist | SB/SE |
| 4.26.6 | 11/2006 | Bank Secrecy Act Examiner Responsibilities | Rod Lundquist | SB/SE |
| 4.26.7 | 06/2012 | Bank Secrecy Act Penalties | Rod Lundquist | SB/SE |
| 4.26.8 | 06/2006 | Bank Secrecy Act Special Procedures | Rod Lundquist | SB/SE |
| 4.26.9 | 06/2006 | Examination Techniques for Bank Secrecy Act Industries | Rod Lundquist | SB/SE |
| 4.26.10 | 07/2012 | Form 8300 History and Law | Rod Lundquist | SB/SE |
| 4.26.11 | 11/2006 | BSA Examiner Responsibilities for Form 8300/6050I Examinations | Rod Lundquist | SB/SE |
| 4.26.12 | 06/2006 | Examination Techniques for Form 8300 Industries | Rod Lundquist | SB/SE |
| 4.26.13 | 06/2006 | Structuring | Rod Lundquist | SB/SE |
| 4.26.14 | 07/2012 | Disclosure | Rod Lundquist | SB/SE |
| 4.26.15 | 01/2013 | General Program | Rod Lundquist | SB/SE |
| 4.26.16 | 07/2008 | Report of Foreign Bank and Financial Accounts (FBAR) | Rod Lundquist | SB/SE |
| 4.26.17 | 05/2008 | Report of Foreign Bank and Financial Accounts (FBAR) Procedures | Rod Lundquist | SB/SE |
| 4.26.18 | 02/2013 | Embedded Quality | Rodney Lundqui | SB/SE |
| 4.27 BANKRUPTCY | | | | |
| 4.27.1 | 08/2009 | Bankruptcy Petitions | Cathy R. Demet | SB/SE |
| 4.27.2 | 08/2009 | Examiner Responsibilities | Cathy R. Demet | SB/SE |
| 4.27.3* | 08/2009 | Review and Processing Procedures | Cathy R. Demet | SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 4.27.4 | 08/2009 | Statute of Limitations Considerations | Cathy R. Demet | SB/SE |
| 4.27.5 | 12/2010 | Miscellaneous Provisions | Cathy R. Demet | SB/SE |
| 4.28 EXAMINATION SPECIALIZATION | | | | |
| 4.28.1 | 03/2008 | Examination Specialization (ES) Program and Procedures | Glenn Deloriea | SB/SE, LBI |
| 4.29 PARTNERSHIP CONTROL SYSTEM (PCS) | | | | |
| 4.29.1 | 09/2008 | Overview of the PCS | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.2 | 09/2008 | Maintaining the PCS Database | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.3 | 09/2008 | PCS Database Elements | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.4 | 09/2008 | PCS Reports | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.5 | 09/2008 | PCS TEFRA/NonTEFRA Notices and Cover Letters | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.31 PASS-THROUGH ENTITY HANDBOOK | | | | |
| 4.31.1 | 06/2013 | Introduction | Steve O'Neill | ODs, Appeals |
| 4.31.2* | 06/2013 | TEFRA Examinations - Field Office Procedures | Steve O'Neill | ODs, Appeals |
| 4.31.3* | 06/2013 | TEFRA Examinations - CTF Procedures | Steve O'Neill | ODs, Appeals |
| 4.31.4* | 02/2010 | Administrative Adjustment Request (AAR) | Steve O'Neill | SB/SE, LBI |
| 4.31.5* | 06/2013 | NonTEFRA Examinations - Field Office Procedures | Steve O'Neill | SB/SE, LBI |
| 4.31.6* | 06/2013 | Non-TEFRA Examinations-CTF Procedures | Steve O'Neill | SB/SE, LBI |
| 4.31.7 | 10/2010 | TEFRA Bankruptcy | Steve O'Neill | SB/SE, WI |
| 4.32 ABUSIVE TRANSACTIONS | | | | |
| 4.32.1 | 07/2012 | Process Guide for Combating Abusive Tax Avoidance Transactions | Karen S Gee | SB/SE |
| 4.32.2 | 06/2012 | The Abusive Transactions (AT) Process | Karen S Gee | SB/SE |
| 4.32.3 | 06/2012 | Coordination and Roles of Cross Functional Units | Karen S. Gee | SB/SE |
| 4.32.4 | 06/2012 | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | Karen S Gee | SB/SE |
| 4.53 SBSE ADMINISTRATIVE PROGRAMS | | | | |
| 4.53.1 | 01/2008 | Revenue Agent Student Career Experience Program (SCEP) for Examination | Mary Jane Way | SB/SE |
| 4.103 COMPLIANCE DATA ENVIRONMENT (CDE) | | | | |
| 4.103.1 | 05/2011 | CDE Application and Use | Teresa M. Hultm | SB/SE, LBI |
| 4.103.2 | 05/2011 | CDE Procedures | Teresa Hultman | SB/SE, LBI |
| 4.103.3 | 05/2011 | CDE Roles and Reports | Teresa Hultman | SB/SE, LBI |
| 4.119 BMF LIABILITY DETERMINATION | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|-------------------|-------------|-------------------------------------|---------------|-----------------|
| 4.119.1* | 08/2013 | BMF Underreporter (BMF AUR) Control | Sherri Price | SB/SE |
| 4.119.4* | 10/2013 | BMF Underreporter (BMF-AUR) Program | Sherri Price | SB/SE |

Part 5: Collecting Process

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

| 5.1 FIELD COLLECTING PROCEDURES | | | | |
|---------------------------------|---------|---|------------------|----------------|
| 5.1.1 | 12/2012 | Miscellaneous Collection Procedures | Michael C. Smit | SB/SE, Appeals |
| 5.1.2* | 06/2013 | Remittances, Form 809 and Designated Payments | Alan Gilds | SB/SE, Appeals |
| 5.1.3* | 02/2012 | Safety, Security and Control | Katheleen L. Mo | SB/SE, Appeals |
| 5.1.4 | 05/2011 | Jeopardy, Termination, Quick and Prompt Assessments | Don C. Hallenbe | SB/SE, Appeals |
| 5.1.5* | 04/2011 | Balancing Civil and Criminal Cases | Delores M. Dillm | SB/SE, Appeals |
| 5.1.7 | 10/2011 | Government Agencies, Federal Employees/Retirees | Peter Borg | SB/SE, Appeals |
| 5.1.8* | 08/2013 | Courtesy Investigations | Cartha Haworth | SB/SE, Appeals |
| 5.1.9 | 06/2013 | Collection Appeal Rights | Tasia Agne | SB/SE, Appeals |
| 5.1.10 | 06/2013 | Taxpayer Contacts | Michael C. Smit | SB/SE, Appeals |
| 5.1.11* | 03/2013 | Delinquent Return Accounts | Maureen Rattie | SB/SE, Appeals |
| 5.1.12* | 09/2012 | Cases Requiring Special Handling | Michael C. Smit | SB/SE, Appeals |
| 5.1.14 | 03/2011 | Field Collection Techniques and Other Assignments | Christine Kalcev | SB/SE, Appeals |
| 5.1.15* | 10/2012 | Abatements, Reconsiderations, and Adjustments | Sandra J. O'she | SB/SE, Appeals |
| 5.1.17 | 06/2011 | Third Party Contacts | Michael Smith | SB/SE, Appeals |
| 5.1.18* | 08/2013 | Locating Taxpayers and their Assets | Michael C. Smit | All |
| 5.1.19 | 05/2013 | Collection Statute Expiration | Maureen Rattie | SB/SE |
| 5.1.20* | 06/2010 | Collection Inventory | Rosalie J. Calho | SB/SE |
| 5.1.21 | 09/2009 | Collecting From Limited Liability Companies | Nancy J Dubicki | SB/SE |
| 5.1.22 | 12/2011 | Disclosure | Lani B. Andrew | SB/SE |
| 5.1.23 | 10/2012 | Taxpayer Representation | Lani Andrew | SB/SE |
| 5.1.24* | 08/2012 | Third-Party Payer Arrangements for Employment Taxes | Andra C. Kullma | SB/SE |
| 5.1.30 | 07/2011 | Resolution-directed Approach to Casework | Michael C. Smit | SB/SE |
| 5.1.31 | 07/2011 | Workload Management | Michael C. Smit | SB/SE |
| 5.2 REPORTS | | | | |
| 5.2.1 | 10/2013 | Collection Time Reporting | Dimetra Mccutc | SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| IRM Number | Date | Title | Author | Audience |
|--|-------------|--|-----------------|-----------------|
| 5.2.4 | 10/2013 | Collection Reports | Cheryl Pearson | SB/SE |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | | |
| 5.3.1 | 08/2013 | ENTITY Case Management System (ENTITY) | Paul Neilson | SB/SE, Appeals |
| 5.4 CASE PROCESSING | | | | |
| 5.4.10 | 10/2007 | GENERAL CASE PROCESSING | Sidna Kay Marri | SB/SE |
| 5.4.11 | 04/2013 | CCP Installment Agreements | Sidna Marriott | SB/SE |
| 5.4.12 | 01/2013 | Field Office Resource Team | Sidna Marriott | SB/SE |
| 5.4.13 | 07/2008 | Clerical Procedures in Centralized Case Process | Sidna Marriott | SB/SE |
| 5.5 DECEDENT ESTATES AND ESTATE TAX | | | | |
| 5.5.1 | 03/2010 | Decedent and Estate Tax Accounts | Cindy Ocmand | SB/SE, Appeals |
| 5.5.2 | 04/2012 | Probate Proceedings | Cindy Ocmand | SB/SE, Appeals |
| 5.5.3 | 03/2010 | Working Decedent Cases | Cindy Ocmand | SB/SE, Appeals |
| 5.5.4 | 12/2011 | Proof of Claim Procedures in Decedent Cases | Cindy Ocmand | SB/SE, Appeals |
| 5.5.5 | 10/2012 | Processing Estate Tax Extensions | Cindy Ocmand | SB/SE, Appeals |
| 5.5.6 | 06/2013 | Collection on Accounts with Special Estate Tax Elections | Cindy Ocmand | SB/SE, Appeals |
| 5.5.7 | 09/2013 | Collecting Estate and Gift Tax Accounts | Cindy Ocmand | SB/SE, Appeals |
| 5.5.8 | 06/2010 | Estate Tax Liens | Cindy Ocmand | SB/SE, Appeals |
| 5.5.9 | 09/2013 | Administrative and Judicial Actions for Estate Taxes | Cindy Ocmand | SB/SE |
| 5.6 COLLATERAL AGREEMENTS | | | | |
| 5.6.1 | 10/2011 | Collateral Agreements and Security Type Collateral | Don C. Hallenbe | SB/SE, Appeals |
| 5.6.2 | 09/2011 | Maintenance | Don C. Hallenbe | SB/SE, Appeals |
| 5.7 TRUST FUND COMPLIANCE | | | | |
| 5.7.1 | 11/2012 | FTD Alerts | Rochelle Folque | SB/SE, Appeals |
| 5.7.2 | 09/2012 | Letter 903 Process | Rochelle Folque | SB/SE, Appeals |
| 5.7.3* | 07/2012 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.4 | 08/2013 | Investigation and Recommendation of TFRP | Jeanne Dunford | SB/SE, Appeals |
| 5.7.5 | 06/2011 | Collectibility Determination | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.6 | 08/2013 | Trust Fund Penalty Assessment Action | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.7 | 08/2013 | Payment Application and Refund Claims | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.8 | 05/2012 | In-Business Repeater or Pyramiding Taxpayers | Thomas Garvey | SB/SE, Appeals |
| 5.7.9 | 02/2013 | Federal Contractors | James Maslank | SB/SE, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 5.7.10 | 03/2013 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case | Jeanne K. Dunf | SB/SE |
| 5.8 OFFER IN COMPROMISE | | | | |
| 5.8.1 | 06/2013 | Overview | Diane Morris | SB/SE, Appeals |
| 5.8.2 | 05/2013 | Centralized Offer in Compromise Initial Processing and Processability | Darlene Kosch- | SB/SE, Appeals |
| 5.8.3 | 05/2013 | Centralized Offer in Compromise Transfers, Perfection, and Case Building | Ilene Nodiff-Rob | SB/SE, Appeals |
| 5.8.4 | 05/2013 | Investigation | Thomas B. Moor | SB/SE, Appeals |
| 5.8.5 | 09/2013 | Financial Analysis | Thomas B. Moor | SB/SE, Appeals |
| 5.8.6 | 10/2010 | Collateral Agreements | Thomas B. Moor | SB/SE, Appeals |
| 5.8.7 | 08/2013 | Return, Terminate, Withdraw and Reject Processing | Thomas B. Moor | SB/SE, Appeals |
| 5.8.8 | 08/2013 | Acceptance Processing | Diane Morris | SB/SE, Appeals |
| 5.8.9 | 04/2011 | Actions on Post-Accepted Offers | Diane Morris | SB/SE, Appeals |
| 5.8.10 | 09/2011 | Special Case Processing | Thomas B. Moor | SB/SE, Appeals |
| 5.8.11 | 09/2008 | Effective Tax Administration | Thomas B. Moor | SB/SE, Appeals |
| 5.8.12 | 06/2011 | Independent Administrative Review | Diane Morris | SB/SE, Appeals |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | | |
| 5.9.1 | 09/2010 | Overview of Bankruptcy | Deborah S. Fow | SB/SE, Appeals |
| 5.9.2 | 09/2010 | The Bankruptcy Code and Collection | Deborah S.fowle | SB/SE, Appeals |
| 5.9.3* | 12/2010 | Debtors' Delinquent Accounts | Deborah S. Fow | SB/SE, Appeals |
| 5.9.4* | 01/2011 | Common Bankruptcy Issues | Deborah S. Fow | SB/SE, Appeals |
| 5.9.5* | 01/2011 | Opening a Bankruptcy Case | Deborah S. Fow | SB/SE, Appeals |
| 5.9.6 | 01/2011 | Processing Chapter 7 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.7* | 08/2013 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases | Tiffany Lentz | SB/SE, Appeals |
| 5.9.8* | 04/2013 | Processing Chapter 11 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.9* | 04/2013 | Processing Chapter 12 Bankruptcy Cases | Deborah Fowler | SB/SE, Appeals |
| 5.9.10 | 06/2013 | Processing Chapter 13 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.11 | 10/2010 | Insolvency Mail Processing | Deborah S. Fow | SB/SE, Appeals |
| 5.9.12 | 05/2008 | Insolvency Automated Processes | Ronn Mars | SB/SE, Appeals |
| 5.9.13* | 09/2013 | Manual Proofs of Claim and Common Claim Issues | Tiffany Lentz | SB/SE, Appeals |
| 5.9.14* | 06/2013 | Automated Proofs of Claim (APOC) | Warren Appleby | SB/SE, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|-------------------------------|--------------------|---|----------------------|------------------------|
| 5.9.15 | 04/2011 | Payments in Bankruptcy | Deborah S. Fow | SB/SE, Appeals |
| 5.9.16 | 02/2011 | Insolvency Case Monitoring | Deborah S. Fow | SB/SE, Appeals |
| 5.9.17* | 06/2010 | Closing A Bankruptcy Case | Deborah Fowler | SB/SE, Appeals |
| 5.9.18 | 05/2008 | Automated Discharge System (ADS) | Ronn Mars | SB/SE, Appeals |
| 5.9.19 | 11/2011 | Insolvency Disclosure and Telephone Procedures | Marilyn S. Ames | SB/SE, Appeals |
| 5.9.20 | 10/2010 | Non-Bankruptcy Insolvencies | Deborah S. Fow | SB/SE, Appeals |
| 5.9.21 | 06/2013 | Electronic Proofs of Claim (EPOC) | Warren Appleby | SB/SE |
| 5.10 SEIZURE AND SALE | | | | |
| 5.10.1 | 07/2009 | Pre-Seizure Considerations | Karen Douglas | SB/SE, Appeals |
| 5.10.2 | 04/2013 | Securing Approval for Seizure Actions and Post-Approval Actions | Matthew Robert | SB/SE, Appeals |
| 5.10.3 | 04/2013 | Conducting the Seizure | Matthew Robert | SB/SE, Appeals |
| 5.10.4 | 06/2013 | Actions Prior to Sale | Matthew Robert | SB/SE, Appeals |
| 5.10.5 | 07/2009 | Sale Procedures | Duane Thomas | SB/SE, Appeals |
| 5.10.6 | 08/2013 | Post Sale Actions and Responsibilities of Advisory | Alan Gilds | SB/SE, Appeals |
| 5.10.7 | 11/2010 | Acquired Property and Property Redeemed by the United States | Rocco A. Steco | SB/SE, Appeals |
| 5.10.8 | 09/2011 | Judicial Sales | Alan Gilds | SB/SE, Appeals |
| 5.10.9 | 10/2010 | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines | Duane Thomas | SB/SE |
| 5.11 NOTICE OF LEVY | | | | |
| 5.11.1 | 02/2012 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions | James Maslank | SB/SE, Appeals |
| 5.11.2 | 08/2010 | Serving Levies, Releasing Levies and Returning Property | Alan Gilds | SB/SE, Appeals |
| 5.11.3 | 04/2013 | Jeopardy Levy without a Jeopardy Assessment | James Maslank | SB/SE, Appeals |
| 5.11.4 | 09/2010 | Bank Levies | Alan Gilds | SB/SE, Appeals |
| 5.11.5 | 09/2010 | Levy on Wages, Salary, and Other Income | Alan Gilds | SB/SE, Appeals |
| 5.11.6 | 12/2011 | Notice of Levy in Special Cases | James Maslank | SB/SE, Appeals |
| 5.11.7* | 08/2012 | Automated Levy Programs | Shannon Precht | SB/SE, WI, Appeals |
| 5.12 FEDERAL TAX LIENS | | | | |
| 5.12.1 | 10/2013 | Lien Program Overview | Christine Kalcev | SB/SE, Appeals |
| 5.12.2 | 10/2013 | Notice of Lien Determinations | Christine Kalcev | SB/SE, Appeals |
| 5.12.3* | 10/2013 | Certificates Relating to Liens and Claims for Damages Under IRC oŦ 7432 | Kyle Romick | SB/SE, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 5.12.4 | 06/2010 | Judicial/Nonjudicial Foreclosures | Christine Kalcev | SB/SE, Appeals |
| 5.12.5* | 06/2010 | Redemptions | Christine Kalcev | SB/SE, Appeals |
| 5.12.6 | 10/2013 | Procedures for Lien Processing | Kyle Romick | SB/SE, Appeals |
| 5.12.8 | 10/2013 | Notice of Lien Refiling | Christine Kalcev | SB/SE |
| 5.12.9 | 10/2013 | Notice of Lien Withdrawal | Christine Kalcev | SB/SE |
| 5.12.10 | 10/2013 | Lien Certificates | Christine Kalcev | SB/SE |
| 5.12.11 | 10/2013 | Lien Special Topics | Christine Kalcev | SB/SE |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |
| 5.13.1 | 07/2011 | Embedded Quality Administrative Guidelines | Matthew Robert | SB/SE, Appeals |
| 5.13.2 | 05/2010 | Embedded Quality Attribute Definitions | Matthew Robert | SB/SE, Appeals |
| 5.13.4 | 08/2009 | Offer in Compromise/Embedded Quality Attribute Definitions | Thomas B. Moor | SB/SE, Appeals |
| 5.13.6 | 10/2009 | Field Insolvency/Embedded Quality Attribute Definitions | Jeanne Foxx | SB/SE |
| 5.13.7 | 08/2010 | Advisory Embedded Quality Attribute Definitions | Don C. Hallenbe | SB/SE |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.1* | 03/2011 | Securing Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.2* | 03/2011 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | Ann Marie Bush | SB/SE, Appeals |
| 5.14.3 | 06/2009 | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection | Harry C. Clemso | SB/SE, Appeals |
| 5.14.4* | 03/2011 | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities | Ann Marie Bush | SB/SE, Appeals |
| 5.14.5* | 03/2011 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.7* | 03/2011 | BMF Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.9 | 03/2011 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals | Ann Marie Budh | SB/SE, Appeals |
| 5.14.10 | 03/2011 | Payroll Deduction Agreements and Direct Debit Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.11 | 03/2011 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.15 FINANCIAL ANALYSIS | | | | |
| 5.15.1 | 10/2012 | Financial Analysis Handbook | Lynn Greer | SB/SE, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| IRM Number | Date | Title | Author | Audience |
|--|-------------|---|------------------|--------------------|
| 5.16 CURRENTLY NOT COLLECTIBLE | | | | |
| 5.16.1* | 05/2012 | Currently Not Collectible | Sandra J O'she | SB/SE, Appeals |
| 5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | | | | |
| 5.17.1 | 04/2010 | General Information | Delores Dillman | SB/SE, Appeals |
| 5.17.2 | 03/2012 | Federal Tax Liens | Christine Kalcev | SB/SE, Appeals |
| 5.17.3 | 01/2011 | Levy and Sale | Delores Dillman | SB/SE, Appeals |
| 5.17.4 | 12/2010 | Suits by the United States | Christine Kalcev | SB/SE, Appeals |
| 5.17.5 | 08/2010 | Suits Against the United States | Christine Kalcev | SB/SE, Appeals |
| 5.17.6 | 10/2010 | Summonses | Delores Dillman | SB/SE, Appeals |
| 5.17.7 | 07/2012 | Liability of Third Parties for Unpaid Employment Taxes | Jeanne K. Dunf | SB/SE, Appeals |
| 5.17.8 | 08/2010 | General Provisions of Bankruptcy | Delores Dillman | SB/SE, Appeals |
| 5.17.9 | 08/2010 | Chapter 7 Bankruptcy (Liquidation) | Delores Dillman | SB/SE, Appeals |
| 5.17.10 | 08/2010 | Chapter 11 Bankruptcy (Reorganization) | Delores Dillman | SB/SE, Appeals |
| 5.17.11 | 10/2010 | Chapter 13 Bankruptcy (Individuals with Regular Income) | Delores Dillman | SB/SE, Appeals |
| 5.17.12 | 04/2010 | Investigations and Reports | Christine Kalcev | SB/SE, Appeals |
| 5.17.13 | 07/2012 | Insolvency and Decedents' Estates | Cindy Ocmand | SB/SE, Appeals |
| 5.17.14 | 01/2012 | Fraudulent Transfers and Transferee and Other Third Party Liability | Delores Dillman | SB/SE, Appeals |
| 5.17.15 | 12/2009 | Termination and Jeopardy Assessments and Jeopardy Collection | Delores Dillman | SB/SE, Appeals |
| 5.18 LIABILITY DETERMINATION | | | | |
| 5.18.1* | 06/2013 | Automated Substitute for Return (ASFR) Program | Karen E. Johnso | SB/SE, Appeals, WI |
| 5.18.2* | 06/2013 | Business Returns IRC 6020(b) Processing | Dominick Cricen | SB/SE, Appeals |
| 5.19 LIABILITY COLLECTION | | | | |
| 5.19.1* | 10/2013 | Balance Due | Sally Krebs | SB/SE, Appeals, WI |
| 5.19.2* | 09/2012 | Return Delinquency | Jan P Millard | SB/SE, Appeals, WI |
| 5.19.3* | 11/2009 | Backup Withholding Program | Sheldon Bender | SB/SE, Appeals |
| 5.19.4* | 01/2012 | Enforcement Action | Suzanne M Wolf | SB/SE, Appeals |
| 5.19.5* | 07/2012 | ACS Inventory | Pearl Webster | SB/SE, Appeals |
| 5.19.6* | 10/2012 | ACS Support | Mary C. Garcia | SB/SE, Appeals |
| 5.19.7 | 09/2010 | Campus Collection Programs | Lisa Olivent | SB/SE, Appeals |
| 5.19.8 | 08/2010 | Collection Appeal Rights | Gerald Younger | SB/SE, Appeals |
| 5.19.9* | 10/2010 | Automated Levy Programs | Kristi Darby | SB/SE, Appeals, WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| IRM Number | Date | Title | Author | Audience |
|---|-------------|--|------------------|------------------------|
| 5.19.11* | 05/2012 | Withholding Compliance Program | Dominick Cricen | WI, SB/SE, LBI, TE/GE |
| 5.19.12 | 01/2010 | Centralized Case Processing - Liens | Geneva L. Bagn | SB/SE |
| 5.19.14* | 11/2011 | Trust Fund Recovery Penalty (TFRP) | Anita Glover | SB/SE |
| 5.19.15 | 03/2010 | Federal Agency Delinquency (FAD) | Eileen Malin | SB/SE |
| 5.19.16* | 10/2011 | Compliance Services Collection Operations (CSCO) Clerical Procedures | Jan Millard | WI, SB/SE |
| 5.19.18* | 07/2013 | Federal Employee/ Retiree Delinquency Initiative (FERDI) | Emilie Frazier | SB/SE |
| 5.19.19 | 04/2012 | Campus Compliance International Case Processing (CCICP) | Gary A. Vinluan | SB/SE |
| 5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | | | | |
| 5.20.1 | 06/2013 | Abusive Tax Avoidance Transactions Program | Patricia.a.medin | SB/SE, Appeals, CI, CC |
| 5.20.2 | 10/2012 | Abusive Tax Avoidance Transactions Time Reporting | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.3 | 07/2010 | Third Party Contacts | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.4 | 09/2010 | Summons Procedures | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.6 | 07/2010 | Whipsaw Assessments | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.7 | 07/2010 | Monitoring of IRC 7407 and 7408 Injunctions | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.8 | 07/2010 | Promoter/Preparer Investigations | Joanne Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.10 | 08/2010 | Frivolous Submissions Subject to a oQY 6702 Penalty | Joann Zidanac | SB/SE |
| 5.20.11 | 08/2011 | Examination Reconsiderations and Referrals | Joann Zidanac | SB/SE |
| 5.20.12 | 04/2013 | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|-------------|----------------------------|---------------|-----------------|
| 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 7: Rulings and Agreements

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

| | | | | |
|--|---------|-------------------------------|----------------|-------|
| 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | | | | |
| 7.50.1* | 10/2013 | Form SS-8 Processing Handbook | Dale L Goodwin | 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 | 04/2013 | SB/SE CSO Communications | Cindy Geoffroy | SB/SE |
| 11.53.3 | 07/2013 | CSO Support and Disaster Assistance | Cindy Geoffroy | SB/SE |
| 11.53.5 | 06/2013 | Stakeholder Liaison (SL) Activities | Cindy Geoffroy | SB/SE |

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* | 07/2013 | 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. Mo | 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 | Margaret Thor | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.6 | 09/2013 | Preparer, Promoter, Material Advisor Penalties | Margaret Thor | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|----------------------|-------------|--|------------------|--------------------------------|
| 20.1.9 | 03/2013 | International Penalties | Kent H. Rinehart | LMSB, SBSE, WI, Appeals |
| 20.1.10* | 02/2013 | Miscellaneous Penalties | Dawn Davis | 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 | Abatement and Suspension of Interest | Mara Afuvai Isu | SB/SE |
| 20.2.8 | 12/2009 | Restrict Interest | Marie Bardin | SB/SE |
| 20.2.9 | 08/2013 | Interest on Carryback of Net Operating Loss | Clay Coleman | SB/SE |
| 20.2.10 | 03/2013 | Interest on Estate Tax, Foreign Tax and Excise Tax | Marie Bardin | SB/SE |
| 20.2.11* | 04/2013 | Miscellaneous Interest Provisions | Oneida Stephen | SB/SE |
| 20.2.12 | 08/2010 | Employment Taxes | Marie Bardin | 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 |
|---------|---------|-----------------------------|-----------------|-------|

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 | 07/2013 | Recognizing and Developing Fraud | Joe Rosa | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| IRM Number | Date | Title | Author | Audience |
|--------------------------------------|-------------|---|------------------|-------------------|
| 25.1.5 | 02/2013 | Grand Jury Investigations | Joe Rosa | 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* | 07/2013 | Field Collection | 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 | 11/2012 | LB&I Fraud Referral Procedures | Joe Rosa | LBI, CI |
| 25.1.11 | 05/2013 | 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, CI |
| 25.1.14 | 06/2013 | Campus Examination Fraud Procedures | Joe Rosa | SB/SE, WI, CI |
| 25.3 LITIGATION AND JUDGMENTS | | | | |
| 25.3.1 | 08/2013 | General Guidelines | Christine Kalcev | OD's, CI, Appeals |
| 25.3.2* | 12/2010 | Suits by the United States | Christine Kalcev | OD's, CI, Appeals |
| 25.3.3 | 12/2010 | Suits Against the United States and Claims for Damages under IRC 7433 | Christine Kalcev | OD's, CI, Appeals |
| 25.3.4 | 07/2010 | Suits Against IRS Employees | Christine Kalcev | OD's, CI, Appeals |
| 25.3.5 | 03/2012 | Judgment Follow-up | Christine Kalcev | OD's, CI, Appeals |
| 25.3.6 | 09/2013 | Open Litigation Control, Monitoring, Closing action | Christine Kalcev | SB/SE |
| 25.3.7 | 12/2011 | Reconciling Non-Insolvency LAMS Reports | Christine Kalcev | SB/SE |
| 25.4 EMPLOYEE PROTECTION | | | | |
| 25.4.1 | 07/2008 | Potentially Dangerous Taxpayer | Joanne Evangel | All |
| 25.4.2 | 07/2008 | "Caution Upon Contact" Taxpayer | Joanne Evangel | 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 | 07/2013 | Procedures | Cartha A. Hawor | 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 | 02/2013 | Summonses on Third-Party Witnesses | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.7 | 11/2011 | Special Procedures for John Doe Summonses | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.8 | 06/2011 | Use of Summons Special Applications | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.9 | 08/2010 | Fees and Costs for Summoned Witnesses | Cartha A.hawort | OD's, CI, Appeals |
| 25.5.10 | 01/2012 | Enforcement of Summons | Cartha A. Hawor | OD's, CI, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

SB/SE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|--------------------------------|
| 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 | Julie Knight | 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 | Dawn Amrhein | 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 |
| 25.18.5 | 03/2011 | Injured Spouse | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TAS

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

Part 1: Organization, Finance and Management

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

| | | | | |
|--|---------|--|--------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.8 | 06/2005 | National Taxpayer Advocate | Cedric Jeans | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.8 | 10/2002 | Guidance for Taxpayer Advocate Service (TAS) | Cedric Jeans | TAS |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.13 | 08/2013 | Taxpayer Advocate Service (TAS) Internal Management Document Program | Cedric Jeans | TAS |

Part 13: Taxpayer Advocate Service

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

| | | | | |
|--|---------|---|--------------|-----|
| 13.1 TAXPAYER ADVOCATE CASE PROCEDURES | | | | |
| 13.1.1 | 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 | 06/2013 | 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 | Executive Correspondence 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 | 08/2013 | TAS Case Transfer Process | Cedric Jeans | All |
| 13.1.18 | 02/2012 | Processing TAS Cases | Cedric Jeans | TAS |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TAS

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 13.1.19 | 04/2013 | TAS Operations Assistance Request (OAR) Process | Cedric Jeans | TAS |
| 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 | 02/2013 | 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 |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

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

Part 1: Organization, Finance and Management

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

| | | | | |
|---|---------|---|---------------|-------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.23 | 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* | 10/2012 | Exempt Organization Returns | Kathi Palmer | TE/GE, SB/SE |
| 3.11.20* | 11/2012 | Exempt Organization and Employee Plan Applications for Extension of Time to File | Lina Laforet | TE/GE |
| 3.11.22* | 10/2012 | Employee Plan Excise Tax Return | Lina Laforet | TE/GE, SB/SE |
| 3.11.26* | 10/2012 | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns | Marsha A. Whit | TE/GE |
| 3.11.27* | 11/2012 | EPMF Document Processing Form 5500-EZ | Lina Laforet | TEGE |
| 3.12 ERROR RESOLUTION | | | | |
| 3.12.12* | 10/2012 | Exempt Organization Returns | David Thomas | TE/GE |
| 3.12.22* | 11/2012 | Employee Plan Excise Tax Returns | Lina Laforet | TE/GE |
| 3.12.26* | 10/2012 | Tax Exempt Bond Error Resolution Procedures | Marsha A. Whit | TE/GE |
| 3.12.166 | 06/2013 | EPMF Unpostables | Brooke Williams | TE/GE |
| 3.12.278* | 10/2012 | Exempt Organization Unpostable Resolution | Maureen Willia | TE/GE |
| 3.13 CAMPUS DOCUMENT SERVICES | | | | |
| 3.13.12 | 11/2012 | Exempt Organization Account Numbers | Kathi Palmer | TE/GE, SB/SE |
| 3.13.36 | 06/2013 | EPMF Account Numbers | Brooke Williams | TE/GE, SB/SE |
| 3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING | | | | |
| 3.20.12* | 11/2012 | Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing | Lina Laforet | TE/GE |
| 3.20.13* | 11/2012 | Exempt Organization Photocopy Procedures | Connie Peek | TE/GE |
| 3.24 ISRP SYSTEM | | | | |
| 3.24.12* | 11/2012 | Exempt Organization Returns | Kathi Palmer | WI, TE/GE |
| 3.24.20 | 11/2012 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | Lina Laforet | TE/GE |
| 3.24.22* | 11/2012 | Employee Plan Returns | Lina Laforet | TE/GE, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|------------------------------|--------------------|---|----------------------|------------------------|
| 3.24.26* | 10/2012 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | Marsha A. Whit | TE/GE |
| 3.24.27* | 11/2012 | EPMF Return Processing Form 5500-EZ | Lina Laforet | TEGE |
| 3.45 TE/GE PROCESSING | | | | |
| 3.45.1* | 10/2012 | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | Maureen J. Willi | TE/GE |

Part 4: Examining Process

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

| | | | | |
|---|---------|--|------------------|----------------|
| 4.5 TE/GE AIMS MANUAL | | | | |
| 4.5.1 | 09/2013 | TE/GE AIMS Processing | Vicky Woo | 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 | | | | |
| 4.70.2 | 10/2002 | TEGE Communications with Appeals | Augusta Simpso | TE/GE, Appeals |
| 4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS | | | | |
| 4.71.1 | 08/2012 | Overview of Form 5500 Examination Procedures | Michael E. Talle | TE/GE |
| 4.71.2 | 07/2013 | Overview of IDRS | Michael E. Talle | TE/GE |
| 4.71.3 | 09/2012 | Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements | Michael E. Talle | TE/GE |
| 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 | 07/2013 | Survey Returns | Michael E. Talle | TE/GE |
| 4.71.8 | 10/2012 | EP Claims | Michael E. Talle | TE/GE |
| 4.71.9 | 05/2013 | Statute Control Procedures | Michael E. Talle | TE/GE |
| 4.71.10 | 04/2012 | Form 990-T Processing | Michael E. Talle | TE/GE |
| 4.71.11 | 07/2013 | Office/Correspondence Examination Program (OCEP) | Michael E. Talle | TE/GE |
| 4.71.12 | 05/2013 | Case File Assembly Guidelines | Michael E. Talle | TE/GE |
| 4.71.13 | 09/2012 | Technical Assistance and Technical Advice Requests | Michael E. Talle | TE/GE |
| 4.71.14 | 07/2013 | EP Mandatory Review | Michael E. Talle | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 4.71.15 | 06/2012 | EP Special Review | Michael E. Talle | TE/GE |
| 4.71.16 | 07/2013 | 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 | 07/2013 | Employee Plans Large Case Examination Support Procedures | Mike Talley | TE/GE |
| 4.71.24 | 05/2013 | Whistle Blower Claims | Michael E. Talle | TE/GE |
| 4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES | | | | |
| 4.72.1 | 07/2013 | Overview of Employee Plans Technical Guidelines | Joyce Robinson | 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 | 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 | Eric Slack | TE/GE, Appeals |
| 4.72.19 | 06/2012 | IRC 457 Examination Guidelines | Daniel S. Gardn | TE/GE |
| 4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | | | | |
| 4.75.4 | 07/2012 | Planning, Classifying, and Selecting Returns and Processing Claims | Ray G. Cano | TE/GE |
| 4.75.5 | 08/2013 | Information Items | Thomas W. Gra | TE/GE |
| 4.75.6 | 04/2003 | Exempt Organizations Returns Inventory and Classification System | Augusta Simpso | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 4.75.7 | 05/2010 | EO Case Assignment Guide | Thomas Gray | TE/GE |
| 4.75.10* | 05/2004 | EO Pre-Examination Guidelines and Procedures | Thomas Gray | TE/GE |
| 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 | 02/2013 | Case Closing Procedures | Ray G. Cano | TE/GE |
| 4.75.17 | 07/2010 | EO Examinations Review Responsibilities and Procedures | Devi Phears | TE/GE |
| 4.75.20 | 07/2003 | Final Case Processing | Augusta Simpso | TE/GE |
| 4.75.21 | 05/2012 | EO Special Examination Procedures | Ray G. Cano | TE/GE |
| 4.75.22* | 11/2012 | EO Delinquent, Amended and Substitute for Return Procedures | Ray G. Cano | TE/GE |
| 4.75.24 | 02/2013 | Organizations Covered by a Group Ruling | Thomas W. Gra | TE/GE, Appeals |
| 4.75.25 | 02/2013 | Exempt Organizations Examinations Closing Agreements | Thomas W. Gra | TE/GE |
| 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 | 07/2013 | Discrepancy Adjustments | Thomas Gray | 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 |
| 4.75.31* | 02/2012 | Conversion of Returns Upon Revocation of Exempt Status | Ray Cano | TE/GE |
| 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 |
| 4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | | | | |
| 4.76.1 | 04/2003 | Single Parent Title Holding Corporations IRC 501(c)(2) | Augusta Simpso | TE/GE |
| 4.76.2 | 05/2003 | Special Features of IRC 501(c)(3) Organizations | Augusta Simpso | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|---|----------------------|------------------------|
| 4.76.3 | 06/2010 | Public Charities | Augusta Simpso | TE/GE |
| 4.76.4 | 05/2013 | Private Foundation Examination Guidelines | Thomas W. Gra | TE/GE |
| 4.76.5 | 04/2003 | Non-Exempt Charitable and Split Interest Trust | Augusta Simpso | TE/GE |
| 4.76.6 | 04/2003 | Religious Organizations | Augusta Simpso | TE/GE |
| 4.76.7 | 08/2010 | Church Tax Inquiries and Examinations - IRC oŲ 7611 | Lisa Schultz | TE/GE |
| 4.76.8 | 07/2003 | Private and Charter Schools | Augusta Simpso | TE/GE |
| 4.76.9 | 04/2003 | Public Interest Law Firms | Augusta Simpso | TE/GE |
| 4.76.11 | 10/2010 | Educational Organizations Other Than Schools | Augusta Simpso | TE/GE |
| 4.76.12 | 04/2003 | All Other 501(c)(3) Organizations | Augusta Simpso | TE/GE |
| 4.76.13 | 03/2003 | Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4) | Augusta Simpso | TE/GE |
| 4.76.14 | 09/2010 | Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5) | Ola Buraimo | TE/GE |
| 4.76.15 | 03/2003 | Business Leagues IRC 501(c)(6) | Debra K Forrest | TE/GE |
| 4.76.16 | 04/2003 | Social and Recreational Clubs - IRC 501(c)(7) | Deborah Irwin | TE/GE |
| 4.76.17 | 03/2003 | Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10) | Augusta Simpso | TE/GE |
| 4.76.18 | 11/2002 | Voluntary Employees' Beneficiary Associations IRC 501(c)(9) | Matthew Giulian | TE/GE |
| 4.76.19 | 01/2003 | Teachers' Retirement Fund Associations IRC 501(c)(11) | Augusta Simpso | TE/GE |
| 4.76.20 | 12/2006 | Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | Donna E. Moore | TE/GE |
| 4.76.21 | 08/2006 | Cemetery Companies - IRC 501(c)(13) | Augusta Simpso | TE/GE |
| 4.76.22 | 04/2003 | Credit Unions / IRC 501(C)(14) | Augusta Simpso | TE/GE |
| 4.76.23 | 04/2011 | Small Insurance Companies or Associations, IRC 501(c)(15) | Marc Boumann | TE/GE |
| 4.76.24 | 01/2003 | Corporations Organized to Finance Crop Operations IRC 501(c)(16) | Augusta Simpso | TE/GE |
| 4.76.25 | 01/2003 | Supplemental Unemployment Benefit Trusts IRC 501(c)(17) | Augusta Simpso | TE/GE |
| 4.76.26 | 01/2011 | Veterans' Organizations | Thomas Gray | TE/GE |
| 4.76.27 | 05/2010 | Black Lung Benefit Trusts (oŲ 501(c)(21)) | Thomas Gray | TE/GE |
| 4.76.28 | 05/2010 | Multiple Parent Title Holding Companies | Thomas Gray | TE/GE |
| 4.76.29 | 06/2010 | Apostolic Associations - IRC 501(d) | Thomas Gray | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|------------------------|
| 4.76.30 | 06/2010 | EO Examination Guidelines for IRC section 527 Political Organizations. | Thomas Gray | TE/GE |
| 4.76.31 | 08/2008 | Health Maintenance Organizations | Justin Lowe | TE/GE |
| 4.76.50 | 09/2010 | Examinations of Organizations Conducting Gaming Activities | Augusta Simpso | TE/GE |
| 4.76.51 | 03/2010 | Fund-raising Activities | Thomas Gray | TE/GE |
| 4.81 TAX EXEMPT BONDS (TEB) | | | | |
| 4.81.1 | 10/2012 | TEB Program | Janae R. Lemle | TE/GE |
| 4.81.2 | 10/2012 | Examination Selection | Janae R. Lemle | TE/GE |
| 4.81.3 | 04/2012 | Questionnaire Compliance Check Projects | Janae R. Lemle | TE/GE |
| 4.81.5 | 11/2009 | Tax Exempt Bonds Exam Process | Janae R. Lemle | TE/GE |
| 4.81.6 | 08/2011 | Closing Agreements | Janae R. Lemle | TE/GE |
| 4.81.7 | 11/2008 | Tax Exempt Bonds Bondholder Referrals | Janae R. Lemle | TE/GE |
| 4.81.10 | 09/2012 | Quality Review | Janae R. Lemle | TE/GE |
| 4.81.11 | 09/2012 | Referral Program | Janae R. Lemle | TE/GE |
| 4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES | | | | |
| 4.82.1 | 01/2003 | Examining Qualified Small Issue Bonds | Janae R. Lemle | TE/GE |
| 4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE | | | | |
| 4.86.1 | 07/2008 | Indian Tribal Governments Administration | Lori Sperle | TE/GE |
| 4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | | | | |
| 4.87.1 | 12/2009 | Inventory Management | Lori Sperle | TE/GE |
| 4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | | | | |
| 4.88.1 | 01/2010 | Examination Issues Pertaining to ITG Cases | Lori Sperle | TE/GE |
| 4.89 COMPLIANCE AND PROGRAM MANAGEMENT (CPM) | | | | |
| 4.89.1 | 02/2008 | Compliance and Program Management (CPM) Responsibilities | Lori Sperle | TE/GE |
| 4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | | | | |
| 4.90.1 | 05/2013 | FSLG Mission and Policy | Stewart Rouleau | TE/GE |
| 4.90.2 | 05/2013 | Customer Assistance | Stewart Rouleau | TE/GE |
| 4.90.3 | 02/2013 | Compliance Checks | Stewart Rouleau | TE/GE |
| 4.90.4 | 02/2008 | Penalties | Stewart Rouleau | TE/GE |
| 4.90.5 | 05/2010 | Case Selection Procedures | Stewart Rouleau | TE/GE |
| 4.90.6 | 08/2013 | Referrals | Stewart Rouleau | TE/GE |
| 4.90.7 | 05/2013 | Claims | Stewart Rouleau | TE/GE |
| 4.90.8 | 03/2011 | Examination Quality Measurement Standards | Stewart Rouleau | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--------------------------|--------------------|--|----------------------|------------------------|
| 4.90.9 | 10/2010 | Workpapers and Report Writing | Stewart Rouleau | TE/GE |
| 4.90.10 | 10/2010 | Statute Control Procedures | Stewart Rouleau | TE/GE |
| 4.90.11 | 04/2010 | Technical Review | Stewart Rouleau | TE/GE |
| 4.90.12 | 05/2013 | Case Closing and Special Handling Procedures | Stewart Rouleau | TE/GE |
| 4.90.13 | 05/2006 | FSLG Large Case Examination Program | Stewart Rouleau | TE/GE |
| 4.90.14 | 03/2013 | Counsel Contact and Technical Guidance | Stewart Rouleau | TE/GE |
| 4.90.15 | 06/2013 | FSLG Fraud Procedures | Stewart Rouleau | TE/GE |

Part 7: Rulings and Agreements

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

| | | | | |
|---|---------|--|-----------------|-------|
| 7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | | | | |
| 7.1.1 | 07/2010 | Employee Plans | Denise Brown | TE/GE |
| 7.1.2 | 12/2002 | EO Administrative Procedures (Introduction) | Darla Trilli | TE/GE |
| 7.1.4 | 12/2002 | Exempt Organizations Technical Advice Procedures | Theodore Lieber | TE/GE |
| 7.1.5 | 07/2013 | Employee Plans Technical Advice Procedures | Yaguo Zhang | TE/GE |
| 7.2 TE/GE CLOSING AGREEMENTS | | | | |
| 7.2.1 | 04/2002 | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements | Marianne G. Da | TE/GE |
| 7.2.2 | 03/2002 | Employee Plans Compliance Resolution System (EPCRS) | Marianne G. Da | TE/GE |
| 7.2.3 | 08/2011 | Tax Exempt Bonds Voluntary Closing Agreement Program | Janae R. Lemle | TE/GE |
| 7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | | | | |
| 7.11.1 | 09/2008 | Employee Plans Determination Letter Program | Cameron Kalch | TE/GE |
| 7.11.2 | 04/2013 | EP Case Assignment Guide | Cameron R. Kal | TE/GE |
| 7.11.3 | 07/2012 | Tax Exempt Quality Measurement System (TEQMS) | Cameron R. Kal | TE/GE |
| 7.11.4 | 07/2013 | IRS Section 401(a) Pre-Approved Plans Program | Cameron R. Kal | TE/GE |
| 7.11.5 | 07/2013 | Proper Use of Determination Letter Caveats | Cameron R. Kal | TE/GE |
| 7.11.6 | 09/2012 | Multiemployer Plans | Cameron R. Kal | TE/GE |
| 7.11.7 | 07/2013 | Multiple Employer Plans | Cameron R. Kal | TE/GE |
| 7.11.8 | 01/2012 | EP Determinations Closing Agreement Program | Carmeron R. Ka | TE/GE |
| 7.12 EMPLOYEE PLANS GUIDELINES | | | | |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| IRM Number | Date | Title | Author | Audience |
|---|-------------|--|----------------|-----------------|
| 7.12.1 | 07/2013 | Plan Terminations | Cameron Kalch | TE/GE |
| 7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.13.1 | 06/2013 | Determination Letter Applications | Cameron Kalch | TE/GE |
| 7.13.5 | 08/2012 | Letter Generation | Cameron Kalch | TE/GE |
| 7.13.6 | 06/2013 | Inventory Control Subsystems | Cameron Kalch | TE/GE |
| 7.13.7 | 06/2013 | Moving Cases through the EDS Inventory Control Subsystem | Cameron Kalch | TE/GE |
| 7.13.8 | 07/2013 | EDS Unpostables | Cameron Kalch | TE/GE |
| 7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | | | | |
| 7.14.1 | 07/2012 | Introduction | Cameron Kalch | TE/GE |
| 7.14.2 | 08/2012 | Data Entry | Cameron Kalch | TE/GE |
| 7.14.4 | 06/2012 | Letter Generation | Cameron Kalch | TE/GE |
| 7.14.5 | 08/2012 | Inventory Control System (ICS) | Cameron Kalch | TE/GE |
| 7.14.6 | 08/2012 | Management Information System (MIS) | Cameron Kalch | TE/GE |
| 7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | | | | |
| 7.15.1 | 06/2011 | Introduction | Joyce Robinson | TE/GE |
| 7.15.2 | 06/2011 | Accessing Tax Exempt Determination System (TEDS) | Joyce Robinson | TE/GE |
| 7.15.3 | 06/2011 | Business Rules | Joyce Robinson | TE/GE |
| 7.15.4 | 06/2011 | Tax Exempt Determination System (TEDS) Roles and Delegation | Joyce Robinson | TE/GE |
| 7.15.5 | 06/2013 | Case Identification and Status Codes | Joyce Robinson | TE/GE |
| 7.15.6 | 06/2013 | Navigating the Tax Exempt Determination System (TEDS) | Joyce Robinson | TE/GE |
| 7.15.7 | 07/2013 | Electronic Case Processing | Joyce Robinson | TE/GE |
| 7.15.8 | 07/2013 | Tax Exempt Determinations Systems (TEDS) Routing Slip Features | Joyce Robinson | TE/GE |
| 7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | | | | |
| 7.20.1 | 12/2012 | Exempt Organizations Determination Letter Overview | Cindy M. Thoma | TE/GE |
| 7.20.2* | 08/2012 | Determination Letter Processing of Exempt Organizations | Cindy M. Thoma | TE/GE |
| 7.20.3 | 05/2008 | Processing Private Foundations and Other Types of Cases | Dorothy Lawren | TE/GE |
| 7.20.4* | 07/2010 | Special Determination Issues | Dorothy Lawren | TE/GE |
| 7.20.5 | 07/2009 | Review Procedures for EO Determinations | Donna Abner | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|---|----------------------|------------------------|
| 7.20.6* | 10/2010 | EO Touch-and-Go Determination Case Procedures | Fred Smith | TE/GE |
| 7.20.7 | 04/2008 | IRC 509(a)(3) Supporting Organizations Guide Sheet | Dorothy Lawren | TE/GE |
| 7.20.8 | 08/2008 | Donor-Advised Funds Guide Sheet | Dorothy Lawren | TE/GE |
| 7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.21.1 | 01/2003 | Determination Letter Applications | Dorothy Lawren | TE/GE |
| 7.21.2 | 01/2003 | Processing User Fees | Dorothy Lawren | TE/GE |
| 7.21.3 | 08/2003 | Screening, Controlling and Case Closing | Dorothy Lawren | TE/GE |
| 7.21.4 | 01/2003 | Transcription and Case Establishment | Dorothy Lawren | TE/GE |
| 7.21.5 | 01/2003 | Letter Generation | Dorothy Lawren | TE/GE |
| 7.21.6 | 01/2003 | Inventory Control Subsystem | Dorothy Lawren | TE/GE |
| 7.21.7 | 01/2003 | Moving Cases Through the Inventory Control Subsystem | Dorothy Lawren | TE/GE |
| 7.21.8 | 01/2003 | EDS Unpostables | Dorothy Lawren | TE/GE |
| 7.21.9 | 01/2003 | Exempt Organizations Management Information System | Dorothy Lawren | TE/GE |
| 7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL | | | | |
| 7.22.1 | 01/2003 | Introduction | Dorothy Lawren | TE/GE |
| 7.22.2 | 01/2003 | Data Entry | Dorothy Lawren | TE/GE |
| 7.22.3 | 01/2003 | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | Dorothy Lawren | TE/GE |
| 7.22.5 | 01/2003 | Letter Generation | Dorothy Lawren | TE/GE |
| 7.22.6 | 01/2003 | Inventory Control System (ICS) | Dorothy Lawren | TE/GE |
| 7.22.7 | 01/2003 | Management Information System | Dorothy Lawren | TE/GE |
| 7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | | | | |
| 7.25.1 | 09/2013 | Exempt Organizations Determination Program Overview | Gregory Schant | TE/GE |
| 7.25.2 | 07/2001 | Single Parent Title Holding Corporations | Donna E. Moore | TE/GE |
| 7.25.3 | 07/2001 | Religious, Charitable, Educational, Etc., Organizations | David L. Fish | TE/GE |
| 7.25.4 | 06/2001 | Civic Leagues, Social Welfare Organizations and Local Associations of Employees | Sadie Copeland | TE/GE |
| 7.25.5 | 06/2001 | Labor, Agricultural and Horticultural Organizations | Carter Hull | TE/GE |
| 7.25.6 | 06/2001 | Business Leagues | Carter Hull | TE/GE |
| 7.25.7 | 05/2004 | Social and Recreational Clubs | Sadie Copeland | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 7.25.8 | 05/2002 | Fraternal Beneficiary Societies | Sean Barnett | TE/GE |
| 7.25.9 | 05/2002 | Voluntary Employees' Beneficiary Associations | Carolyn Ibok | TE/GE |
| 7.25.11 | 06/2001 | Teachers' Retirement Fund Associations | Laurice Ghouga | TE/GE |
| 7.25.12 | 08/2006 | Organizations Exempt Under IRC 501 (c)(12) | Robert Cowen | TE/GE |
| 7.25.13 | 01/2009 | Cemetery Companies | Donna E. Moore | TE/GE |
| 7.25.14 | 12/2004 | Credit Unions and Mutual Reserve Funds | Virginia Richard | TE/GE |
| 7.25.15 | 09/2013 | Small Insurance Companies or Associations | Donna Elliot-Mo | TE/GE |
| 7.25.16 | 06/2001 | Corporations Organized to Finance Crop Operations | Stephen Farson | TE/GE |
| 7.25.17 | 06/2001 | Supplemental Unemployment Benefit Trusts | Susan Paul | TE/GE |
| 7.25.19 | 09/2005 | Veterans' Organizations | Debra Cowen | TE/GE |
| 7.25.20 | 06/2001 | Qualified Group Legal Services Plan | Ellen Berick | TE/GE |
| 7.25.21 | 06/2001 | Multiple Parent Title Holding Companies | Donna E. Moore | TE/GE |
| 7.25.22 | 04/2003 | Black Lung Benefit Trusts | Ellen Berick | TE/GE |
| 7.25.23 | 05/2002 | Religious and Apostolic Associations | Virginia Richard | TE/GE |
| 7.25.24 | 05/2002 | Cooperative Hospital Service Organizations | Justin Lowe | TE/GE |
| 7.25.25 | 06/2001 | Feeder Organizations | Virginia Richard | TE/GE |
| 7.25.26 | 05/2002 | Amateur Sports Organizations | Debra Cowen | TE/GE |
| 7.25.28 | 08/2006 | The National Railroad Retirement Investment Trust | Carolyn Ibok | TE/GE |
| 7.25.41 | 03/2006 | Insurance Activities | Donna Elliot-Mo | TE/GE |
| 7.25.42 | 06/2001 | Qualified State-Sponsored High Risk Insurance Organizations | Carter Hull | TE/GE |
| 7.25.43 | 06/2001 | Qualified State-Sponsored Workers' Compensation Organizations | Carolyn Ibok | TE/GE |
| 7.25.44 | 10/2005 | Qualified State Tuition Programs | Lee Phaup | TE/GE |
| 7.25.45 | 04/2009 | Suspension of Exempt Status Under IRC 501(p) | Fred Smith | TE/GE |
| 7.26 PRIVATE FOUNDATIONS MANUAL | | | | |
| 7.26.1 | 08/2001 | Introduction to Private Foundations and Special Rules Under IRC 508 | Ward Thomas | TE/GE |
| 7.26.2 | 08/2001 | Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions | Janet Gitterman | TE/GE |
| 7.26.3 | 08/2001 | Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion | Carolyn Ibok | TE/GE |
| 7.26.4 | 08/2001 | Private Foundations Defined by IRC 509(a)(2) Exclusion | Ronald Shoema | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 7.26.5 | 08/2001 | Private Foundations Defined - IRC 509(a)(3) Exclusion | Ronald Shoema | TE/GE |
| 7.26.6 | 05/2002 | Private Operating Foundations | Ronald Shoema | TE/GE |
| 7.26.7 | 04/2003 | Termination of Private Foundation Status | Theodore Lieber | TE/GE |
| 7.26.15 | 08/2001 | IRC 4947 Trusts | Ronald Shoema | TE/GE |
| 7.27 EXEMPT ORGANIZATIONS TAX MANUAL | | | | |
| 7.27.3 | 06/2001 | Prohibited Transactions and Income Accumulations | Janet Gitterman | TE/GE |
| 7.27.4 | 08/2001 | Taxation of Unrelated Business Income | Sarah Katz | TE/GE |
| 7.27.5 | 06/2001 | Unrelated Trade or Business | Sarah Katz | TE/GE |
| 7.27.6 | 05/2002 | Computation of Unrelated Business Tax Income | Sarah Katz | TE/GE |
| 7.27.7 | 08/2001 | Computation of Unrelated Business Taxable Income for Social Clubs | Theodore Lieber | TE/GE |
| 7.27.8 | 06/2001 | Unrelated Debt Financed Income | Sarah Katz | TE/GE |
| 7.27.9 | 06/2001 | Debt-Financed Property | Sarah Katz | TE/GE |
| 7.27.10 | 06/2001 | Acquisition Indebtedness | Ward Thomas | TE/GE |
| 7.27.11 | 06/2001 | Political Organizations | Andrew Megosh | TE/GE |
| 7.27.12 | 05/2003 | IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures | Andrew Megosh | TE/GE |
| 7.27.14 | 05/2002 | Tax on Net Investment Income of Private Foundations | Ward Thomas | TE/GE |
| 7.27.15 | 08/2001 | Taxes on Self-Dealing | Janet Gitterman | TE/GE |
| 7.27.16 | 08/2001 | Taxes on Foundation Failure to Distribute Income | Janet Gitterman | TE/GE |
| 7.27.17 | 08/2001 | Taxes on Excess Business Holdings | Andrew Megosh | TE/GE |
| 7.27.18 | 05/2002 | Taxes on Investments Which Jeopardize Charitable Purposes | Carolyn Ibok | TE/GE |
| 7.27.19 | 06/2001 | Taxable Expenditures of Private Foundations | Andrew Megosh | TE/GE |
| 7.27.20 | 08/2001 | Disqualified Persons as Defined in IRC 4946 | Janet Gitterman | TE/GE |
| 7.27.27 | 08/2001 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations | Mary Jo Salins | TE/GE |
| 7.27.30 | 11/2009 | Taxes on Excess Benefit Transactions | Elizabeth Goff | TE/GE |
| 7.28 EO DISCLOSURE PROCEDURES | | | | |
| 7.28.2 | 04/2010 | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) | Melinda William | TE/GE |
| 7.28.4 | 06/2009 | Public Inspection of Written Determinations under IRC 6110 | Carolyn Ibok | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

TE/GE

| IRM Number | Date | Title | Author | Audience |
|--|---------|---|------------|----------|
| 7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | | | | |
| 7.29.1 | 02/2008 | Overview | Fred Smith | TE/GE |
| 7.29.3 | 07/2008 | Exempt Organizations Technical Procedures | Fred Smith | TE/GE |

Part 21: Customer Account Services

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

| | | | | |
|--|---------|---|-----------------|-----------|
| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.11* | 06/2013 | Employee Plan Accounts | Kathi T. Palmer | TE/GE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.7* | 11/2012 | Exempt Organizations and Tax Exempt Bonds | Kathi T. Palmer | WI, TE/GE |

Part 22: Taxpayer Education and Assistance

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

| | | | | |
|--|---------|---|-----------------|-------|
| 22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS | | | | |
| 22.40.1 | 11/2007 | Outreach | Stewart Rouleau | TE/GE |
| 22.41 INDIAN TRIBAL GOVERNMENTS | | | | |
| 22.41.1 | 10/2011 | Indian Tribal Governments Outreach | Lori Sperle | TE/GE |
| 22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE | | | | |
| 22.42.1 | 09/2012 | Tax Exempt Bonds Customer Education and Outreach | Janae R. Lemle | TE/GE |
| 22.43 EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH | | | | |
| 22.43.1 | 10/2012 | Obtaining Products and Services from Employee Plans Customer Education and Outreach | Kathy S. Davis | TE/GE |

Part 25: Special Topics

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

| | | | | |
|--|---------|--|-----------------|-------|
| 25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | | | | |
| 25.7.1 | 11/2012 | Exempt Organizations/Business Master File and Support Processing | Connie Peek | TE/GE |
| 25.7.3 | 09/2006 | Group Exemption Procedures | Donna Carlisle | TE/GE |
| 25.7.5 | 11/2012 | Exempt Organizations Extracts and On-line Programs | Connie Peek | TE/GE |
| 25.7.6 | 11/2012 | Cumulative List (Publication 78) | Brooke Williams | TE/GE |
| 25.7.7 | 09/2006 | EO/BMF Reports | Donna Carlisle | TE/GE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

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

Part 1: Organization, Finance and Management

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

| | | | | |
|--|---------|---|------------------|-----------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.13 | 10/2013 | Wage and Investment | Angela Colona | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.10 | 05/2013 | Integrity & Verification Operation Managers Guide | Mary Lavoie | WI |
| 1.4.11* | 01/2013 | Field Assistance Guide for Managers | Steven Bartlett | WI |
| 1.4.16 | 12/2012 | Accounts Management Guide for Managers | Angelia M. Cash | WI |
| 1.4.18 | 09/2013 | Electronic Products and Services Support Managers Guide | Katie Witts | WI |
| 1.4.19* | 10/2013 | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | Maria E. Shaddy | WI, SB/SE |
| 1.4.21 | 11/2012 | Accounts Management and Compliance Guide for System Administrators/Analysts | Steven Keroff | SB/SE, WI |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.7 | 12/2012 | Accounts Management Tax/Policy/Program Analyst Guide | Sandra Johnson | WI, SB/SE |
| 1.11.8 | 11/2012 | Servicewide Electronic Research Program (SERP) | Lisa Hadlock | WI |
| 1.17 PUBLISHING | | | | |
| 1.17.1 | 12/2012 | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure | Averelle Talbott | All |
| 1.17.2 | 11/2012 | Publishing Systems and Programs | Teri Davis | All |
| 1.17.3 | 11/2012 | Tax Products Program | Averelle Talbott | All |
| 1.17.7 | 12/2012 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | Averelle Talbott | All |
| 1.17.8 | 01/2013 | Internal and Public Use Non-Tax Products | Averelle Talbott | All |
| 1.17.9 | 02/2013 | User Guide for Requesting a Published Product | Averelle Talbott | All |
| 1.18 DISTRIBUTION | | | | |
| 1.18.1 | 09/2006 | Mission of Distribution | Joseph Anidiobi | WI |
| 1.18.2 | 02/2009 | Forecasting Requirements | Joseph Anidiobi | WI |
| 1.18.3 | 02/2009 | Tax Forms Distribution Programs | Joseph Anidiobi | WI |
| 1.18.4 | 02/2009 | Knowledge Services | Joseph Anidiobi | WI |
| 1.18.5 | 04/2011 | National Distribution Center | Joseph Anidiobi | WI |
| 1.22 MAIL AND TRANSPORTATION MANAGEMENT | | | | |
| 1.22.1 | 07/2012 | Mail and Transportation Management Overview | Joseph Anidiobi | All |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---------------------------------|--------------------|---|----------------------|------------------------|
| 1.22.2 | 08/2012 | Classes of Mail and United States Postal Service (USPS) Special Services | Joseph Anidiobi | All |
| 1.22.3 | 08/2012 | Addressing and Packaging | Joseph Anidiobi | All |
| 1.22.4 | 08/2012 | Postage Accountability and Reporting Requirements | Joseph Anidiobi | All |
| 1.22.5 | 08/2012 | Mail Operations | Joseph Anidiobi | All |
| 1.22.6 | 08/2012 | Transportation Management | Joseph Anidiobi | All |
| 1.22.7 | 08/2012 | Household Goods | Joseph Anidiobi | All |
| 1.22.8 | 08/2012 | Mailing and Shipping Equipment | Joseph Anidiobi | All |
| 1.55 WAGE AND INVESTMENT | | | | |
| 1.55.2 | 09/2009 | Organizational Changes | Frank Melvin | WI |
| 1.55.5 | 04/2007 | Employee Suggestion Program | Machelle Miles | WI |
| 1.55.6 | 09/2013 | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | Sami Mcneal | WI |
| 1.55.7 | 08/2012 | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines | Claudine Godso | WI |

Part 3: Submission Processing

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

| | | | | |
|------------------------------|---------|---|-----------------|-----------|
| 3.0 GENERAL | | | | |
| 3.0.101* | 10/2012 | Schedule K-1 Processing | Betty Willis | WI |
| 3.0.167* | 09/2013 | Losses and Shortages | Susan N Hanker | WI |
| 3.0.230 | 10/2012 | Lockbox Processing Procedures | Linda Carey | WI |
| 3.0.275 | 09/2013 | Business Results Measures for Submission Processing Functions | Stuart D. Simps | WI |
| 3.5 ACCOUNTS SERVICES | | | | |
| 3.5.10 | 08/2012 | Remittance Transaction Research (RTR) System | Karene Tucker | WI |
| 3.5.20* | 11/2012 | Processing Requests for Tax Return/Return Information | Mary R. Ray | WI |
| 3.5.61 | 11/2012 | Files Management and Services | Loretta Walker | WI |
| 3.8 DEPOSIT ACTIVITY | | | | |
| 3.8.44* | 10/2012 | Campus Deposit Activity | Pamela Larson | WI, SB/SE |
| 3.8.45* | 11/2012 | Manual Deposit Process | Rick Holmes | WI |
| 3.8.46 | 12/2012 | Discovered Remittance | Rick Holmes | WI |
| 3.8.47 | 09/2013 | Manual Deposit for Field Office Payment Processing | Edna Banks | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| IRM Number | Date | Title | Author | Audience |
|--|-------------|---|-----------------|-----------------|
| 3.10 CAMPUS MAIL AND WORK CONTROL | | | | |
| 3.10.5 | 10/2012 | Batch/Block Tracking System (BBTS) | Kenneth M. Wils | WI, SB/SE |
| 3.10.8 | 10/2012 | Information Returns Processing | Machele M. Sha | WI |
| 3.10.72* | 09/2012 | Receiving, Extracting, and Sorting | Ruth Bowlin | WI |
| 3.10.73* | 09/2012 | Batching and Numbering | Ruth A. Bowlin | WI |
| 3.11 RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.11.3* | 10/2012 | Individual Income Tax Returns | Lisa Kalland | WI |
| 3.11.6* | 10/2012 | Data Processing (DP) Tax Adjustments | Chris Wolcott | WI, SB/SE |
| 3.11.8 | 11/2012 | Information Return Processing | Machele M Sha | WI, SB/SE |
| 3.11.10 | 11/2012 | Revenue Receipts | Harry L. Anders | OD's |
| 3.11.13* | 11/2012 | Employment Tax Returns | Nayda I Maldon | WI |
| 3.11.14* | 10/2012 | 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* | 11/2012 | Excise Tax Returns | Martin L. Cavan | WI |
| 3.11.25* | 10/2012 | Miscellaneous Tax Returns | Nayda I Maldon | WI |
| 3.11.106* | 11/2012 | Estate and Gift Tax Returns | Kim Hatfield | WI |
| 3.11.154* | 10/2012 | Unemployment Tax Returns | Gerry Lords | WI |
| 3.11.180* | 11/2012 | Allocated Tips | Kelli Ruter | WI |
| 3.11.212* | 10/2012 | Applications for Extension of Time to File | Karen Harper | WI, SB/SE |
| 3.11.213* | 10/2012 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | Nancy A Harmo | WI |
| 3.11.217* | 10/2012 | Form 1120S Corporation Income Tax Returns | Kelli A. Ruter | WI |
| 3.11.249* | 10/2012 | 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 | 10/2012 | Information Returns Processing | Machele M. Sha | WI, SB/SE |
| 3.12.10* | 11/2012 | Revenue Receipts | Harry L. Anders | WI, SB/SE |
| 3.12.13* | 11/2012 | Employment Tax Returns | Nancy A Harmo | WI |
| 3.12.14* | 10/2012 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | Catherine Jame | WI |
| 3.12.15* | 10/2012 | Return of Partnership Income | Gerry Lords | WI |
| 3.12.16* | 11/2012 | Corporate Income Tax Returns | Kelli A Ruter | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|----------------------------|
| 3.12.21 | 10/2012 | Credit and Account Transfers | Harry L. Anders | WI |
| 3.12.23* | 11/2012 | Excise Tax Returns | Martin L. Cavan | WI |
| 3.12.32* | 10/2012 | General Unpostables | Rose A. Spence | LBI, SB/SE, TE/GE, WI |
| 3.12.37* | 10/2012 | IMF General Instructions | Yvette Rucker | WI, SB/SE |
| 3.12.38* | 11/2012 | BMF General Instructions | Catherine Jame | WI |
| 3.12.106* | 11/2012 | Estate Tax Returns - Paper Correction Processing | Kim Hatfield | SB/SE, WI |
| 3.12.154* | 10/2012 | Unemployment Tax Returns | Gerry Lords | WI |
| 3.12.179* | 10/2012 | Individual Master File (IMF) Unpostable Resolution | Renita Entzming | WI |
| 3.12.212* | 10/2012 | Applications for Extension of Time to File Tax Returns | Karen Harper | WI, SB/SE |
| 3.12.213* | 10/2012 | Form 1066, U.S. REMIC Income Tax Return | Nancy A Harmo | WI |
| 3.12.217* | 10/2012 | Error Resolution Instructions for Form 1120-S | Jamie Armes | WI |
| 3.12.220* | 11/2012 | Error Resolution System for Excise Tax Returns | Martin L. Cavan | WI |
| 3.12.249* | 10/2012 | Processing Form 8752 | Kelli A. Ruter | WI |
| 3.12.251* | 10/2012 | Corporation Income Tax Returns | Marianne E. Cla | WI |
| 3.12.263* | 11/2012 | Estate and Gift Tax Returns | Kim Hatfield | WI |
| 3.12.279* | 10/2012 | 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. Ba | WI |
| 3.13.5 | 10/2012 | Individual Master File (IMF) Account Numbers | Venitta L. Barret | WI |
| 3.13.40 | 11/2012 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Venitta L. Barret | WI |
| 3.13.62 | 10/2012 | Media Transport and Control | Kirs Schley | WI |
| 3.13.122* | 11/2012 | IMF Entity Control Unpostables | Renita Entzming | WI |
| 3.13.222* | 10/2012 | 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* | 10/2012 | Business Master File (BMF) Notice Review | Matthew Novak | WI, SB/SE |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.5* | 09/2013 | Hardcore Payment Tracers | Ronnie Maldona | WI |
| 3.17.10* | 11/2012 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) | Cathy R Andrew | WI, SB/SE, TE/GE, LBI, TAS |
| 3.17.15* | 09/2013 | Accounting Reports Analyst - Responsibilities | Rebecca Rouse | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 3.17.20* | 11/2012 | Refund Intercept Program | Crystal Noble | WI, SB/SE |
| 3.17.21* | 09/2013 | Credit and Account Transfers | Crystal Noble | WI |
| 3.17.30 | 11/2012 | SC Data Controls | Kathryn Philipp | WI |
| 3.17.46* | 11/2012 | Automated Non-Master File Accounting | Mary J. Deluca | WI, SB/SE |
| 3.17.64 | 09/2013 | Accounting Control General Ledger Policies and Procedures | Michele Atkins | WI |
| 3.17.79* | 11/2012 | Accounting Refund Transactions | Janet Bertagnoll | WI |
| 3.17.80* | 11/2012 | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | Kendall Crosby | WI |
| 3.17.220* | 11/2012 | Excess Collections File | Sarah Stanton | WI, SB/SE, LBI, TAS |
| 3.17.221 | 11/2012 | Enterprise Computing Center Data Controls | Kathryn Philipp | WI |
| 3.17.243* | 09/2013 | Miscellaneous Accounting | Crystal Noble | WI |
| 3.17.244* | 09/2013 | Manual Assessments | Crystal Noble | WI |
| 3.17.277 | 11/2012 | Electronic Payments | Pamela Plunkitt | WI, SB/SE |
| 3.17.278 | 10/2013 | 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* | 10/2012 | Foreign Partnership Withholding | Deborah Fry | WI |
| 3.21.19* | 10/2012 | Foreign Trust System | Catherine Brill | WI |
| 3.21.25* | 10/2012 | Miscellaneous Tax Returns | Holly Phillips | WI |
| 3.21.110* | 10/2012 | Chapter Three Withholding Returns Form 1042 | Catherine Brill | WI |
| 3.21.111* | 10/2012 | Chapter Three Withholding Returns | Holly Phillips | WI |
| 3.21.112 | 06/2013 | Foreign Account Tax Compliance Act (FATCA) Registration | Rene Hall | WI |
| 3.21.261* | 10/2012 | Foreign Investment in Real Property Tax Act (FIRPTA) | Deborah Fry | WI, SBSE |
| 3.21.263* | 03/2013 | 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* | 10/2012 | Foreign Partnership Withholding | Deborah Fry | WI |
| 3.22.19* | 10/2012 | Foreign Trust System | Catherine Brill | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|-------------------------|-------------|---|------------------|-----------------------|
| 3.22.110* | 11/2012 | Chapter Three Withholding (CTW) Returns - Form 1042 | Catherine Brill | WI |
| 3.22.111* | 10/2012 | Chapter Three Withholding (CTW) Database | Holly Phillips | WI |
| 3.22.261* | 10/2012 | 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 | 10/2012 | Delinquent Accounts | Kira Schley | WI |
| 3.24.8 | 10/2012 | Information Returns Processing | Machele M Sha | WI, SB/SE |
| 3.24.10 | 10/2012 | Revenue Receipts | Pamela Larson | WI, SB/SE |
| 3.24.13 | 11/2012 | Employment Tax Returns | Kathleen Kamel | SB/SE |
| 3.24.14 | 10/2012 | Fiduciary Income Tax Returns | Leann Talbot | SB/SE |
| 3.24.15 | 10/2012 | Partnership Return of Income | Leann Talbot | SB/SE |
| 3.24.16 | 10/2012 | Corporation Income Tax Returns | Leann Talbot | SB/SE |
| 3.24.21 | 10/2012 | Credit and Account Transfers | Pamela Larson | WI, SB/SE |
| 3.24.23 | 10/2012 | Excise Tax Returns | Leann Talbot | WI |
| 3.24.25 | 10/2012 | BMF International Miscellaneous Tax Returns | Tamu K. Payton | WI |
| 3.24.28 | 11/2012 | Campus Quality Assurance Program | Tamu Payton | WI |
| 3.24.29 | 10/2012 | SCRS Error Resolution | Tamu K. Payton | WI |
| 3.24.30 | 10/2012 | Data Controls | Kira Schley | WI |
| 3.24.37 | 10/2012 | General Instructions | Richard M. Mille | WI |
| 3.24.38 | 11/2012 | BMF General Instructions | Leann Talbot | WI |
| 3.24.40 | 12/2012 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Kira Schley | WI |
| 3.24.50 | 10/2012 | Campus Performance Evaluation Reporting System | Tamu Payton | WI |
| 3.24.106 | 10/2012 | Estate Tax Returns | Leann Talbot | WI |
| 3.24.133 | 10/2012 | Residual Remittance Processing System | Pamela Larson | WI |
| 3.24.143 | 10/2012 | Gift Tax Returns | Leann S. Talbot | WI |
| 3.24.154 | 10/2012 | Unemployment Tax Returns | Leann Talbot | WI |
| 3.24.159 | 10/2012 | SCRS SC Edits | Tamu K. Payton | WI |
| 3.24.162 | 10/2012 | BOB Transcription Instructions | Kenneth M. Wils | WI, SB/SE, TE/GE, LBI |
| 3.24.173 | 10/2012 | Centralized Files and Scheduling | Machele M Sha | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|---|----------------------|------------------------|
| 3.24.176 | 10/2012 | Audit Selection System | Machele M Sha | WI |
| 3.24.180 | 10/2012 | Allocated Tips | Karene Tucker | WI |
| 3.24.183 | 12/2012 | Planning and Control Data | Kira Schley | WI |
| 3.24.202 | 10/2012 | Supervisory Operator's Manual | Richard M Miller | WI |
| 3.24.212 | 10/2012 | Applications for Extension of Time to File Tax Returns | Richard M Miller | WI, SB/SE, TE/GE |
| 3.24.213* | 10/2012 | Real Estate Mortgage Investment Conduit Income Tax Returns | Karene Tucker | WI |
| 3.24.226 | 10/2012 | Declaration for Electronic Filing | Kira Schley | WI |
| 3.24.249 | 10/2012 | Fiscal Year Required Payments/Form 8752 | Karene Tucker | WI |
| 3.28 SPECIAL PROCESSING PROCEDURES | | | | |
| 3.28.3 | 10/2012 | Individual Income Tax Returns | Holly Phillips | WI |
| 3.28.4* | 02/2013 | Identity Theft Returns for Submission Processing | Carole Yelverto | WI |
| 3.30 WORK PLANNING AND CONTROL | | | | |
| 3.30.10 | 05/2010 | Cost Estimate Reference | Tammy L. Baile | WI, LBI, SB/SE, TE/GE |
| 3.30.28 | 03/2007 | Individual Review | Janet Shufelt | 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* | 10/2012 | Processing Timeliness: Cycles, Criteria, and Critical Dates | Sherrie Talbot | ODs, Appeals, IT, TAS |
| 3.30.124* | 11/2012 | Campus Monitoring Reports | Annette Lloyd | WI |
| 3.30.126 | 03/2013 | Control Data Analysis | Robert Donovan | WI |
| 3.30.127 | 02/2012 | Workload Scheduling | Adele Wolke | WI, SB/SE |
| 3.37 INTERNATIONAL ISRP | | | | |
| 3.37.110 | 10/2012 | Chapter 3 Withholding Returns | Tamu K. Payton | WI |
| 3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS | | | | |
| 3.38.147* | 10/2012 | International Notices | Rene Hall | WI, SB/SE |
| 3.40 BLOCK OUT OF BALANCE RESOLUTION | | | | |
| 3.40.8 | 10/2012 | 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 | 10/2012 | Information Returns Processing on SCRIPS | Machele M Sha | WI |
| 3.41.274 | 10/2012 | General Instructions for Processing via SCRIPS | Betty M Willis | WI, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|-------------|---|----------------|-----------------|
| 3.41.275 | 11/2012 | Scanner Operations on SCRIPS | Kathleen Kamel | All |
| 3.41.276 | 10/2012 | Form 941 | Kathleen Kamel | WI |
| 3.41.277 | 10/2012 | Forms 940 SCRIPS Processing | Kathleen Kamel | WI |
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.4* | 09/2013 | IRS e-file for Business Tax Returns | Lisa J Drach | WI, SB/SE |
| 3.42.5* | 10/2013 | IRS e-file for Individual Income Tax Returns | Leon D. Riley | WI |
| 3.42.7 | 09/2013 | e-help Desk | Katie Witts | All |
| 3.42.8 | 09/2013 | e-services Procedures for Help Desk Assistors | Tammy Atkins | All |
| 3.42.9* | 11/2012 | 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 | Janet Shufelt | 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* | 08/2013 | IMF Automated Underreporter (AUR) Control | Maria E. Shaddy | WI, SB/SE |
| 4.19.3* | 08/2013 | IMF Automated Underreporter Program | Maria E. Shaddy | WI, SB/SE |
| 4.19.7* | 08/2013 | IMF Automated Underreporter (AUR) Technical System Procedures | Maria E. Shaddy | WI, SB/SE |
| 4.19.10 | 11/2012 | Examination General Overview | Maureen Ozooni | WI |
| 4.19.13* | 11/2012 | General Case Development and Resolution | Maureen Ozooni | WI |
| 4.19.14* | 11/2012 | EITC/Revenue Protection Strategy | Emma Jane Am | WI |
| 4.19.15* | 11/2012 | Discretionary Programs | Maureen Ozooni | WI |
| 4.19.18 | 12/2012 | Quality Review Program | Maureen Ozooni | WI |
| 4.19.19 | 11/2012 | Campus Examination Telephone Contacts | E.j. Ames | WI |
| 4.19.20* | 12/2012 | Automated Correspondence Exam (ACE) Processing Overview | Kim Mils | WI |
| 4.19.21 | 12/2012 | Clerical | Emma Jane Am | WI |
| 4.19.24* | 04/2013 | Compliance Identity Theft | Kimberly Mills | SBSE, WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

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

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 |
| 5.19.20* | 05/2013 | Large Dollar Case Processing | Pearl Webster | SB/SE |

Part 11: Communications and Liaison

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

| | | | | |
|---------------------------|---------|--|----------|----|
| 11.55 WAGE AND INVESTMENT | | | | |
| 11.55.1 | 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 | 09/2013 | Accounts Management & Compliance Services Overview | Sandra Johnson | OD's |
| 21.1.2 | 08/2013 | Reference Materials Overview | Sandra Johnson | OD's |
| 21.1.3 | 08/2013 | Operational Guidelines Overview | Dean Sousa | OD's |
| 21.1.7* | 09/2013 | Campus Support | Doris A. Day | WI |
| 21.2 SYSTEMS AND RESEARCH PROGRAMS | | | | |
| 21.2.1* | 08/2013 | Systems | Robert Beausol | OD's |
| 21.2.2 | 09/2013 | Research | Dean Sousa | OD's |
| 21.2.3* | 09/2013 | Transcripts | Renate Birwe | OD's |
| 21.2.4* | 09/2013 | Master File Accounts Maintenance | Steven D. Charlt | OD's |
| 21.2.5 | 09/2013 | Miscellaneous Forms and Processing | Gregory W Cart | OD's |
| 21.3 TAXPAYER CONTACTS | | | | |
| 21.3.1* | 09/2013 | Taxpayer Contacts Resulting from Notice Issuance | Anderw Busch | ODs & FDs, Appeals |
| 21.3.2 | 12/2012 | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries | Gregory W Cart | WI, SB/SE, Appeals |
| 21.3.3 | 09/2013 | Incoming and Outgoing Correspondence/Letters | Patricia A. Fuller | WI, SB/SE, Appeals |
| 21.3.4* | 09/2013 | Field Assistance | Steven Bartlett | WI, Appeals |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|------------------------------------|--------------------|--|----------------------|------------------------|
| 21.3.5 | 09/2013 | Taxpayer Inquiry Referrals Form 4442 | Cynthia A. Laris | WI, SB/SE, Appeals |
| 21.3.6 | 09/2013 | Forms and Information Requests | Nolan J Pendlet | WI, SB/SE, Appeals |
| 21.3.7 | 09/2013 | Processing Third Party Authorizations onto the Centralized Authorization File (CAF) | Rita Prendergas | OD's, Appeals, CI |
| 21.3.8 | 09/2013 | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | Brett Siereveld | WI, TE/GE, Appeals |
| 21.3.9* | 08/2013 | Processing Reporting Agents File Authorizations | Dianna S Wiede | SB/SE |
| 21.3.10 | 08/2013 | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) | Regina G. Shar | SB/SE, WI, TE/GE |
| 21.3.11 | 12/2012 | Information Returns Reporting Procedures | Janet Manzer | WI |
| 21.3.12* | 09/2013 | Accounts Management Balance Due Telephone Contacts | Andrew Busch | WI |
| 21.4 REFUND INQUIRIES | | | | |
| 21.4.1* | 08/2013 | Refund Research | Ronald J. Seiber | WI, SB/SE |
| 21.4.2* | 08/2013 | Refund Trace and Limited Payability | Ronald J. Seiber | WI, SB/SE |
| 21.4.3 | 09/2013 | Returned Refunds/Releases | Ronald J. Seiber | WI, SB/SE |
| 21.4.4* | 09/2013 | Manual Refunds | Nolan Pendleto | WI, SB/SE |
| 21.4.5* | 09/2013 | Erroneous Refunds | Nolan Pendleto | WI, SB/SE |
| 21.4.6* | 09/2013 | Refund Offset | Barbara Boutin | WI, SB/SE |
| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.1* | 08/2013 | General Adjustments | Jack A Cohen | WI, SB/SE |
| 21.5.2* | 09/2013 | Adjustment Guidelines | Jack Cohen | WI, SB/SE |
| 21.5.3* | 09/2013 | General Claims Procedures | Jack A. Cohen | WI, SB/SE |
| 21.5.4* | 09/2013 | General Math Error Procedures | Andrew Busch | WI, SB/SE |
| 21.5.5 | 09/2013 | Unpostables | Cindy Larison | WI, SB/SE |
| 21.5.6* | 09/2013 | Freeze Codes | Pamela J.jones | WI, SB/SE |
| 21.5.7* | 09/2013 | Payment Tracers | Nolan J. Pendlet | WI, SB/SE |
| 21.5.8* | 09/2013 | Credit Transfers | Teri M. Hauer | WI, SB/SE |
| 21.5.9* | 09/2013 | Carrybacks | Mary J. Wright | WI, SB/SE |
| 21.5.10 | 08/2013 | Examination Issues | Pamela Jones | WI, SB/SE |
| 21.6 INDIVIDUAL TAX RETURNS | | | | |
| 21.6.1* | 09/2013 | Filing Status and Exemption Adjustments | Teri Hauer | WI, SB/SE |
| 21.6.3* | 09/2013 | Credits | James Linstead | WI, SB/SE |
| 21.6.4* | 09/2013 | Tax Computation/Tax Period Changes | James C Linste | WI, SB/SE |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|---|--------------------|--|----------------------|------------------------|
| 21.6.5 | 07/2013 | 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* | 09/2013 | Specific Claims and Other Issues | Teri M. Hauer | WI, SB/SE |
| 21.6.7* | 09/2013 | Adjusting Individual Tax Accounts | Pamela Jones | WI, SB/SE |
| 21.6.8 | 09/2013 | Split Spousal Assessments (MFT 31) | James C. Linste | WI, SB/SE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.1* | 09/2013 | BMF/NMF Miscellaneous Information | Marion Boyle | WI, SB/SE |
| 21.7.2* | 09/2013 | Employment and Railroad Tax Returns | Jeff Burke | WI, SB/SE |
| 21.7.3* | 09/2013 | Unemployment Taxes | Dianna S. Wied | WI, SB/SE |
| 21.7.4* | 09/2013 | Income Taxes/Information Returns | Everett L. Crouc | WI, SB/SE |
| 21.7.5* | 09/2013 | Estate and Gift Tax Returns | Patricia Fuller | WI, SB/SE |
| 21.7.8* | 09/2013 | Excise Taxes | Rick Lehman | WI, SB/SE |
| 21.7.9* | 09/2013 | BMF Duplicate Filing Conditions | Dianna S Wiede | WI, SB/SE |
| 21.7.10 | 08/2013 | No-Merge Cases | Marion Boyle | WI, SB/SE |
| 21.7.11* | 09/2013 | Additional Computer Paragraph Notices and Transcripts | Everett L Crouc | WI, SB/SE |
| 21.7.12* | 09/2013 | Non-Master File (NMF) Adjustments | Mary J. Wright | SB/SE, TE/GE, WI, TAS |
| 21.7.13* | 08/2013 | Assigning Employer Identification Numbers (EINs) | Kevin S Diemler | SB/SE, TE/GE, WI |
| 21.8 INTERNATIONAL | | | | |
| 21.8.1* | 08/2013 | IMF International Adjustments | Anthony C. Skir | WI |
| 21.8.2* | 09/2013 | BMF International Adjustments | Karla K. Taylor | WI |
| 21.8.4 | 09/2013 | United States Certification for Reduced Tax Rates in Tax Treaty Countries | Anthony C. Skir | WI |
| 21.8.5* | 08/2013 | Miscellaneous FIRPTA Related Issues | Anthony C. Skir | WI |
| 21.8.6 | 08/2013 | Exemptions from US Withholding (Form 8233) | Anthony C. Skir | WI |
| 21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | | | | |
| 21.9.2* | 08/2013 | Accounts Management Identity Theft | Judith L. Hoyt | WI |
| 21.10 QUALITY ASSURANCE | | | | |
| 21.10.1 | 09/2013 | Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity | Harry Matthews | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

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

Part 22: Taxpayer Education and Assistance

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

| | | | | |
|---|---------|---|----------------|-----|
| 22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES | | | | |
| 22.30.1 | 09/2013 | Stakeholder Partnerships, Education and Communication | James Austin | WI |
| 22.31 MULTILINGUAL INITIATIVES | | | | |
| 22.31.1 | 11/2012 | IRS Language Services | David E. Smith | All |

Part 25: Special Topics

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

| | | | | |
|---|---------|--|-----------------|------------------------|
| 25.6 STATUTE OF LIMITATIONS | | | | |
| 25.6.1* | 09/2013 | Statute of Limitations Processes and Procedures | James A. Marlo | OD's, Appeals |
| 25.8 OFP CODES | | | | |
| 25.8.1 | 03/2013 | OFP Codes Overview | Donna Hartig | 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 | Joan D.williams | WI, SB/SE |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.1 | 02/2013 | Introduction | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.2 | 03/2013 | General Procedures / Employees with Taxpayer Contact | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.3* | 03/2013 | Technical Provisions of IRC 6015 | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.5 | 03/2013 | Relief from Community Property Laws / Community Property States | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.7* | 02/2013 | Compliance Campus Functions | Coleen O'neal | OD's |
| 25.15.9 | 03/2013 | Account Processing of Requests for Relief from Joint and Several Liability | Coleen O'neal | OD's |
| 25.15.11 | 06/2013 | Taxpayer Advocate Service Contacts and Identity Theft Referrals | Coleen O'neal | ODs, TAS |
| 25.15.14 | 03/2013 | Innocent Spouse Tracking System Inventory Validation Instructions | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.15 | 03/2013 | Mirror Modules for Requests for Relief from Joint and Several Liability | Coleen O'neal | WI, SB/SE |
| 25.15.16 | 03/2013 | Telephone Contacts | Coleen O'neal | WI |
| 25.15.17* | 03/2013 | Reconsiderations | Coleen O'neal | SB/SE, WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WI

| <i>IRM Number</i> | <i>Date</i> | <i>Title</i> | <i>Author</i> | <i>Audience</i> |
|--|--------------------|--|----------------------|------------------------|
| 25.19 HEALTH COVERAGE TAX CREDIT (HCTC) | | | | |
| 25.19.1 | 09/2008 | General Information | Lynn Reno | WI |
| 25.19.2 | 09/2008 | Customer Service | Lynn Reno | WI |
| 25.19.3 | 09/2008 | Eligibility | Lynn Reno | WI |
| 25.19.4 | 09/2008 | Registration | Lynn Reno | WI |
| 25.19.5 | 09/2008 | Payments | Lynn Reno | WI |
| 25.19.6 | 09/2008 | Additional HCTC Guidelines | Lynn Reno | WI |
| 25.19.7 | 09/2008 | Systems Operation (SO) | Lynn Reno | WI |
| 25.19.8 | 09/2008 | Campus Management Operations (CMO) | Lynn Reno | WI |
| 25.25 REFUND TAX COMPLIANCE PROGRAM | | | | |
| 25.25.1* | 09/2013 | Return Integrity and Verification Revenue Protection Programs | Cynthia Harriso | WI |
| 25.25.2* | 09/2013 | Revenue Protection Screening Procedures for Individual Master File Returns | Cynthia Harriso | WI |
| 25.25.3* | 09/2013 | Verification of Income | Cynthia Harriso | WI |
| 25.25.4* | 09/2013 | Integrity and Verification Identity Theft Return Procedures | Cynthia Harriso | WI |
| 25.25.5* | 09/2013 | Special Handling Procedures | Cynthia Harriso | WI |
| 25.25.6* | 09/2013 | Taxpayer Protection Program | Mary Lavoie | WI |
| 25.25.7* | 09/2013 | Automated Questionable Credit Program | Cynthia Harriso | WI |
| 25.25.8* | 09/2013 | Revenue Protection External Lead Procedures | Mary Lavoie | WI |
| 25.25.9* | 09/2013 | External Leads Prisoners | Mary Lavoie | WI |

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2013

WO

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

Part 1: Organization, Finance and Management

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

| | | | | |
|-------------------------------|---------|----------------------|--------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.26 | 06/2010 | Whistleblower Office | Barbara Gill | All |

Part 25: Special Topics

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

| | | | | |
|---|---------|--|-----------------|-----------------------|
| 25.2 INFORMATION AND WHISTLEBLOWER AWARDS | | | | |
| 25.2.1 | 12/2008 | Receiving Information | Cindy M. Stuart | OD's, CI, Appeals, WO |
| 25.2.2 | 07/2010 | Whistleblower Awards | Cindy M. Stuart | OD's, CI, Appeals, WO |
| 25.2.3 | 08/2001 | Reimbursements to State/Local Law Enforcement Agencies | Jeaneen Heiske | OD's, CI, Appeals, WO |

**INTERNAL REVENUE MANUAL (IRM)
OWNER INDEX
September 2013
WO**

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

INTERNAL REVENUE MANUAL (IRM)

ALPHABETICAL INDEX

September 2013

The IRM Alphabetical Index can be used to locate a CHAPTER TITLE (denoted by ALL CAPITALS) or Section Title (denoted with Lower and Upper Case).

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|---|--|----------------------|-----------------------|
| "Caution Upon Contact" Taxpayer | EMPLOYEE PROTECTION | 25.4.2 | 07-2008 36337M |
| 403(b) Plans | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.13 | 03-2005 27872M |
| Abandoned Property | ASSET SEIZURE AND FORFEITURE | 9.7.11 | 05-2008 36438Y |
| Abatement and Suspension of Interest | INTEREST | 20.2.7* | 03-2010 32968D |
| Abatements, Reconsiderations, and Adjustments | FIELD COLLECTING PROCEDURES | 5.1.15* | 10-2012 28316H |
| ABSENCE AND LEAVE | IRS Absence and Leave | 6.630.1 | 03-2013 54211D |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Abusive Tax Avoidance Transactions Program | 5.20.1 | 06-2013 38109M |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Abusive Tax Avoidance Transactions Time Reporting | 5.20.2 | 10-2012 38110N |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Examination Reconsiderations and Referrals | 5.20.11 | 08-2011 51673B |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Frivolous Submissions Subject to a oŦ 6702 Penalty | 5.20.10 | 08-2010 51672Q |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | 5.20.12 | 04-2013 51674M |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Monitoring of IRC 7407 and 7408 Injunctions | 5.20.7 | 07-2010 38120J |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Promoter/Preparer Investigations | 5.20.8 | 07-2010 38121U |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Summons Procedures | 5.20.4 | 09-2010 38112J |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Third Party Contacts | 5.20.3 | 07-2010 38111Y |
| ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | Whipsaw Assessments | 5.20.6 | 07-2010 38118X |
| Abusive Tax Avoidance Transactions Program | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.1 | 06-2013 38109M |
| Abusive Tax Avoidance Transactions Time Reporting | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.2 | 10-2012 38110N |
| Abusive Transaction Penalties | PENALTIES WORKED IN APPEALS | 8.11.7 | 09-2012 55129S |
| ABUSIVE TRANSACTIONS | Coordination and Roles of Cross Functional Units | 4.32.3 | 06-2012 38331S |
| ABUSIVE TRANSACTIONS | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | 4.32.4 | 06-2012 38332D |
| ABUSIVE TRANSACTIONS | Process Guide for Combating Abusive Tax Avoidance Transactions | 4.32.1 | 07-2012 38329G |
| ABUSIVE TRANSACTIONS | The Abusive Transactions (AT) Process | 4.32.2 | 06-2012 38330H |
| Acceptance Processing | OFFER IN COMPROMISE | 5.8.8 | 08-2013 27848M |
| Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers | OFFER IN COMPROMISE | 8.23.4 | 08-2012 50805R |
| Accessibility Guidelines for the Web | WEB SERVICES | 2.25.5 | 04-2006 37014U |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Accessing Tax Exempt Determination System (TEDS) | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.2 | 06-2011 | 54998D |
| Account and Processing Support | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.5 | 10-2012 | 36951W |
| Account and Processing Support (APS) Procedures for TFRP Appeals | TRUST FUND RECOVERY PENALTY (TFRP) | 8.25.3 | 12-2012 | 50811V |
| Account Processing of Requests for Relief from Joint and Several Liability | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.9 | 03-2013 | 30273V |
| ACCOUNT RESOLUTION | Adjustment Guidelines | 21.5.2* | 09-2013 | 36822S |
| ACCOUNT RESOLUTION | Carrybacks | 21.5.9* | 09-2013 | 36829R |
| ACCOUNT RESOLUTION | Credit Transfers | 21.5.8* | 09-2013 | 36828G |
| ACCOUNT RESOLUTION | Employee Plan Accounts | 21.5.11* | 06-2013 | 36831D |
| ACCOUNT RESOLUTION | Examination Issues | 21.5.10 | 08-2013 | 36830S |
| ACCOUNT RESOLUTION | Freeze Codes | 21.5.6* | 09-2013 | 36826K |
| ACCOUNT RESOLUTION | General Adjustments | 21.5.1* | 08-2013 | 36821H |
| ACCOUNT RESOLUTION | General Claims Procedures | 21.5.3* | 09-2013 | 36823D |
| ACCOUNT RESOLUTION | General Math Error Procedures | 21.5.4* | 09-2013 | 36824O |
| ACCOUNT RESOLUTION | Payment Tracers | 21.5.7* | 09-2013 | 36827V |
| ACCOUNT RESOLUTION | Unpostables | 21.5.5 | 09-2013 | 36825Z |
| ACCOUNTING AND DATA CONTROL | Accounting and Operating Reports | 3.17.41 | 09-2009 | 33890Q |
| ACCOUNTING AND DATA CONTROL | Accounting Control General Ledger Policies and Procedures | 3.17.64 | 09-2013 | 57118F |
| ACCOUNTING AND DATA CONTROL | Accounting Refund Transactions | 3.17.79* | 11-2012 | 33915A |
| ACCOUNTING AND DATA CONTROL | Accounting Reports Analyst - Responsibilities | 3.17.15* | 09-2013 | 52621J |
| ACCOUNTING AND DATA CONTROL | Automated Non-Master File Accounting | 3.17.46* | 11-2012 | 33900B |
| ACCOUNTING AND DATA CONTROL | Credit and Account Transfers | 3.17.21* | 09-2013 | 33880U |
| ACCOUNTING AND DATA CONTROL | Dishonored Check File (DCF) and Unidentified Remittance File (URF) | 3.17.10* | 11-2012 | 33875B |
| ACCOUNTING AND DATA CONTROL | Electronic Payments | 3.17.277 | 11-2012 | 33928D |
| ACCOUNTING AND DATA CONTROL | Enterprise Computing Center Data Controls | 3.17.221 | 11-2012 | 33919S |
| ACCOUNTING AND DATA CONTROL | Excess Collections File | 3.17.220* | 11-2012 | 33917W |
| ACCOUNTING AND DATA CONTROL | Hardcore Payment Tracers | 3.17.5* | 09-2013 | 49225T |
| ACCOUNTING AND DATA CONTROL | Manual Assessments | 3.17.244* | 09-2013 | 57188D |
| ACCOUNTING AND DATA CONTROL | Miscellaneous Accounting | 3.17.243* | 09-2013 | 33916L |
| ACCOUNTING AND DATA CONTROL | Paper Check Conversion (PCC) System | 3.17.278 | 10-2013 | 48070K |
| ACCOUNTING AND DATA CONTROL | Redesign Revenue Accounting Control System | 3.17.63 | 07-2010 | 33910X |
| ACCOUNTING AND DATA CONTROL | Refund Intercept Program | 3.17.20* | 11-2012 | 47866A |
| ACCOUNTING AND DATA CONTROL | SC Data Controls | 3.17.30 | 11-2012 | 33885X |
| ACCOUNTING AND DATA CONTROL | Submission Processing RRACS Procedures | 3.17.50 | 10-2011 | 33003Z |
| ACCOUNTING AND DATA CONTROL | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | 3.17.80* | 11-2012 | 47865P |
| Accounting and Operating Reports | ACCOUNTING AND DATA CONTROL | 3.17.41 | 09-2009 | 33890Q |
| Accounting Control General Ledger Policies and Procedures | ACCOUNTING AND DATA CONTROL | 3.17.64 | 09-2013 | 57118F |
| Accounting Refund Transactions | ACCOUNTING AND DATA CONTROL | 3.17.79* | 11-2012 | 33915A |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Accounting Reports Analyst - Responsibilities | ACCOUNTING AND DATA CONTROL | 3.17.15* | 09-2013 | 52621J |
| Accounts Management & Compliance Services Overview | ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | 21.1.1 | 09-2013 | 36800E |
| Accounts Management and Compliance Guide for System Administrators/Analysts | RESOURCE GUIDE FOR MANAGERS | 1.4.21 | 11-2012 | 35895N |
| ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | Accounts Management & Compliance Services Overview | 21.1.1 | 09-2013 | 36800E |
| ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | Campus Support | 21.1.7* | 09-2013 | 38746V |
| ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | Operational Guidelines Overview | 21.1.3 | 08-2013 | 36802A |
| ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | Reference Materials Overview | 21.1.2 | 08-2013 | 36801P |
| Accounts Management Balance Due Telephone Contacts | TAXPAYER CONTACTS | 21.3.12* | 09-2013 | 55809H |
| Accounts Management Guide for Managers | RESOURCE GUIDE FOR MANAGERS | 1.4.16 | 12-2012 | 35344R |
| Accounts Management Identity Theft | SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | 21.9.2* | 08-2013 | 52830W |
| Accounts Management Tax/Policy/Program Analyst Guide | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.7 | 12-2012 | 32114X |
| ACCOUNTS SERVICES | Files Management and Services | 3.5.61 | 11-2012 | 33260W |
| ACCOUNTS SERVICES | Processing Requests for Tax Return/Return Information | 3.5.20* | 11-2012 | 36983G |
| ACCOUNTS SERVICES | Remittance Transaction Research (RTR) System | 3.5.10 | 08-2012 | 37354H |
| Acquired Property and Property Redeemed by the United States | SEIZURE AND SALE | 5.10.7 | 11-2010 | 35407P |
| Acquisition Indebtedness | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.10 | 06-2001 | 36091X |
| ACS Inventory | LIABILITY COLLECTION | 5.19.5* | 07-2012 | 36864Y |
| ACS Support | LIABILITY COLLECTION | 5.19.6* | 10-2012 | 36865J |
| Actions on Post-Accepted Offers | OFFER IN COMPROMISE | 5.8.9 | 04-2011 | 27849X |
| Actions Prior to Sale | SEIZURE AND SALE | 5.10.4 | 06-2013 | 35404I |
| Additional Computer Paragraph Notices and Transcripts | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.11* | 09-2013 | 36851V |
| Additional HCTC Guidelines | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.6 | 09-2008 | 39707G |
| Addressing and Packaging | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.3 | 08-2012 | 31773K |
| Adjusting Individual Tax Accounts | INDIVIDUAL TAX RETURNS | 21.6.7* | 09-2013 | 36838C |
| Adjustment Guidelines | ACCOUNT RESOLUTION | 21.5.2* | 09-2013 | 36822S |
| Administration and Security | TAS TAMIS GUIDE | 13.4.2 | 02-2013 | 35620K |
| ADMINISTRATIVE ACCOUNTING | Administrative Waiver | 1.35.13 | 01-2012 | 57075Z |
| ADMINISTRATIVE ACCOUNTING | Advances, Prepaid Expenses, and Other Assets | 1.35.5 | 08-2012 | 47417B |
| ADMINISTRATIVE ACCOUNTING | Annual Close Guidelines | 1.35.15 | 06-2013 | 52979C |
| ADMINISTRATIVE ACCOUNTING | Debt Collection | 1.35.7 | 09-2013 | 47418M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| ADMINISTRATIVE ACCOUNTING | Property and Equipment Accounting | 1.35.6 | 04-2011 | 43194X |
| ADMINISTRATIVE ACCOUNTING | Receipt and Acceptance Guidelines | 1.35.3 | 06-2013 | 47416Q |
| ADMINISTRATIVE ACCOUNTING | Treasury Information Executive | 1.36.2 | 10-2012 | 50695F |
| FINANCIAL MANAGEMENT REPORTS | Repository | | | |
| Administrative Adjustment Request | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.7 | 10-2012 | 41804U |
| Administrative Adjustment Request (AAR) | PASS-THROUGH ENTITY HANDBOOK | 4.31.4* | 02-2010 | 35419H |
| Administrative and Judicial Actions for Estate Taxes | DECEDENT ESTATES AND ESTATE TAX | 5.5.9 | 09-2013 | 61777Q |
| Administrative and Judicial Review | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.4 | 01-2012 | 28047D |
| ADMINISTRATIVE AND RECORDKEEPING MATTERS | Miscellaneous Administrative Procedures | 9.12.1 | 07-2013 | 36416K |
| Administrative Cost and Qualified Offer Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.15 | 09-2012 | 59921E |
| ADMINISTRATIVE DATABASES AND SOFTWARE | Criminal Investigation Management Information System Equipment | 9.10.1 | 06-2010 | 36425V |
| Administrative Investigations and General Investigative Procedures | INVESTIGATIVE PROCESS | 9.5.1 | 09-2011 | 36216I |
| Administrative Joint Investigations | FRAUD HANDBOOK | 25.1.4 | 12-2011 | 27684C |
| Administrative Matters and Annual Compliance Plan | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.2 | 07-2011 | 38192D |
| Administrative Reports | TAS TAMIS GUIDE | 13.4.7 | 04-2011 | 35625N |
| Administrative Waiver | ADMINISTRATIVE ACCOUNTING | 1.35.13 | 01-2012 | 57075Z |
| Advances, Prepaid Expenses, and Other Assets | ADMINISTRATIVE ACCOUNTING | 1.35.5 | 08-2012 | 47417B |
| Adverse Actions | DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | 6.752.2 | 10-2010 | 33020K |
| Advisory Embedded Quality Attribute Definitions | COLLECTION QUALITY MEASUREMENT | 5.13.7 | 08-2010 | 47657N |
| Advisory Group Manager Operational Aid | RESOURCE GUIDE FOR MANAGERS | 1.4.53 | 08-2010 | 39990Z |
| AFFORDABLE CARE ACT FEES | Branded Prescription Drug Fee | 25.21.1 | 07-2012 | 59067T |
| AGENCY ACCOUNTABILITY SYSTEMS | Personnel Staffing Accountability | 6.10.1 | 09-2009 | 53707Q |
| AGENCY GRIEVANCE SYSTEM | Agency Grievance System (AGS) | 6.771.1 | 10-2012 | 33021V |
| AGENCY GRIEVANCE SYSTEM | Grievance Examiner Handbook | 6.771.2 | 02-2013 | 33022G |
| Agency Grievance System (AGS) | AGENCY GRIEVANCE SYSTEM | 6.771.1 | 10-2012 | 33021V |
| Agency Wide Shared Services | ORGANIZATION AND STAFFING | 1.1.17 | 07-2010 | 49279R |
| AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | Aggregate Limitations on Pay and Special Rate Schedules | 6.530.1 | 01-2010 | 20194B |
| Aggregate Limitations on Pay and Special Rate Schedules | AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | 6.530.1 | 01-2010 | 20194B |
| Agreed Pre-90-Day Income Tax Cases | PRE 90-DAY AND 90-DAY CASES | 8.2.1 | 08-2012 | 36187Q |
| AIMS Command Code AM424 | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.2 | 11-2012 | 28756V |
| AIMS Command Code AMAXU | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.6* | 11-2012 | 28760D |
| AIMS Command Code AMCLS | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.7* | 11-2012 | 28762Z |
| AIMS Command Code AMDIS | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.3 | 11-2012 | 28757G |
| AIMS Command Code AMRET | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.9 | 12-2012 | 50448E |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| AIMS Command Code AMSOC | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.5 | 11-2012 | 28759C |
| AIMS Command Code AMSTU | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.4 | 11-2012 | 28758R |
| AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.8 | 11-2012 | 28763K |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | AIMS, ERCS, and IDRS Data Processing | 4.4.32 | 12-2010 | 30372L |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Claims | 4.4.4 | 12-2011 | 30314F |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Closings to Appeals | 4.4.5 | 12-2012 | 30315Q |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Conversion of Returns | 4.4.6 | 12-2009 | 30316B |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Correspondence | 4.4.7 | 02-2006 | 30317M |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Credit Transfers and Reprocessing Returns | 4.4.3 | 09-2011 | 30313U |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Delinquent and Substitute for Return Processing | 4.4.9 | 08-2012 | 30319I |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Employment/Excise Tax Adjustments | 4.4.10 | 10-2011 | 30321U |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Entity Changes | 4.4.11 | 06-2007 | 30322F |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Examined Closings, Surveyed Claims, and Partial Assessments | 4.4.12 | 08-2003 | 30323Q |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment Introduction | 4.4.14 | 11-2009 | 30325M |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | 4.4.1 | 05-2009 | 30311Y |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Inventory Control | 4.4.16 | 12-2011 | 30327I |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments | 4.4.17 | 07-2011 | 30328T |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Large Dollar Cases | 4.4.18 | 06-2010 | 30329E |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Manual Refunds | 4.4.19 | 07-2005 | 30343I |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Non-Examined Closings/Deleting AIMS Records | 4.4.21 | 07-2012 | 30345E |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Non-Master File (NMF) Processing | 4.4.22 | 11-2009 | 30346P |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Openings | 4.4.23 | 08-2013 | 30347A |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Payments and Remittances | 4.4.24 | 10-2007 | 30348L |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Quick Assessments | 4.4.25 | 07-2012 | 30349W |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Reopening/Reclosing/Reinputting Records | 4.4.26 | 08-2003 | 30359S |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Reports | 4.4.27 | 12-2009 | 30361E |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Social Security Administration (SSA) Adjustments | 4.4.29 | 05-2011 | 30363A |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Transfers | 4.4.33 | 04-2010 | 30373W |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Unpostable Resolution | 4.4.35 | 12-2009 | 30375S |
| AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | Updating/Correcting AIMS Data Base | 4.4.34 | 03-2011 | 30374H |
| AIMS, ERCS, and IDRS Data Processing | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.32 | 12-2010 | 30372L |
| AIMS/ERCS Staff | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.10 | 06-2012 | 30469P |
| All Other 501(c)(3) Organizations | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.12 | 04-2003 | 33254S |
| Allocated Tips | ISRP SYSTEM | 3.24.180 | 10-2012 | 34713M |
| Allocated Tips | RETURNS AND DOCUMENTS ANALYSIS | 3.11.180* | 11-2012 | 33583Y |
| Allocation of Income and Deductions - IRC Section 482 | EXAMINING OFFICERS GUIDE (EOG) | 4.11.5 | 11-2004 | 36009R |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Appeals Arbitration Procedures (Non-Collection Cases) | 8.26.6 | 10-2012 | 50911W |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Compliance Assurance Process - Fast Track Settlement | 8.26.8 | 09-2012 | 52580Z |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Early Referral Procedures | 8.26.4 | 09-2013 | 50815N |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Fast Track Settlement for Large Business and International (LB&I) Taxpayers | 8.26.1 | 09-2013 | 50812G |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers | 8.26.2 | 09-2012 | 50813R |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Offer in Compromise Mediation Procedures | 8.26.9 | 09-2012 | 59866Q |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases | 8.26.5 | 09-2012 | 50909K |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Small Business Self-Employed (SB/SE) Fast Track Mediation | 8.26.3 | 09-2012 | 50814C |
| ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | Trust Fund Recovery Penalty Mediation Procedures | 8.26.10 | 09-2012 | 59867B |
| Alternative Rating and Selection | EXAMINING SYSTEM | 6.337.1 | 11-2009 | 53384Z |
| Alternatives to Collection Action | COLLECTION DUE PROCESS | 8.22.7 | 09-2012 | 58571W |
| Amateur Sports Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.26 | 05-2002 | 36093T |
| Analysis Techniques and Deliverables | SYSTEMS DEVELOPMENT | 2.5.11 | 04-2005 | 36327Q |
| Annual Close Guidelines | ADMINISTRATIVE ACCOUNTING | 1.35.15 | 06-2013 | 52979C |
| Apostolic Associations - IRC 501(d) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.29 | 06-2010 | 33259V |
| Appeals | AUDIT RECONSIDERATION | 4.13.6 | 12-2009 | 31054W |
| Appeals | ORGANIZATION AND STAFFING | 1.1.7 | 10-2012 | 30381W |
| Appeals Arbitration Procedures (Non-Collection Cases) | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.6 | 10-2012 | 50911W |
| Appeals Bankruptcy Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.6 | 02-2013 | 50792Z |
| Appeals Case Memo Procedures | CONFERENCE AND SETTLEMENT PRACTICES | 8.6.2 | 09-2013 | 50786V |
| APPEALS CASE PROCESSING MANUAL | Appeals Centralized Database System (ACDS) | 8.20.3 | 09-2013 | 33442C |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| APPEALS CASE PROCESSING MANUAL | Appeals Processing Employee Automated System (PEAs) | 8.20.10 | 08-2012 | 40991U |
| APPEALS CASE PROCESSING MANUAL | General Closing Procedures | 8.20.7 | 05-2013 | 36045J |
| APPEALS CASE PROCESSING MANUAL | IDRS Transcripts and Automated Systems | 8.20.2 | 09-2013 | 33441R |
| APPEALS CASE PROCESSING MANUAL | Interim Actions - Remittances, Partial, Transfers, and Returns | 8.20.6 | 09-2013 | 36044Y |
| APPEALS CASE PROCESSING MANUAL | Processing and Establishing New Receipts | 8.20.5 | 08-2012 | 36043N |
| Appeals Centralized Database System (ACDS) | APPEALS CASE PROCESSING MANUAL | 8.20.3 | 09-2013 | 33442C |
| APPEALS DOCKETED CASES | Campus Appeals Docketed Cases | 8.4.2 | 10-2012 | 50785K |
| APPEALS DOCKETED CASES | Procedures for Processing and Settling Docketed Cases | 8.4.1 | 10-2012 | 36052Y |
| Appeals Employment Tax Procedures | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.16 | 09-2012 | 59972V |
| Appeals Estate and Gift Tax Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.4 | 08-2012 | 50789C |
| APPEALS FUNCTION | Appeals Operating Directives and Guidelines | 8.1.1 | 09-2013 | 36182N |
| APPEALS FUNCTION | AQMS Purpose and Guidelines | 8.1.7 | 04-2013 | 50777K |
| APPEALS FUNCTION | Closed Case Referrals and Customer Service Contacts | 8.1.9 | 08-2012 | 57550J |
| APPEALS FUNCTION | Disclosure, Security and Outside Contacts | 8.1.6 | 09-2013 | 50774D |
| APPEALS FUNCTION | Employee Tax Compliance | 8.1.8 | 08-2012 | 50781S |
| APPEALS FUNCTION | Ex Parte Communications | 8.1.10 | 08-2012 | 59405Z |
| APPEALS FUNCTION | Working Cases in Appeals | 8.1.3 | 08-2012 | 36184J |
| Appeals Inventory Validation Process | APPEALS REPORTS AND PROJECTS | 8.10.3 | 08-2012 | 52445R |
| Appeals Management Statute Responsibility | APPEALS STATUTE RESPONSIBILITY | 8.21.4 | 08-2012 | 39930X |
| Appeals Managers Procedures | RESOURCE GUIDE FOR MANAGERS | 1.4.28 | 08-2013 | 50773S |
| Appeals Operating Directives and Guidelines | APPEALS FUNCTION | 8.1.1 | 09-2013 | 36182N |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Account and Processing Support | 8.19.5 | 10-2012 | 36951W |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Administrative Adjustment Request | 8.19.7 | 10-2012 | 41804U |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Collection Cases | 8.19.8 | 09-2013 | 48402M |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Guidance for Appeals Officers | 8.19.3 | 10-2012 | 36948Z |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Managers/TEFRA Resources | 8.19.2 | 10-2013 | 36946D |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Non-TEFRA Procedures | 8.19.9 | 10-2012 | 38688A |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Partner Cases | 8.19.6 | 10-2013 | 36952H |
| APPEALS PASS-THROUGH ENTITY HANDBOOK | Responsibilities of Appeals Tax Computation Specialists | 8.19.4 | 10-2012 | 36949K |
| Appeals Procedures | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.12 | 09-2013 | 30276C |
| Appeals Processing Employee Automated System (PEAs) | APPEALS CASE PROCESSING MANUAL | 8.20.10 | 08-2012 | 40991U |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Appeals Processing Support (APS) Statue Responsibility | APPEALS STATUTE RESPONSIBILITY | 8.21.2 | 08-2012 | 39927A |
| APPEALS REPORTS AND PROJECTS | Appeals Inventory Validation Process | 8.10.3 | 08-2012 | 52445R |
| APPEALS REPORTS AND PROJECTS | Internal Reports | 8.10.1 | 08-2012 | 36055F |
| APPEALS REPORTS AND PROJECTS | Reports to Outside Officials | 8.10.2 | 09-2012 | 50798N |
| Appeals Rulings | CONFERENCE AND SETTLEMENT PRACTICES | 8.6.3 | 08-2012 | 50787G |
| APPEALS STATUTE RESPONSIBILITY | Appeals Management Statute Responsibility | 8.21.4 | 08-2012 | 39930X |
| APPEALS STATUTE RESPONSIBILITY | Appeals Processing Support (APS) Statue Responsibility | 8.21.2 | 08-2012 | 39927A |
| APPEALS STATUTE RESPONSIBILITY | Appeals Technical Employees Statute Responsibility | 8.21.3 | 08-2012 | 39929W |
| APPEALS STATUTE RESPONSIBILITY | Barred Statute Procedures | 8.21.7 | 08-2012 | 39934P |
| APPEALS STATUTE RESPONSIBILITY | Collection Statutes | 8.21.5 | 08-2012 | 39932T |
| APPEALS STATUTE RESPONSIBILITY | General Statute Responsibility | 8.21.1 | 08-2012 | 39926P |
| APPEALS STATUTE RESPONSIBILITY | Statute Information on TEFRA Cases | 8.21.6 | 09-2012 | 39933E |
| Appeals Technical Employees Statute Responsibility | APPEALS STATUTE RESPONSIBILITY | 8.21.3 | 08-2012 | 39929W |
| Application for Taxpayer Identification Number for Pending U.S. Adoptions | CAMPUS DOCUMENT SERVICES | 3.13.40 | 11-2012 | 52088E |
| Application for Taxpayer Identification Number for Pending U.S. Adoptions | ISRP SYSTEM | 3.24.40 | 12-2012 | 52544H |
| Application of Taxes and Denial of Exemption to Certain Foreign Organizations | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.27 | 08-2001 | 35949A |
| Applications for Extension of Time to File | RETURNS AND DOCUMENTS ANALYSIS | 3.11.212* | 10-2012 | 33588B |
| Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | ISRP SYSTEM | 3.24.20 | 11-2012 | 54309S |
| Applications for Extension of Time to File Tax Returns | ERROR RESOLUTION | 3.12.212* | 10-2012 | 33751Q |
| Applications for Extension of Time to File Tax Returns | ISRP SYSTEM | 3.24.212 | 10-2012 | 34467H |
| AQMS Purpose and Guidelines | APPEALS FUNCTION | 8.1.7 | 04-2013 | 50777K |
| Area Office - Examination of Individual Returns | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.6 | 01-2013 | 48403X |
| Area Office - Examination of S Corporation Returns | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.7 | 02-2007 | 48405T |
| Area Office Examination | AUDIT RECONSIDERATION | 4.13.4 | 10-2006 | 31051P |
| Arrests | INVESTIGATIVE TECHNIQUES | 9.4.12 | 12-2010 | 36215X |
| Assessment Procedures (Centralized Case Processing) | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.3 | 09-2011 | 28046S |
| ASSET MANAGEMENT | Enterprise Incident Management Standards | 2.14.2 | 03-2010 | 47420Y |
| ASSET MANAGEMENT | Information Technology (IT) Asset Management | 2.14.1 | 11-2011 | 37214W |
| ASSET SEIZURE AND FORFEITURE | Abandoned Property | 9.7.11 | 05-2008 | 36438Y |
| ASSET SEIZURE AND FORFEITURE | Civil Seizure and Forfeiture | 9.7.2 | 05-2012 | 35087F |
| ASSET SEIZURE AND FORFEITURE | Claims and Petitions | 9.7.7 | 11-2008 | 36436C |
| ASSET SEIZURE AND FORFEITURE | Criminal Forfeiture | 9.7.3 | 05-2012 | 36431Z |
| ASSET SEIZURE AND FORFEITURE | Custody and Storage of Seized Assets | 9.7.6 | 03-2013 | 36435R |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| ASSET SEIZURE AND FORFEITURE | Disposition of Seized and Forfeited Property | 9.7.8 | 09-2007 | 36437N |
| ASSET SEIZURE AND FORFEITURE | Equitable Sharing and Reverse Asset Sharing | 9.7.9 | 08-2008 | 37396N |
| ASSET SEIZURE AND FORFEITURE | Evidence Seizures | 9.7.12 | 04-2013 | 36439J |
| ASSET SEIZURE AND FORFEITURE | Forms, Processing, and Documentation | 9.7.5 | 05-2012 | 36432K |
| ASSET SEIZURE AND FORFEITURE | International Seizures and Forfeitures | 9.7.10 | 05-2006 | 37219Z |
| ASSET SEIZURE AND FORFEITURE | Pre-seizure Planning | 9.7.4 | 03-2003 | 36433V |
| ASSET SEIZURE AND FORFEITURE | Roles, Responsibilities, and Authorities | 9.7.1 | 05-2012 | 36428C |
| ASSET SEIZURE AND FORFEITURE | Title 26 Seizures for Forfeiture | 9.7.13 | 05-2012 | 36440K |
| Assigning Employer Identification Numbers (EINs) | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.13* | 08-2013 | 32186R |
| Assignment of Selected Returns | PLANNING AND SPECIAL PROGRAMS | 4.1.7 | 10-2006 | 27611X |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AM424 | 2.8.2 | 11-2012 | 28756V |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMAXU | 2.8.6* | 11-2012 | 28760D |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMCLS | 2.8.7* | 11-2012 | 28762Z |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMDIS | 2.8.3 | 11-2012 | 28757G |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMRET | 2.8.9 | 12-2012 | 50448E |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMSOC | 2.8.5 | 11-2012 | 28759C |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Code AMSTU | 2.8.4 | 11-2012 | 28758R |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB | 2.8.8 | 11-2012 | 28763K |
| AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | Introduction to AIMS REALTIME Processing | 2.8.1* | 12-2012 | 28249B |
| Audit Logging Security Standards | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.3* | 07-2013 | 49374P |
| Audit Oversight and Analysis | REVENUE ACCOUNTING | 1.34.3 | 08-2009 | 53319E |
| Audit Process For General Accountability Office/TIGTA | LEGISLATIVE AFFAIRS | 11.5.1 | 08-2006 | 48639B |
| AUDIT RECONSIDERATION | Appeals | 4.13.6 | 12-2009 | 31054W |
| AUDIT RECONSIDERATION | Area Office Examination | 4.13.4 | 10-2006 | 31051P |
| AUDIT RECONSIDERATION | Automated Substitute for Return (ASFR) | 4.13.5 | 12-2009 | 31052A |
| AUDIT RECONSIDERATION | Central Reconsideration Unit | 4.13.3 | 12-2009 | 31050E |
| AUDIT RECONSIDERATION | Contact Employees | 4.13.2 | 12-2009 | 31049D |
| AUDIT RECONSIDERATION | Exam SFR Reconsiderations | 4.13.8 | 09-2011 | 56014C |
| AUDIT RECONSIDERATION | Exhibits | 4.13.7 | 12-2009 | 31055H |
| AUDIT RECONSIDERATION | Introduction | 4.13.1 | 12-2009 | 31048S |
| Audit Selection System | ISRP SYSTEM | 3.24.176 | 10-2012 | 34709E |
| Audit Techniques for Business Returns | PARTNERSHIP AND S CORPORATIONS | 4.35.2 | 05-2006 | 27743I |
| Audit Techniques for Specific Areas/Potential Adjustments | INSURANCE INDUSTRY | 4.42.4 | 05-2002 | 27671Z |
| Authorities, Responsibilities, and Processes | LABOR-MANAGEMENT RELATIONS | 6.711.1 | 10-2010 | 33015R |
| Authority | CRIMINAL INVESTIGATION MISSION AND STRATEGIES | 9.1.2 | 09-2013 | 36201J |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Authorized IRS e-file Providers | ELECTRONIC TAX ADMINISTRATION | 3.42.10* | 08-2013 | 36617X |
| Automated Correspondence Exam (ACE) Processing Overview | LIABILITY DETERMINATION | 4.19.20* | 12-2012 | 48160P |
| Automated Discharge System (ADS) | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.18 | 05-2008 | 39976V |
| Automated Levy Programs | LIABILITY COLLECTION | 5.19.9* | 10-2010 | 30604M |
| Automated Levy Programs | NOTICE OF LEVY | 5.11.7* | 08-2012 | 30480M |
| Automated Non-Master File Accounting | ACCOUNTING AND DATA CONTROL | 3.17.46* | 11-2012 | 33900B |
| Automated Proofs of Claim (APOC) | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.14* | 06-2013 | 39971S |
| Automated Questionable Credit Program | REFUND TAX COMPLIANCE PROGRAM | 25.25.7* | 09-2013 | 61692E |
| Automated Substitute for Return (ASFR) | AUDIT RECONSIDERATION | 4.13.5 | 12-2009 | 31052A |
| Automated Substitute for Return (ASFR) Program | LIABILITY DETERMINATION | 5.18.1* | 06-2013 | 36854C |
| Automated Underreporter Technical and Clerical Managers and Coordinators Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.19* | 10-2013 | 33113W |
| Back-End Processing for Collection Due Process and Equivalent Hearing Cases | COLLECTION DUE PROCESS | 8.22.3 | 09-2012 | 49098W |
| Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions | NOTICE OF LEVY | 5.11.1 | 02-2012 | 35743K |
| Backup Withholding Program | LIABILITY COLLECTION | 5.19.3* | 11-2009 | 36862C |
| Balance Due | LIABILITY COLLECTION | 5.19.1* | 10-2013 | 36860G |
| Balancing Civil and Criminal Cases | FIELD COLLECTING PROCEDURES | 5.1.5* | 04-2011 | 27787K |
| Bank Levies | NOTICE OF LEVY | 5.11.4 | 09-2010 | 35747C |
| BANK SECRECY ACT | Bank Secrecy Act Examiner Responsibilities | 4.26.6 | 11-2006 | 27704J |
| BANK SECRECY ACT | Bank Secrecy Act History and Law | 4.26.5 | 10-2012 | 27703Y |
| BANK SECRECY ACT | Bank Secrecy Act Penalties | 4.26.7 | 06-2012 | 27706F |
| BANK SECRECY ACT | Bank Secrecy Act Special Procedures | 4.26.8 | 06-2006 | 27707Q |
| BANK SECRECY ACT | BSA Examiner Responsibilities for Form 8300/6050I Examinations | 4.26.11 | 11-2006 | 27709M |
| BANK SECRECY ACT | Currency and Banking Retrieval System | 4.26.4 | 11-2006 | 35434W |
| BANK SECRECY ACT | Disclosure | 4.26.14 | 07-2012 | 27711Y |
| BANK SECRECY ACT | Embedded Quality | 4.26.18 | 02-2013 | 50149M |
| BANK SECRECY ACT | Examination Techniques for Bank Secrecy Act Industries | 4.26.9 | 06-2006 | 35436S |
| BANK SECRECY ACT | Examination Techniques for Form 8300 Industries | 4.26.12 | 06-2006 | 35437D |
| BANK SECRECY ACT | Form 8300 History and Law | 4.26.10 | 07-2012 | 27708B |
| BANK SECRECY ACT | General Program | 4.26.15 | 01-2013 | 35442W |
| BANK SECRECY ACT | Introduction | 4.26.1 | 04-2011 | 27699B |
| BANK SECRECY ACT | Program Structure | 4.26.2 | 04-2011 | 27701C |
| BANK SECRECY ACT | Report of Foreign Bank and Financial Accounts (FBAR) | 4.26.16 | 07-2008 | 39110X |
| BANK SECRECY ACT | Report of Foreign Bank and Financial Accounts (FBAR) Procedures | 4.26.17 | 05-2008 | 48401B |
| BANK SECRECY ACT | Role of WISDM | 4.26.3 | 03-2013 | 27702N |
| BANK SECRECY ACT | Structuring | 4.26.13 | 06-2006 | 35439Z |
| Bank Secrecy Act (BSA) Willfulness Referral Procedures | FRAUD HANDBOOK | 25.1.12 | 10-2009 | 50016Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Bank Secrecy Act Examiner Responsibilities | BANK SECRECY ACT | 4.26.6 | 11-2006 | 27704J |
| Bank Secrecy Act History and Law | BANK SECRECY ACT | 4.26.5 | 10-2012 | 27703Y |
| Bank Secrecy Act Penalties | BANK SECRECY ACT | 4.26.7 | 06-2012 | 27706F |
| Bank Secrecy Act Special Procedures | BANK SECRECY ACT | 4.26.8 | 06-2006 | 27707Q |
| BANKRUPTCY | Bankruptcy Petitions | 4.27.1 | 08-2009 | 27750X |
| BANKRUPTCY | Examiner Responsibilities | 4.27.2 | 08-2009 | 27751I |
| BANKRUPTCY | Miscellaneous Provisions | 4.27.5 | 12-2010 | 27754P |
| BANKRUPTCY | Review and Processing Procedures | 4.27.3* | 08-2009 | 27752T |
| BANKRUPTCY | Statute of Limitations Considerations | 4.27.4 | 08-2009 | 27753E |
| BANKRUPTCY AND OTHER INSOLVENCIES | Automated Discharge System (ADS) | 5.9.18 | 05-2008 | 39976V |
| BANKRUPTCY AND OTHER INSOLVENCIES | Automated Proofs of Claim (APOC) | 5.9.14* | 06-2013 | 39971S |
| BANKRUPTCY AND OTHER INSOLVENCIES | Closing A Bankruptcy Case | 5.9.17* | 06-2010 | 39975K |
| BANKRUPTCY AND OTHER INSOLVENCIES | Common Bankruptcy Issues | 5.9.4* | 01-2011 | 39959K |
| BANKRUPTCY AND OTHER INSOLVENCIES | Debtors' Delinquent Accounts | 5.9.3* | 12-2010 | 39958Z |
| BANKRUPTCY AND OTHER INSOLVENCIES | Electronic Proofs of Claim (EPOC) | 5.9.21 | 06-2013 | 62327Q |
| BANKRUPTCY AND OTHER INSOLVENCIES | Insolvency Automated Processes | 5.9.12 | 05-2008 | 39969G |
| BANKRUPTCY AND OTHER INSOLVENCIES | Insolvency Case Monitoring | 5.9.16 | 02-2011 | 39974Z |
| BANKRUPTCY AND OTHER INSOLVENCIES | Insolvency Disclosure and Telephone Procedures | 5.9.19 | 11-2011 | 39977G |
| BANKRUPTCY AND OTHER INSOLVENCIES | Insolvency Mail Processing | 5.9.11 | 10-2010 | 39968V |
| BANKRUPTCY AND OTHER INSOLVENCIES | Manual Proofs of Claim and Common Claim Issues | 5.9.13* | 09-2013 | 39970H |
| BANKRUPTCY AND OTHER INSOLVENCIES | Non-Bankruptcy Insolvencies | 5.9.20 | 10-2010 | 51069N |
| BANKRUPTCY AND OTHER INSOLVENCIES | Opening a Bankruptcy Case | 5.9.5* | 01-2011 | 39961W |
| BANKRUPTCY AND OTHER INSOLVENCIES | Overview of Bankruptcy | 5.9.1 | 09-2010 | 39955S |
| BANKRUPTCY AND OTHER INSOLVENCIES | Payments in Bankruptcy | 5.9.15 | 04-2011 | 39972D |
| BANKRUPTCY AND OTHER INSOLVENCIES | Processing Chapter 11 Bankruptcy Cases | 5.9.8* | 04-2013 | 39964D |
| BANKRUPTCY AND OTHER INSOLVENCIES | Processing Chapter 12 Bankruptcy Cases | 5.9.9* | 04-2013 | 39966Z |
| BANKRUPTCY AND OTHER INSOLVENCIES | Processing Chapter 13 Bankruptcy Cases | 5.9.10 | 06-2013 | 39967K |
| BANKRUPTCY AND OTHER INSOLVENCIES | Processing Chapter 7 Bankruptcy Cases | 5.9.6 | 01-2011 | 39962H |
| BANKRUPTCY AND OTHER INSOLVENCIES | Processing Chapter 9 and Chapter 15 Bankruptcy Cases | 5.9.7* | 08-2013 | 39963S |
| BANKRUPTCY AND OTHER INSOLVENCIES | The Bankruptcy Code and Collection | 5.9.2 | 09-2010 | 39956D |
| Bankruptcy Petitions | BANKRUPTCY | 4.27.1 | 08-2009 | 27750X |
| Barred Statute Procedures | APPEALS STATUTE RESPONSIBILITY | 8.21.7 | 08-2012 | 39934P |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|--|---|----------------------|-----------------------|
| Basic Principles of Community Property Law | COMMUNITY PROPERTY | 25.18.1 | 03-2011 38246Q |
| Basic Security Concepts | PHYSICAL SECURITY PROGRAM | 10.2.11 | 09-2009 51724H |
| Batch/Block Tracking System (BBTS) | CAMPUS MAIL AND WORK CONTROL | 3.10.5 | 10-2012 33393S |
| Batching and Numbering | CAMPUS MAIL AND WORK CONTROL | 3.10.73* | 09-2012 53717M |
| Black Lung Benefit Trusts | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.22 | 04-2003 36072Q |
| Black Lung Benefit Trusts (oΩY501(c)(21)) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.27 | 05-2010 35933Q |
| BLOCK OUT OF BALANCE RESOLUTION | General Instructions | 3.40.37 | 10-2012 34905O |
| BLOCK OUT OF BALANCE RESOLUTION | Information Returns Processing | 3.40.8 | 10-2012 34899V |
| BMF Account Numbers | CAMPUS DOCUMENT SERVICES | 3.13.2* | 10-2012 33746X |
| BMF Duplicate Filing Conditions | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.9* | 09-2013 36849J |
| BMF Entity Unpostable Correction Procedures | CAMPUS DOCUMENT SERVICES | 3.13.222* | 10-2012 33790P |
| BMF General Instructions | ERROR RESOLUTION | 3.12.38* | 11-2012 32384X |
| BMF General Instructions | ISRP SYSTEM | 3.24.38 | 11-2012 39345Q |
| BMF Installment Agreements | INSTALLMENT AGREEMENTS | 5.14.7* | 03-2011 28509U |
| BMF International Adjustments | INTERNATIONAL | 21.8.2* | 09-2013 49814S |
| BMF International Miscellaneous Tax Returns | ISRP SYSTEM | 3.24.25 | 10-2012 34384R |
| BMF LIABILITY DETERMINATION | BMF Underreporter (BMF AUR) Control | 4.119.1* | 08-2013 55352J |
| BMF LIABILITY DETERMINATION | BMF Underreporter (BMF-AUR) Program | 4.119.4* | 10-2013 55355Q |
| BMF Underreporter (BMF AUR) Control | BMF LIABILITY DETERMINATION | 4.119.1* | 08-2013 55352J |
| BMF Underreporter (BMF-AUR) Program | BMF LIABILITY DETERMINATION | 4.119.4* | 10-2013 55355Q |
| BMF/CAWR/PMF Unpostable Resolution | ERROR RESOLUTION | 3.12.279* | 10-2012 31656Y |
| BMF/NMF Miscellaneous Information | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.1* | 09-2013 36841Z |
| BOB Transcription Instructions | ISRP SYSTEM | 3.24.162 | 10-2012 34677F |
| Boycotts | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.6 | 05-2006 27732B |
| Branded Prescription Drug Fee | AFFORDABLE CARE ACT FEES | 25.21.1 | 07-2012 59067T |
| BSA Examiner Responsibilities for Form 8300/6050I Examinations | BANK SECRECY ACT | 4.26.11 | 11-2006 27709M |
| Burden Reduction Activities | OFFICE OF TAXPAYER BURDEN REDUCTION | 22.24.1 | 06-2012 37489Z |
| Business Leagues | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.6 | 06-2001 35975W |
| Business Leagues IRC 501(c)(6) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.15 | 03-2003 35992H |
| Business Master File (BMF) Notice Review | NOTICE REVIEW | 3.14.2* | 10-2012 32201V |
| Business Results Measures for Submission Processing Functions | GENERAL | 3.0.275 | 09-2013 32289Z |
| Business Returns IRC 6020(b) Processing | LIABILITY DETERMINATION | 5.18.2* | 06-2013 36855N |
| Business Rules | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.3 | 06-2011 55000E |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Additional Computer Paragraph Notices and Transcripts | 21.7.11* | 09-2013 36851V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Assigning Employer Identification Numbers (EINs) | 21.7.13* | 08-2013 | 32186R |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | BMF Duplicate Filing Conditions | 21.7.9* | 09-2013 | 36849J |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | BMF/NMF Miscellaneous Information | 21.7.1* | 09-2013 | 36841Z |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Employment and Railroad Tax Returns | 21.7.2* | 09-2013 | 36842K |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Estate and Gift Tax Returns | 21.7.5* | 09-2013 | 36845R |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Excise Taxes | 21.7.8* | 09-2013 | 36848Y |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Exempt Organizations and Tax Exempt Bonds | 21.7.7* | 11-2012 | 36847N |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Income Taxes/Information Returns | 21.7.4* | 09-2013 | 36844G |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | No-Merge Cases | 21.7.10 | 08-2013 | 36850K |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Non-Master File (NMF) Adjustments | 21.7.12* | 09-2013 | 36852G |
| BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | Unemployment Taxes | 21.7.3* | 09-2013 | 36843V |
| Business Valuation Guidelines | ENGINEERING PROGRAM | 4.48.4 | 07-2006 | 39441Z |
| Calling Card Ordering System | ENTERPRISE NETWORKS | 2.13.7 | 07-2013 | 40164F |
| Campus Appeals Docketed Cases | APPEALS DOCKETED CASES | 8.4.2 | 10-2012 | 50785K |
| Campus Collection Fraud Procedures | FRAUD HANDBOOK | 25.1.11 | 05-2013 | 49714R |
| Campus Collection Programs | LIABILITY COLLECTION | 5.19.7 | 09-2010 | 36866U |
| Campus Compliance International Case Processing (CCICP) | LIABILITY COLLECTION | 5.19.19 | 04-2012 | 52390T |
| Campus Compliance Operations Site | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.5 | 10-2010 | 33011Z |
| Campus Deposit Activity | DEPOSIT ACTIVITY | 3.8.44* | 10-2012 | 33386D |
| CAMPUS DOCUMENT SERVICES | Application for Taxpayer Identification Number for Pending U.S. Adoptions | 3.13.40 | 11-2012 | 52088E |
| CAMPUS DOCUMENT SERVICES | BMF Account Numbers | 3.13.2* | 10-2012 | 33746X |
| CAMPUS DOCUMENT SERVICES | BMF Entity Unpostable Correction Procedures | 3.13.222* | 10-2012 | 33790P |
| CAMPUS DOCUMENT SERVICES | EPMF Account Numbers | 3.13.36 | 06-2013 | 33775A |
| CAMPUS DOCUMENT SERVICES | Exempt Organization Account Numbers | 3.13.12 | 11-2012 | 33760B |
| CAMPUS DOCUMENT SERVICES | IMF Entity Control Unpostables | 3.13.122* | 11-2012 | 31657J |
| CAMPUS DOCUMENT SERVICES | Individual Master File (IMF) Account Numbers | 3.13.5 | 10-2012 | 33759A |
| CAMPUS DOCUMENT SERVICES | Media Transport and Control | 3.13.62 | 10-2012 | 33780T |
| Campus Examination Fraud Procedures | FRAUD HANDBOOK | 25.1.14 | 06-2013 | 54034A |
| Campus Examination Telephone Contacts | LIABILITY DETERMINATION | 4.19.19 | 11-2012 | 48158D |
| CAMPUS MAIL AND WORK CONTROL | Batch/Block Tracking System (BBTS) | 3.10.5 | 10-2012 | 33393S |
| CAMPUS MAIL AND WORK CONTROL | Batching and Numbering | 3.10.73* | 09-2012 | 53717M |
| CAMPUS MAIL AND WORK CONTROL | Information Returns Processing | 3.10.8 | 10-2012 | 33395O |
| CAMPUS MAIL AND WORK CONTROL | Receiving, Extracting, and Sorting | 3.10.72* | 09-2012 | 33410S |
| Campus Management Operations (CMO) | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.8 | 09-2008 | 50497Z |
| Campus Monitoring Reports | WORK PLANNING AND CONTROL | 3.30.124* | 11-2012 | 34770H |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Campus Performance Evaluation Reporting System | ISRP SYSTEM | 3.24.50 | 10-2012 | 34590X |
| Campus Procedures for Estate Tax | ESTATE AND GIFT TAX | 4.25.2* | 09-2009 | 34469D |
| Campus Quality Assurance Program | ISRP SYSTEM | 3.24.28 | 11-2012 | 34570F |
| Campus Support | ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | 21.1.7* | 09-2013 | 38746V |
| CAP (CAWR Automated Program) Technical System Procedures | LIABILITY DETERMINATION | 4.19.8 | 04-2013 | 40897H |
| Career and Career Conditional Employment | CAREER AND CAREER CONDITIONAL EMPLOYMENT | 6.315.1 | 11-2009 | 52705K |
| CAREER AND CAREER CONDITIONAL EMPLOYMENT | Career and Career Conditional Employment | 6.315.1 | 11-2009 | 52705K |
| Carrybacks | ACCOUNT RESOLUTION | 21.5.9* | 09-2013 | 36829R |
| CAS Technical and Procedural Information | COMPUTER AUDIT SPECIALIST | 4.47.2 | 08-2002 | 27550V |
| Case and Inventory Management | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.11 | 03-2011 | 30662S |
| Case Closing and Special Handling Procedures | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.12 | 05-2013 | 33044U |
| Case Closing Procedures | ESTATE AND GIFT TAX | 4.25.10 | 02-2013 | 58883R |
| Case Closing Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.16 | 02-2013 | 33220M |
| Case Development | CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | 5.24.2 | 07-2009 | 51867Z |
| Case Development and Licensure (CD&L) | PRACTICE BEFORE THE SERVICE | 1.25.3 | 06-2010 | 52483F |
| Case File Assembly Guidelines | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.12 | 05-2013 | 33838Y |
| Case Identification and Status Codes | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.5 | 06-2013 | 55039N |
| CASE PROCESSING | CCP Installment Agreements | 5.4.11 | 04-2013 | 49239H |
| CASE PROCESSING | Clerical Procedures in Centralized Case Process | 5.4.13 | 07-2008 | 49242E |
| CASE PROCESSING | Field Office Resource Team | 5.4.12 | 01-2013 | 49241T |
| CASE PROCESSING | GENERAL CASE PROCESSING | 5.4.10 | 10-2007 | 49238W |
| Case Processing | TECHNICAL SERVICES | 4.8.2 | 06-2013 | 31456W |
| Case Processing and Controls | EXAM OFFER-IN-COMPROMISE | 4.18.6 | 12-2010 | 28832M |
| Case Processing Guidelines | CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | 5.24.3 | 07-2009 | 51868K |
| Case Selection Procedures | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.5 | 05-2010 | 33033N |
| Cases Requiring Special Handling | COLLECTION DUE PROCESS | 8.22.6 | 09-2012 | 58569K |
| Cases Requiring Special Handling | FIELD COLLECTING PROCEDURES | 5.1.12* | 09-2012 | 27992F |
| Casework Communications | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.6 | 06-2013 | 30657Z |
| Cash or Deferred Arrangements | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.2 | 06-2010 | 35951M |
| CAWR Control | LIABILITY DETERMINATION | 4.19.22 | 04-2013 | 50661Z |
| CAWR Manager and Coordinator Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.22 | 03-2013 | 50658C |
| CAWR Reconciliation Balancing | LIABILITY DETERMINATION | 4.19.4* | 04-2013 | 36858U |
| CCP Installment Agreements | CASE PROCESSING | 5.4.11 | 04-2013 | 49239H |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| CDE Application and Use | COMPLIANCE DATA ENVIRONMENT (CDE) | 4.103.1 | 05-2011 | 55116P |
| CDE Procedures | COMPLIANCE DATA ENVIRONMENT (CDE) | 4.103.2 | 05-2011 | 55246E |
| CDE Roles and Reports | COMPLIANCE DATA ENVIRONMENT (CDE) | 4.103.3 | 05-2011 | 55247P |
| Cemetery Companies | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.13 | 01-2009 | 35983W |
| Cemetery Companies - IRC 501(c)(13) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.21 | 08-2006 | 35987O |
| Central Reconsideration Unit | AUDIT RECONSIDERATION | 4.13.3 | 12-2009 | 31050E |
| CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | Case Development | 5.24.2 | 07-2009 | 51867Z |
| CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | Case Processing Guidelines | 5.24.3 | 07-2009 | 51868K |
| CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | Overview | 5.24.1 | 07-2009 | 51865D |
| Central Withholding Agreement Program Group Manager Handbook | RESOURCE GUIDE FOR MANAGERS | 1.4.24 | 01-2013 | 57275B |
| Centralized Case Processing | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.8 | 05-2011 | 30467T |
| Centralized Case Processing - Liens | LIABILITY COLLECTION | 5.19.12 | 01-2010 | 47931K |
| Centralized Files and Scheduling | ISRP SYSTEM | 3.24.173 | 10-2012 | 34697X |
| Centralized Files and Scheduling | LIABILITY DETERMINATION | 4.19.12 | 12-2011 | 48150T |
| Centralized Offer in Compromise Initial Processing and Processability | OFFER IN COMPROMISE | 5.8.2 | 05-2013 | 27841N |
| Centralized Offer in Compromise Transfers, Perfection, and Case Building | OFFER IN COMPROMISE | 5.8.3 | 05-2013 | 27842Y |
| Certain Technical Issues | EXAMINATION OF RETURNS | 4.10.13 | 03-2005 | 35206C |
| Certificates Relating to Liens and Claims for Damages Under IRC § 7432 | FEDERAL TAX LIENS | 5.12.3* | 10-2013 | 35752V |
| Certification of State Federal Unemployment Tax Act (FUTA) Credits | LIABILITY DETERMINATION | 4.19.5* | 09-2013 | 36859F |
| CFO INTERNAL POLICY AND PROCEDURES | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office | 1.31.7 | 07-2011 | 35660U |
| CFO INTERNAL POLICY AND PROCEDURES | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | 1.31.3 | 01-2009 | 50906D |
| Change in Accounting Method | EXAMINING OFFICERS GUIDE (EOG) | 4.11.6 | 05-2005 | 36013Z |
| Change Management (ChM) Policy | CONFIGURATION AND CHANGE MANAGEMENT | 2.150.3 | 07-2013 | 60768V |
| Chapter 11 Bankruptcy (Reorganization) | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.10 | 08-2010 | 57349G |
| Chapter 13 Bankruptcy (Individuals with Regular Income) | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.11 | 10-2010 | 57350H |
| Chapter 3 Withholding Returns | INTERNATIONAL ISRP | 3.37.110 | 10-2012 | 34874A |
| Chapter 7 Bankruptcy (Liquidation) | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.9 | 08-2010 | 57348V |
| Chapter Three Withholding (CTW) Database | INTERNATIONAL ERROR RESOLUTION | 3.22.111* | 10-2012 | 38623V |
| Chapter Three Withholding (CTW) Returns - Form 1042 | INTERNATIONAL ERROR RESOLUTION | 3.22.110* | 11-2012 | 34040M |
| Chapter Three Withholding Returns | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.111* | 10-2012 | 38622K |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Chapter Three Withholding Returns Form 1042 | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.110* | 10-2012 | 34025X |
| Chief | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.9 | 10-2003 | 30468E |
| Chief Counsel | ORGANIZATION AND STAFFING | 1.1.6 | 02-2012 | 30379K |
| Chief Financial Officer | ORGANIZATION AND STAFFING | 1.1.21 | 12-2010 | 37682C |
| Chief, Communications and Liaison | ORGANIZATION AND STAFFING | 1.1.11 | 05-2009 | 30385O |
| Church Tax Inquiries and Examinations - IRC oŲ 7611 | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.7 | 08-2010 | 33247D |
| Civic Leagues, Social Welfare Organizations and Local Associations of Employees | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.4 | 06-2001 | 35941Q |
| Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.13 | 03-2003 | 35991W |
| Civil Considerations | INVESTIGATIVE PROCESS | 9.5.13 | 01-2009 | 36234E |
| Civil Fraud | FRAUD HANDBOOK | 25.1.6 | 10-2009 | 27686Y |
| Civil Seizure and Forfeiture | ASSET SEIZURE AND FORFEITURE | 9.7.2 | 05-2012 | 35087F |
| Claims | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.4 | 12-2011 | 30314F |
| Claims | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.7 | 05-2013 | 33037F |
| Claims | LIABILITY DETERMINATION | 4.19.16 | 11-2011 | 48155W |
| Claims and Overassessment Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.7 | 08-2012 | 50793K |
| Claims and Petitions | ASSET SEIZURE AND FORFEITURE | 9.7.7 | 11-2008 | 36436C |
| Classes of Mail and United States Postal Service (USPS) Special Services | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.2 | 08-2012 | 31772Z |
| Classification and Case Building | PLANNING AND SPECIAL PROGRAMS | 4.1.5 | 08-2012 | 27608A |
| Classification of International-Feature Returns | INTERNATIONAL PROCEDURES | 4.60.5 | 09-2004 | 35002I |
| Classification of NRP Returns | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.3 | 12-2011 | 33008C |
| Classification Settlement Program (CSP) | EMPLOYMENT TAX | 4.23.6 | 03-2012 | 35226U |
| Classification, Selection and Assignment of Employment Tax Cases | EMPLOYMENT TAX | 4.23.3 | 07-2013 | 35223N |
| Clearing IMDs | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.9 | 10-2011 | 53704J |
| Clerical | LIABILITY DETERMINATION | 4.19.21 | 12-2012 | 48161A |
| Clerical Procedures in Centralized Case Process | CASE PROCESSING | 5.4.13 | 07-2008 | 49242E |
| Closed Case Referrals and Customer Service Contacts | APPEALS FUNCTION | 8.1.9 | 08-2012 | 57550J |
| Closing A Bankruptcy Case | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.17* | 06-2010 | 39975K |
| CLOSING AGREEMENTS | Processing Closing Agreements in Appeals | 8.13.1 | 08-2012 | 36039F |
| Closing Agreements | TAX EXEMPT BONDS (TEB) | 4.81.6 | 08-2011 | 54530N |
| Closing and Post Closing Actions | COLLECTION DUE PROCESS | 8.22.9 | 09-2012 | 58573S |
| Closing Letters and Reports of Examination | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.15 | 08-2010 | 33218A |
| Closing Procedures | INVESTIGATIVE PROCESS | 9.5.14 | 09-2005 | 36235P |
| Closings to Appeals | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.5 | 12-2012 | 30315Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Code and Edit, Transcription | NATIONAL RESEARCH PROGRAM (NRP) | 3.34.3 | 03-2010 | 40274C |
| COLLATERAL AGREEMENTS | Collateral Agreements and Security Type Collateral | 5.6.1 | 10-2011 | 35489F |
| COLLATERAL AGREEMENTS | Maintenance | 5.6.2 | 09-2011 | 35491R |
| Collateral Agreements | OFFER IN COMPROMISE | 5.8.6 | 10-2010 | 27846Q |
| Collateral Agreements and Security Type Collateral | COLLATERAL AGREEMENTS | 5.6.1 | 10-2011 | 35489F |
| Collectibility Determination | TRUST FUND COMPLIANCE | 5.7.5 | 06-2011 | 35499B |
| Collecting Estate and Gift Tax Accounts | DECEDENT ESTATES AND ESTATE TAX | 5.5.7 | 09-2013 | 35487J |
| Collecting From Limited Liability Companies | FIELD COLLECTING PROCEDURES | 5.1.21 | 09-2009 | 50718T |
| Collection Appeal Rights | FIELD COLLECTING PROCEDURES | 5.1.9 | 06-2013 | 35409L |
| Collection Appeal Rights | LIABILITY COLLECTION | 5.19.8 | 08-2010 | 28018A |
| Collection Appeals Program (CAP) | COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | 8.24.1 | 09-2012 | 50808Y |
| COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | Collection Appeals Program (CAP) | 8.24.1 | 09-2012 | 50808Y |
| COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | Jeopardy Levy Appeals | 8.24.2 | 09-2012 | 59045F |
| Collection Cases | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.8 | 09-2013 | 48402M |
| COLLECTION DUE PROCESS | Alternatives to Collection Action | 8.22.7 | 09-2012 | 58571W |
| COLLECTION DUE PROCESS | Back-End Processing for Collection Due Process and Equivalent Hearing Cases | 8.22.3 | 09-2012 | 49098W |
| COLLECTION DUE PROCESS | Cases Requiring Special Handling | 8.22.6 | 09-2012 | 58569K |
| COLLECTION DUE PROCESS | Closing and Post Closing Actions | 8.22.9 | 09-2012 | 58573S |
| COLLECTION DUE PROCESS | Collection Due Process Appeals Program | 8.22.4* | 09-2012 | 49156R |
| COLLECTION DUE PROCESS | Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases | 8.22.1 | 09-2012 | 49095P |
| COLLECTION DUE PROCESS | Liability Issues and Relief from Liability | 8.22.8 | 09-2012 | 58572H |
| COLLECTION DUE PROCESS | Receipt, Control and Pre-Conference Considerations | 8.22.5 | 09-2012 | 49157C |
| Collection Due Process Appeals | COLLECTION DUE PROCESS | 8.22.4* | 09-2012 | 49156R |
| Collection Group Manager, Territory Manager and Area Director Operational Aid | RESOURCE GUIDE FOR MANAGERS | 1.4.50* | 03-2013 | 33258K |
| Collection Inventory | FIELD COLLECTING PROCEDURES | 5.1.20* | 06-2010 | 50396N |
| Collection of Taxes in Community Property States | COMMUNITY PROPERTY | 25.18.4 | 03-2011 | 38263B |
| Collection on Accounts with Special Estate Tax Elections | DECEDENT ESTATES AND ESTATE TAX | 5.5.6 | 06-2013 | 35486Y |
| Collection Operations Transcript Processing | LIABILITY COLLECTION | 5.19.10* | 10-2012 | 34453T |
| COLLECTION QUALITY MEASUREMENT | Advisory Embedded Quality Attribute Definitions | 5.13.7 | 08-2010 | 47657N |
| COLLECTION QUALITY MEASUREMENT | Embedded Quality Administrative Guidelines | 5.13.1 | 07-2011 | 35467R |
| COLLECTION QUALITY MEASUREMENT | Embedded Quality Attribute Definitions | 5.13.2 | 05-2010 | 35469N |
| COLLECTION QUALITY MEASUREMENT | Field Insolvency/Embedded Quality Attribute Definitions | 5.13.6 | 10-2009 | 47937Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| COLLECTION QUALITY MEASUREMENT | Offer in Compromise/Embedded Quality Attribute Definitions | 5.13.4 | 08-2009 | 29930B |
| Collection Reports | REPORTS | 5.2.4 | 10-2013 | 35464K |
| Collection Statute Expiration | FIELD COLLECTING PROCEDURES | 5.1.19 | 05-2013 | 37576X |
| Collection Statutes | APPEALS STATUTE RESPONSIBILITY | 8.21.5 | 08-2012 | 39932T |
| Collection Time Reporting | REPORTS | 5.2.1 | 10-2013 | 35459R |
| Collection Tools for International Cases | INTERNATIONAL AND INSULAR ISSUES | 5.21.3 | 02-2009 | 20355E |
| Combination Offers | EXAM OFFER-IN-COMPROMISE | 4.18.4 | 01-2011 | 28830Q |
| Comman Code ACTON | IDRS TERMINAL RESPONSES | 2.3.12 | 11-2012 | 28125Q |
| Command Code ASGNI/ASGNB formerly TSIGN | IDRS TERMINAL INPUT | 2.4.27 | 12-2011 | 28218C |
| Command Code ASIGN | IDRS TERMINAL INPUT | 2.4.50 | 01-2009 | 28241R |
| Command Code ATINQ | IDRS TERMINAL RESPONSES | 2.3.71 | 01-2009 | 28183W |
| Command Code BRTVU | IDRS TERMINAL RESPONSES | 2.3.57 | 12-2011 | 58088M |
| Command Code CCASG for Case Control Activity System | IDRS TERMINAL INPUT | 2.4.42 | 01-2012 | 28234C |
| Command Code CDPTR | IDRS TERMINAL INPUT | 2.4.57 | 01-2009 | 35348J |
| Command Code CDPWEB (CDPTA, CDPTE) | IDRS TERMINAL RESPONSES | 2.3.79 | 02-2012 | 33046Q |
| Command Code CHK64 and CHK64R | IDRS TERMINAL INPUT | 2.4.21 | 01-2010 | 28211D |
| Command Code CHKCLR and CHKCL | IDRS TERMINAL INPUT | 2.4.23 | 07-2009 | 28214K |
| Command Code CRMNL | IDRS TERMINAL INPUT | 2.4.22* | 01-2010 | 28213Z |
| Command Code CSEDR | IDRS TERMINAL INPUT | 2.4.38 | 07-2010 | 28230K |
| Command Code CSORD | IDRS TERMINAL INPUT | 2.4.55* | 11-2011 | 53615P |
| Command Code DAILY | IDRS TERMINAL RESPONSES | 2.3.30 | 12-2012 | 28143M |
| Command Code DDBCK/ DDBCVC / DDBCS | IDRS TERMINAL INPUT | 2.4.58 | 06-2011 | 38335K |
| Command Code DDBKD | IDRS TERMINAL RESPONSES | 2.3.80 | 01-2009 | 37170F |
| Command Code DDBOL | IDRS TERMINAL RESPONSES | 2.3.54* | 08-2009 | 30809R |
| Command Code DDPOL | IDRS TERMINAL RESPONSES | 2.3.74 | 12-2012 | 28186D |
| Command Code DFAST | IDRS TERMINAL RESPONSES | 2.3.85* | 06-2013 | 61664M |
| Command Code DOALL | IDRS TERMINAL INPUT | 2.4.34 | 06-2011 | 28226C |
| Command Code DUPED | IDRS TERMINAL INPUT | 2.4.53 | 01-2007 | 31276M |
| Command Code DUPOL | IDRS TERMINAL RESPONSES | 2.3.68 | 12-2012 | 28112N |
| Command Code ECREQ | IDRS TERMINAL RESPONSES | 2.3.27 | 06-2012 | 28140F |
| Command Code EFTPS | IDRS TERMINAL RESPONSES | 2.3.70 | 08-2013 | 28182L |
| Command Code EICMP | IDRS TERMINAL RESPONSES | 2.3.49 | 11-2012 | 28161I |
| Command Code EMFOL | IDRS TERMINAL RESPONSES | 2.3.64 | 12-2012 | 28177S |
| Command Code ENMOD | IDRS TERMINAL RESPONSES | 2.3.15* | 11-2012 | 28128X |
| Command Code EPLAN | IDRS TERMINAL INPUT | 2.4.46 | 12-2011 | 28100V |
| Command Code ESTAB | IDRS TERMINAL RESPONSES | 2.3.62 | 01-2010 | 28174L |
| Command Code ESTAB A | IDRS TERMINAL RESPONSES | 2.3.81 | 01-2011 | 55093B |
| Command Code ESTABD | IDRS TERMINAL RESPONSES | 2.3.17 | 06-2013 | 28130J |
| Command Code ESTABH | IDRS TERMINAL RESPONSES | 2.3.82 | 01-2011 | 55095X |
| Command Code ESTABM | IDRS TERMINAL RESPONSES | 2.3.18 | 01-2010 | 28131U |
| Command Code ESTABR | IDRS TERMINAL RESPONSES | 2.3.56 | 01-2010 | 28168H |
| Command Code FTDPN | IDRS TERMINAL RESPONSES | 2.3.28 | 06-2013 | 28141Q |
| Command Code FTPIN | IDRS TERMINAL RESPONSES | 2.3.39 | 06-2009 | 28151M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|-------------------------|------------|---------------|----------------|
| Command Code IMFOL | IDRS TERMINAL RESPONSES | 2.3.51 | 05-2013 | 28163E |
| Command Code IRPTR | IDRS TERMINAL RESPONSES | 2.3.35* | 10-2013 | 28102R |
| Command Code ISTSD | IDRS TERMINAL RESPONSES | 2.3.76 | 01-2010 | 32675P |
| Command Code ISTSE | IDRS TERMINAL RESPONSES | 2.3.77 | 06-2013 | 32676A |
| Command Code ISTSR | IDRS TERMINAL INPUT | 2.4.56 | 01-2011 | 32674E |
| Command Code LEVY | IDRS TERMINAL INPUT | 2.4.31* | 12-2011 | 28223V |
| Command Code LOCAT | IDRS TERMINAL RESPONSES | 2.3.78 | 12-2011 | 32689D |
| Command Code LVREQ | IDRS TERMINAL RESPONSES | 2.3.50 | 01-2007 | 28162T |
| Command Code MESSG | IDRS TERMINAL INPUT | 2.4.4 | 01-2010 | 28192H |
| Command Code MFTRA | IDRS TERMINAL RESPONSES | 2.3.32* | 10-2012 | 28145I |
| Command Code NMFST | IDRS TERMINAL INPUT | 2.4.14 | 01-2011 | 28203D |
| Command Code NMFTM | IDRS TERMINAL INPUT | 2.4.11 | 01-2009 | 28200W |
| Command Code NOREF Overview | IDRS TERMINAL INPUT | 2.4.37 | 12-2011 | 28229J |
| Command Code NRP97 | IDRS TERMINAL INPUT | 2.4.45* | 01-2010 | 28237J |
| Command Code PATRA | IDRS TERMINAL RESPONSES | 2.3.34 | 01-2011 | 28147E |
| Command Code PDTUP | IDRS TERMINAL INPUT | 2.4.32* | 01-2010 | 28224G |
| Command Code PICRD | IDRS TERMINAL RESPONSES | 2.3.40 | 01-2009 | 28152X |
| Command Code PIEST | IDRS TERMINAL RESPONSES | 2.3.41 | 01-2009 | 28153I |
| Command Code PIFTF | IDRS TERMINAL RESPONSES | 2.3.43 | 01-2009 | 28155E |
| Command Code PINEX | IDRS TERMINAL INPUT | 2.4.43 | 12-2012 | 28235N |
| Command Code PIVAR | IDRS TERMINAL RESPONSES | 2.3.44* | 07-2009 | 28156P |
| Command Code PMFOL | IDRS TERMINAL RESPONSES | 2.3.53 | 04-2013 | 28165A |
| Command Code RFINK and RAFRQ | IDRS TERMINAL RESPONSES | 2.3.16 | 12-2011 | 28129I |
| Command Code SCFTR | IDRS TERMINAL RESPONSES | 2.3.36 | 12-2011 | 28148P |
| Command Code STAUP, STATI, STATB | IDRS TERMINAL INPUT | 2.4.28* | 11-2012 | 28219N |
| Command Code STN90 | IDRS TERMINAL INPUT | 2.4.35 | 01-2010 | 28227N |
| Command Code TDINQ | IDRS TERMINAL RESPONSES | 2.3.26 | 11-2012 | 28139E |
| Command Code TERUP | IDRS TERMINAL INPUT | 2.4.13 | 01-2011 | 28202S |
| Command Code TMSSN | IDRS TERMINAL INPUT | 2.4.59 | 11-2012 | 54615Z |
| Command Code TXCMP | IDRS TERMINAL RESPONSES | 2.3.38 | 12-2012 | 28150B |
| Command Code UNLCE | IDRS TERMINAL INPUT | 2.4.41 | 11-2012 | 28233R |
| Command Code UPDIS for the GUF System | IDRS TERMINAL RESPONSES | 2.3.48 | 12-2012 | 28160X |
| Command Code UPTIN for the GUF System | IDRS TERMINAL RESPONSES | 2.3.37 | 12-2012 | 28149A |
| Command Code URINQ (URF) | IDRS TERMINAL RESPONSES | 2.3.20 | 06-2011 | 28133Q |
| Command Code VPARS | IDRS TERMINAL RESPONSES | 2.3.69 | 08-2009 | 28181A |
| Command Code VPMSG | IDRS TERMINAL INPUT | 2.4.47 | 01-2010 | 28238U |
| Command Code VPPIN | IDRS TERMINAL INPUT | 2.4.48 | 01-2010 | 28239F |
| Command Code XSINQ | IDRS TERMINAL RESPONSES | 2.3.45 | 06-2011 | 28157A |
| Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 | IDRS TERMINAL INPUT | 2.4.17 | 06-2013 | 28207V |
| Command Codes ASEDD and ASEDR | IDRS TERMINAL INPUT | 2.4.39 | 07-2010 | 28231V |
| Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | IDRS TERMINAL INPUT | 2.4.25 | 12-2012 | 28216G |
| Command Codes BMFOL and BMFOR | IDRS TERMINAL RESPONSES | 2.3.59* | 12-2012 | 28171E |
| Command Codes CFINK and RPINK for CAF Inquiry | IDRS TERMINAL RESPONSES | 2.3.31 | 11-2012 | 28144X |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|--|-------------------------|----------------------|-----------------------|
| Command Codes CSPOD, CSPSP, CSSAD and CSZIP | IDRS TERMINAL INPUT | 2.4.54* | 11-2011 33288Y |
| Command Codes DELET and CCPYT | IDRS TERMINAL INPUT | 2.4.12 | 12-2011 28201H |
| Command Codes DM1DT and DTVUE | IDRS TERMINAL RESPONSES | 2.3.25 | 01-2011 28138T |
| Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | IDRS TERMINAL INPUT | 2.4.33 | 11-2012 28225R |
| Command Codes ELFUP and ELFRQ | IDRS TERMINAL RESPONSES | 2.3.55 | 12-2012 28167W |
| Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | IDRS TERMINAL INPUT | 2.4.9 | 11-2012 28198V |
| Command Codes EOREQ and EOCHG | IDRS TERMINAL INPUT | 2.4.10 | 11-2012 28199G |
| Command Codes ESIGN and BSIGN | IDRS TERMINAL INPUT | 2.4.8 | 11-2012 28197K |
| Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing | IDRS TERMINAL INPUT | 2.4.15 | 02-2012 28205Z |
| Command Codes FFINQ, REINF, and REMFE | IDRS TERMINAL RESPONSES | 2.3.13* | 04-2013 28126B |
| Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | IDRS TERMINAL INPUT | 2.4.24 | 06-2013 28215V |
| Command Codes FRM14, FRM49 and TDIRQ | IDRS TERMINAL INPUT | 2.4.26 | 11-2012 28217R |
| Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS | IDRS TERMINAL INPUT | 2.4.30* | 06-2013 28222K |
| Command Codes INOLE, EOGEN and SPARQ | IDRS TERMINAL RESPONSES | 2.3.47* | 12-2011 28159W |
| Command Codes INTST, ICOMP, and COMPA | IDRS TERMINAL RESPONSES | 2.3.29 | 11-2012 28142B |
| Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | IDRS TERMINAL INPUT | 2.4.7 | 11-2012 28196Z |
| Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | IDRS TERMINAL INPUT | 2.4.6 | 01-2009 28194D |
| Command Codes MFREQ and RECON | IDRS TERMINAL RESPONSES | 2.3.10 | 12-2012 28123U |
| Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | IDRS TERMINAL RESPONSES | 2.3.60 | 12-2012 28172P |
| Command Codes PLINF and PLINQ | IDRS TERMINAL RESPONSES | 2.3.66 | 03-2013 28178D |
| Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System | IDRS TERMINAL INPUT | 2.4.5 | 01-2011 28193S |
| Command Codes REQ54 and ADJ54 | IDRS TERMINAL INPUT | 2.4.16 | 06-2013 28206K |
| Command Codes REQ77, FRM77 and FRM7A | IDRS TERMINAL INPUT | 2.4.19 | 11-2012 28209R |
| Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | IDRS TERMINAL INPUT | 2.4.40 | 11-2012 28232G |
| Command Codes RFUND and REFAP | IDRS TERMINAL INPUT | 2.4.20* | 06-2013 28210S |
| Command Codes RPVUE, RPVCU and RPPRT | IDRS TERMINAL RESPONSES | 2.3.63 | 06-2013 28175W |
| Command Codes RTVUE, RTFTP | IDRS TERMINAL RESPONSES | 2.3.52 | 06-2013 57904Z |
| Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | IDRS TERMINAL INPUT | 2.4.29 | 01-2010 28221Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Command Codes TPCIN and TPCOL | IDRS TERMINAL INPUT | 2.4.52 | 01-2010 | 28243N |
| Command Codes TRDBV, TRERS, TRPRT and R8453 | IDRS TERMINAL RESPONSES | 2.3.73 | 11-2012 | 28185S |
| Command Codes TXMOD and SUMRY | IDRS TERMINAL RESPONSES | 2.3.11* | 11-2012 | 28124F |
| Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT | IDRS TERMINAL INPUT | 2.4.44 | 06-2013 | 28236Y |
| Common Bankruptcy Issues | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.4* | 01-2011 | 39959K |
| COMMUNICATIONS | Contact With the Public and the Media | 11.1.3 | 11-2009 | 31863P |
| COMMUNICATIONS | Content Policies and Standards for Intranet Sites | 11.1.4 | 03-2010 | 37584X |
| COMMUNICATIONS | Introduction | 11.1.1 | 08-2008 | 31861T |
| COMMUNICATIONS | News Coverage of Tax Prosecutions | 11.1.2 | 08-2008 | 33001D |
| COMMUNITY PROPERTY | Basic Principles of Community Property Law | 25.18.1 | 03-2011 | 38246Q |
| COMMUNITY PROPERTY | Collection of Taxes in Community Property States | 25.18.4 | 03-2011 | 38263B |
| COMMUNITY PROPERTY | Income Reporting Considerations of Community Property | 25.18.2 | 03-2011 | 38253F |
| COMMUNITY PROPERTY | Injured Spouse | 25.18.5 | 03-2011 | 38261F |
| COMMUNITY PROPERTY | Innocent Spouse Relief and Community Property | 25.18.3 | 03-2011 | 38254Q |
| COMPLIANCE AND PROGRAM MANAGEMENT (CPM) | Compliance and Program Management (CPM) Responsibilities | 4.89.1 | 02-2008 | 36217T |
| Compliance and Program Management (CPM) Responsibilities | COMPLIANCE AND PROGRAM MANAGEMENT (CPM) | 4.89.1 | 02-2008 | 36217T |
| Compliance Assurance Process - Fast Track Settlement | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.8 | 09-2012 | 52580Z |
| Compliance Assurance Process (CAP) Examinations | LB&I CASE MANAGEMENT | 4.51.8 | 06-2012 | 57674U |
| Compliance Campus Functions | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.7* | 02-2013 | 30269N |
| Compliance Checks | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.3 | 02-2013 | 33029F |
| COMPLIANCE DATA ENVIRONMENT (CDE) | CDE Application and Use | 4.103.1 | 05-2011 | 55116P |
| COMPLIANCE DATA ENVIRONMENT (CDE) | CDE Procedures | 4.103.2 | 05-2011 | 55246E |
| COMPLIANCE DATA ENVIRONMENT (CDE) | CDE Roles and Reports | 4.103.3 | 05-2011 | 55247P |
| Compliance Identity Theft | LIABILITY DETERMINATION | 4.19.24* | 04-2013 | 59847J |
| COMPLIANCE INITIATIVE PROJECTS | Overview of Compliance Initiative Projects | 4.17.1 | 02-2010 | 34366V |
| COMPLIANCE INITIATIVE PROJECTS | Procedures | 4.17.4 | 02-2010 | 34369C |
| COMPLIANCE INITIATIVE PROJECTS | Requirements | 4.17.3 | 02-2010 | 34368R |
| COMPLIANCE INITIATIVE PROJECTS | Responsibilities | 4.17.2 | 02-2010 | 34367G |
| Compliance Managers Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.17 | 03-2006 | 35431P |
| Compliance Services Collection Operations (CSCO) Clerical Procedures | LIABILITY COLLECTION | 5.19.16* | 10-2011 | 55752N |
| Computation of Unrelated Business Tax Income | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.6 | 05-2002 | 36077T |
| Computation of Unrelated Business Taxable Income for Social Clubs | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.7 | 08-2001 | 35986D |
| COMPUTER AUDIT SPECIALIST | CAS Technical and Procedural Information | 4.47.2 | 08-2002 | 27550V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| COMPUTER AUDIT SPECIALIST | Computer Audit Specialist Program (CAS) | 4.47.1 | 08-2002 | 27549U |
| COMPUTER AUDIT SPECIALIST | Statistical Sampling Auditing Techniques | 4.47.3 | 07-2011 | 34154B |
| Computer Audit Specialist Program (CAS) | COMPUTER AUDIT SPECIALIST | 4.47.1 | 08-2002 | 27549U |
| Computer Matching and Privacy Protection Act | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.39 | 09-2013 | 30463B |
| Computing Center | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.2* | 05-2013 | 73140N |
| Conducting the Seizure | SEIZURE AND SALE | 5.10.3 | 04-2013 | 35403X |
| Conference and Issue Resolution | CONFERENCE AND SETTLEMENT PRACTICES | 8.6.1 | 08-2012 | 36054U |
| CONFERENCE AND SETTLEMENT PRACTICES | Appeals Case Memo Procedures | 8.6.2 | 09-2013 | 50786V |
| CONFERENCE AND SETTLEMENT PRACTICES | Appeals Rulings | 8.6.3 | 08-2012 | 50787G |
| CONFERENCE AND SETTLEMENT PRACTICES | Conference and Issue Resolution | 8.6.1 | 08-2012 | 36054U |
| CONFERENCE AND SETTLEMENT PRACTICES | Identity Theft Procedures | 8.6.5 | 10-2012 | 58307K |
| CONFERENCE AND SETTLEMENT PRACTICES | Reaching Settlement and Securing an Appeals Agreement Form | 8.6.4 | 08-2012 | 50788R |
| CONFIGURATION AND CHANGE MANAGEMENT | Change Management (ChM) Policy | 2.150.3 | 07-2013 | 60768V |
| CONFIGURATION AND CHANGE MANAGEMENT | Configuration and Change Management Directive | 2.150.1 | 09-2013 | 60766Z |
| CONFIGURATION AND CHANGE MANAGEMENT | Configuration Management | 2.150.2 | 09-2013 | 60767K |
| Configuration and Change Management Directive | CONFIGURATION AND CHANGE MANAGEMENT | 2.150.1 | 09-2013 | 60766Z |
| Configuration Management | CONFIGURATION AND CHANGE MANAGEMENT | 2.150.2 | 09-2013 | 60767K |
| Configuration Management | CONFIGURATION MANAGEMENT | 2.27.1 | 01-2010 | 47349K |
| CONFIGURATION MANAGEMENT | Configuration Management | 2.27.1 | 01-2010 | 47349K |
| Congressional Affairs Program | LEGISLATIVE AFFAIRS | 11.5.2 | 03-2006 | 39914X |
| Congressional Affairs Program | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.8 | 02-2012 | 30659V |
| Congressional Inquiries | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.4 | 09-2013 | 30426Y |
| Consensual Monitoring | INVESTIGATIVE TECHNIQUES | 9.4.7 | 09-2013 | 36210U |
| Contact Employees | AUDIT RECONSIDERATION | 4.13.2 | 12-2009 | 31049D |
| Contact With the Public and the Media | COMMUNICATIONS | 11.1.3 | 11-2009 | 31863P |
| Content Policies and Standards for Intranet Sites | COMMUNICATIONS | 11.1.4 | 03-2010 | 37584X |
| CONTINUITY OPERATIONS | Continuity Planning Requirements | 10.6.1 | 05-2013 | 59988F |
| Continuity Planning Requirements | CONTINUITY OPERATIONS | 10.6.1 | 05-2013 | 59988F |
| Contractor Investigations | PERSONNEL SECURITY | 10.23.2 | 11-2011 | 51142X |
| Control Data Analysis | WORK PLANNING AND CONTROL | 3.30.126 | 03-2013 | 32161W |
| Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case | TRUST FUND COMPLIANCE | 5.7.10 | 03-2013 | 53316X |
| Controlled Foreign Corporations | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.7 | 05-2006 | 27733M |
| Conversion of Returns | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.6 | 12-2009 | 30316B |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Conversion of Returns Upon Revocation of Exempt Status | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.31* | 02-2012 | 54706P |
| Cooperative Hospital Service Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.24 | 05-2002 | 35980P |
| Coordinated Issue Penalties | PENALTIES WORKED IN APPEALS | 8.11.4 | 09-2012 | 55125A |
| Coordinating Worker Classification Determinations Between SS-8 Program and Exam. | EMPLOYMENT TAX | 4.23.18 | 10-2012 | 59702V |
| Coordination and Roles of Cross Functional Units | ABUSIVE TRANSACTIONS | 4.32.3 | 06-2012 | 38331S |
| Corporate Income Tax Returns | ERROR RESOLUTION | 3.12.16* | 11-2012 | 33660A |
| Corporate Income Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.16* | 10-2012 | 33500X |
| Corporate Liquidations/Dissolutions | EXAMINING OFFICERS GUIDE (EOG) | 4.11.7 | 12-2004 | 36014K |
| Corporate Tax Administration Tools | RESOURCE GUIDE FOR MANAGERS | 1.4.5 | 07-2011 | 33211B |
| Corporate Tax Returns Document Analysis and Data Entry | NATIONAL RESEARCH PROGRAM (NRP) | 3.34.4 | 12-2006 | 48398P |
| Corporation Income Tax Returns | ERROR RESOLUTION | 3.12.251* | 10-2012 | 33761M |
| Corporation Income Tax Returns | ISRP SYSTEM | 3.24.16 | 10-2012 | 34357K |
| Corporations Organized to Finance Crop Operations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.16 | 06-2001 | 35945I |
| Corporations Organized to Finance Crop Operations IRC 501(c)(16) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.24 | 01-2003 | 35967W |
| Correspondence | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.7 | 02-2006 | 30317M |
| Cost Estimate Reference | WORK PLANNING AND CONTROL | 3.30.10 | 05-2010 | 32204C |
| Counsel Contact and Technical Guidance | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.14 | 03-2013 | 40953G |
| Courtesy Investigations | FIELD COLLECTING PROCEDURES | 5.1.8* | 08-2013 | 27789G |
| Creating and Working a Case on TAMIS | TAS TAMIS GUIDE | 13.4.5 | 07-2012 | 35623R |
| Credit and Account Transfers | ACCOUNTING AND DATA CONTROL | 3.17.21* | 09-2013 | 33880U |
| Credit and Account Transfers | ERROR RESOLUTION | 3.12.21 | 10-2012 | 33670W |
| Credit and Account Transfers | ISRP SYSTEM | 3.24.21 | 10-2012 | 34373K |
| Credit Transfers | ACCOUNT RESOLUTION | 21.5.8* | 09-2013 | 36828G |
| Credit Transfers and Reprocessing Returns | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.3 | 09-2011 | 30313U |
| Credit Unions / IRC 501(C)(14) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.22 | 04-2003 | 35865Z |
| Credit Unions and Mutual Reserve Funds | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.14 | 12-2004 | 35984H |
| Credits | INDIVIDUAL TAX RETURNS | 21.6.3* | 09-2013 | 36834K |
| Criminal Forfeiture | ASSET SEIZURE AND FORFEITURE | 9.7.3 | 05-2012 | 36431Z |
| Criminal Investigation | ORGANIZATION AND STAFFING | 1.1.19 | 09-2008 | 40229Z |
| Criminal Investigation Directives and Functional Delegations of Authority | CRIMINAL INVESTIGATION MISSION AND STRATEGIES | 9.1.4 | 09-2013 | 36202U |
| CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | Criminal Investigation Management Information System Data Fields | 9.9.4 | 02-2012 | 36449F |
| CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | Employee CIMIS Responsibilities and Procedures | 9.9.1 | 03-2011 | 36446Y |
| Criminal Investigation Management Information System Data Fields | CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | 9.9.4 | 02-2012 | 36449F |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Criminal Investigation Management Information System Equipment | ADMINISTRATIVE DATABASES AND SOFTWARE | 9.10.1 | 06-2010 | 36425V |
| CRIMINAL INVESTIGATION MISSION AND STRATEGIES | Authority | 9.1.2 | 09-2013 | 36201J |
| CRIMINAL INVESTIGATION MISSION AND STRATEGIES | Criminal Investigation Directives and Functional Delegations of Authority | 9.1.4 | 09-2013 | 36202U |
| CRIMINAL INVESTIGATION MISSION AND STRATEGIES | Criminal Statutory Provisions and Common Law | 9.1.3 | 02-2010 | 36229L |
| CRIMINAL INVESTIGATION MISSION AND STRATEGIES | Mission | 9.1.1 | 05-2008 | 36200Y |
| Criminal Investigation Strategies | INVESTIGATIVE PROCESS | 9.5.3 | 04-2006 | 36218E |
| Criminal Referrals | FRAUD HANDBOOK | 25.1.3* | 12-2011 | 27683R |
| Criminal Statutory Provisions and Common Law | CRIMINAL INVESTIGATION MISSION AND STRATEGIES | 9.1.3 | 02-2010 | 36229L |
| CSO Support and Disaster Assistance | SMALL BUSINESS/SELF-EMPLOYED | 11.53.3 | 07-2013 | 48692E |
| Cumulative List (Publication 78) | EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | 25.7.6 | 11-2012 | 27776D |
| Currency and Banking Retrieval System | BANK SECRECY ACT | 4.26.4 | 11-2006 | 35434W |
| CURRENTLY NOT COLLECTIBLE | Currently Not Collectible | 5.16.1* | 05-2012 | 29751C |
| Currently Not Collectible | CURRENTLY NOT COLLECTIBLE | 5.16.1* | 05-2012 | 29751C |
| Custody and Storage of Seized Assets | ASSET SEIZURE AND FORFEITURE | 9.7.6 | 03-2013 | 36435R |
| Customer Assistance | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.2 | 05-2013 | 33028U |
| Customer Complaints/RRA98 1203 Procedures | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.15 | 09-2010 | 35727K |
| Customer Service | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.2 | 09-2008 | 39702D |
| Data Controls | ISRP SYSTEM | 3.24.30 | 10-2012 | 34566X |
| DATA ENGINEERING | Data Engineering Directives | 2.152.1 | 09-2013 | 59990R |
| Data Engineering Directives | DATA ENGINEERING | 2.152.1 | 09-2013 | 59990R |
| Data Entry | EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | 7.14.2 | 08-2012 | 27762P |
| Data Entry | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.2 | 01-2003 | 27952V |
| Data Exchange Program | OFFICE OF GOVERNMENTAL LIAISON | 11.4.2 | 07-2009 | 33482M |
| Data Name Standards | SYSTEMS DEVELOPMENT | 2.5.7 | 04-2005 | 33499H |
| Data Processing (DP) Tax Adjustments | RETURNS AND DOCUMENTS ANALYSIS | 3.11.6* | 10-2012 | 33455F |
| Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.3 | 01-2003 | 27953G |
| Database Design Techniques and Deliverables | SYSTEMS DEVELOPMENT | 2.5.13 | 04-2005 | 36192J |
| Database Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.21* | 04-2013 | 54962B |
| Day-to-Day IT Security Procedures for Enterprise Networks | ENTERPRISE NETWORKS | 2.13.11 | 06-2013 | 47678Q |
| Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection | INSTALLMENT AGREEMENTS | 5.14.3 | 06-2009 | 28505C |
| Debt Collection | ADMINISTRATIVE ACCOUNTING | 1.35.7 | 09-2013 | 47418M |
| Debt-Financed Property | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.9 | 06-2001 | 36090M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Debtors' Delinquent Accounts | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.3* | 12-2010 | 39958Z |
| Decedent and Estate Tax Accounts | DECEDENT ESTATES AND ESTATE TAX | 5.5.1 | 03-2010 | 35478Y |
| DECEDENT ESTATES AND ESTATE TAX | Administrative and Judicial Actions for Estate Taxes | 5.5.9 | 09-2013 | 61777Q |
| DECEDENT ESTATES AND ESTATE TAX | Collecting Estate and Gift Tax Accounts | 5.5.7 | 09-2013 | 35487J |
| DECEDENT ESTATES AND ESTATE TAX | Collection on Accounts with Special Estate Tax Elections | 5.5.6 | 06-2013 | 35486Y |
| DECEDENT ESTATES AND ESTATE TAX | Decedent and Estate Tax Accounts | 5.5.1 | 03-2010 | 35478Y |
| DECEDENT ESTATES AND ESTATE TAX | Estate Tax Liens | 5.5.8 | 06-2010 | 35488U |
| DECEDENT ESTATES AND ESTATE TAX | Probate Proceedings | 5.5.2 | 04-2012 | 35479J |
| DECEDENT ESTATES AND ESTATE TAX | Processing Estate Tax Extensions | 5.5.5 | 10-2012 | 35485N |
| DECEDENT ESTATES AND ESTATE TAX | Proof of Claim Procedures in Decedent Cases | 5.5.4 | 12-2011 | 35483R |
| DECEDENT ESTATES AND ESTATE TAX | Working Decedent Cases | 5.5.3 | 03-2010 | 35481V |
| Declaration for Electronic Filing | ISRP SYSTEM | 3.24.226 | 10-2012 | 34734P |
| Declaratory Judgment Cases and the Administrative Record | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.32 | 01-2012 | 33238S |
| Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements | INSTALLMENT AGREEMENTS | 5.14.11 | 03-2011 | 33078A |
| Definition of Terms / Use of Abbreviations | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.3 | 12-2008 | 30653H |
| Delegated Examining Authority | STRATEGIC HUMAN CAPITAL MANAGEMENT | 6.250.3 | 12-2012 | 53381S |
| Delegation of Authorities for Chief Counsel Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.53 | 05-2013 | 39625B |
| Delegation of Authorities for Criminal Investigations Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.48 | 02-2013 | 39617B |
| Delegation of Authorities for Penalties and Interest Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.51 | 05-2013 | 39623F |
| Delegation of Authorities for Submission Processing Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.42 | 03-2012 | 39611N |
| Delegation of Authorities for the Rulings and Agreements Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.46 | 10-2010 | 39615F |
| Delegation of Authorities for Communications, Liaison and Disclosure Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.49 | 07-2013 | 39618M |
| Delegation Orders | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.4 | 10-2008 | 29543A |
| Delegations of Authority for Human Resource Management | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.45 | 10-2010 | 39614U |
| Delegations of Authority for Information Technology Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.41 | 10-2010 | 39610C |
| Delegations of Authority for Organization, Finance and Management Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.40 | 12-2012 | 39609B |
| Delegations of Authority for Security, Privacy and Assurance Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.54 | 05-2013 | 55202C |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Delegations of Authority for Special Topics Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.52 | 07-2013 | 39624Q |
| Delegations of Authority for Taxpayer Advocate Service Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.50 | 05-2013 | 39622U |
| Delegations of Authority for the Appeals Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.47 | 10-2010 | 39616Q |
| Delegations of Authority for the Collecting Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.44 | 06-2013 | 39613J |
| Delegations of Authority for the Examining Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.43 | 02-2013 | 39612Y |
| Delinquent Accounts | ISRP SYSTEM | 3.24.7 | 10-2012 | 34318L |
| Delinquent and Substitute for Return Processing | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.9 | 08-2012 | 30319I |
| Delinquent Return Accounts | FIELD COLLECTING PROCEDURES | 5.1.11* | 03-2013 | 27791S |
| Delinquent Return Procedures | EMPLOYMENT TAX | 4.23.12 | 09-2011 | 35233J |
| DELINQUENT RETURN REFUND HOLD PROGRAM | Processing Refund Hold Program Inventory | 25.12.1* | 11-2009 | 36795W |
| DEPOSIT ACTIVITY | Campus Deposit Activity | 3.8.44* | 10-2012 | 33386D |
| DEPOSIT ACTIVITY | Discovered Remittance | 3.8.46 | 12-2012 | 33950H |
| DEPOSIT ACTIVITY | Manual Deposit for Field Office Payment Processing | 3.8.47 | 09-2013 | 33951S |
| DEPOSIT ACTIVITY | Manual Deposit Process | 3.8.45* | 11-2012 | 29994V |
| Description and Use of Examination Technical Time - Form 4502 | EXAMINATION TECHNICAL TIME REPORTING SYSTEM | 4.9.2 | 04-2004 | 27666G |
| Design Techniques and Deliverables | SYSTEMS DEVELOPMENT | 2.5.12 | 04-2005 | 35415P |
| Designation of Documents | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.12 | 10-2009 | 30435J |
| Determination Letter Applications | EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | 7.13.1 | 06-2013 | 36027N |
| Determination Letter Applications | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.1 | 01-2003 | 27614E |
| Determination Letter Processing of Exempt Organizations | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.2* | 08-2012 | 36935W |
| Determining Employment Tax Liability | EMPLOYMENT TAX | 4.23.8 | 06-2011 | 35228Q |
| Determining Return Need | PLANNING AND SPECIAL PROGRAMS | 4.1.2 | 05-2013 | 27603X |
| Determining Return Needs for LMSB | PLANNING AND SPECIAL PROGRAMS | 4.1.23 | 07-2007 | 49269V |
| Development of IRC 482 Cases | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.3 | 05-2006 | 27728T |
| Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements | TE/GE CLOSING AGREEMENTS | 7.2.1 | 04-2002 | 28391Y |
| DISASTER ASSISTANCE AND EMERGENCY RELIEF | Program Guidelines | 25.16.1 | 06-2012 | 36901Q |
| DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | Adverse Actions | 6.752.2 | 10-2010 | 33020K |
| DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | Disciplinary Suspensions of 14 Days or Less | 6.752.1 | 11-2008 | 33019J |
| Disciplinary Suspensions of 14 Days or Less | DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | 6.752.1 | 11-2008 | 33019J |
| DISCIPLINE AND DISCIPLINARY ACTIONS | Policies, Responsibilities, Authorities, and Guidance | 6.751.1 | 11-2008 | 33018Y |
| Disclosure | BANK SECRECY ACT | 4.26.14 | 07-2012 | 27711Y |
| Disclosure | DISCLOSURE AND PUBLICITY | 9.3.1 | 09-2006 | 36250E |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Disclosure | FIELD COLLECTING PROCEDURES | 5.1.22 | 12-2011 | 52164V |
| DISCLOSURE AND PUBLICITY | Disclosure | 9.3.1 | 09-2006 | 36250E |
| DISCLOSURE AND PUBLICITY | Publicity and Internal Communications | 9.3.2 | 02-2012 | 36251P |
| Disclosure for Non-tax Criminal Violations | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.34 | 09-2013 | 30457X |
| Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) | EO DISCLOSURE PROCEDURES | 7.28.2 | 04-2010 | 37474A |
| DISCLOSURE OF OFFICIAL INFORMATION | Computer Matching and Privacy Protection Act | 11.3.39 | 09-2013 | 30463B |
| DISCLOSURE OF OFFICIAL INFORMATION | Congressional Inquiries | 11.3.4 | 09-2013 | 30426Y |
| DISCLOSURE OF OFFICIAL INFORMATION | Designation of Documents | 11.3.12 | 10-2009 | 30435J |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure for Non-tax Criminal Violations | 11.3.34 | 09-2013 | 30457X |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure of Returns and Return Information to Grand Juries | 11.3.27 | 04-2009 | 30450Y |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure of Written Determinations | 11.3.8 | 04-2011 | 30431R |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Designees and Practitioners | 11.3.3 | 03-2008 | 30425N |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws | 11.3.28 | 08-2009 | 30451J |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Federal Agencies for Administration of Nontax Laws | 11.3.29 | 09-2009 | 30452U |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Federal Officers and Employees for Tax Administration Purposes | 11.3.22 | 04-2009 | 30445F |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Foreign Countries Pursuant to Tax Treaties | 11.3.25 | 06-2009 | 30448M |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to Persons with a Material Interest | 11.3.2 | 08-2008 | 30424C |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to States for Tax Administration Purposes | 11.3.32 | 10-2010 | 30455B |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to the General Accounting Office (GAO) | 11.3.23 | 03-2008 | 30446Q |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosure to the President | 11.3.30 | 04-2009 | 30453F |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosures Involving Trust Fund Recovery Penalty Assessments | 11.3.40 | 06-2010 | 30464M |
| DISCLOSURE OF OFFICIAL INFORMATION | Disclosures to Contractors | 11.3.24 | 07-2008 | 30447B |
| DISCLOSURE OF OFFICIAL INFORMATION | Employee Plans Information | 11.3.10 | 06-2010 | 30433N |
| DISCLOSURE OF OFFICIAL INFORMATION | Exempt Organizations | 11.3.9 | 06-2012 | 30432C |
| DISCLOSURE OF OFFICIAL INFORMATION | Fees | 11.3.5 | 12-2007 | 30427J |
| DISCLOSURE OF OFFICIAL INFORMATION | Freedom of Information Act | 11.3.13 | 08-2013 | 30436U |
| DISCLOSURE OF OFFICIAL INFORMATION | Freedom of Information Reading Room Operations | 11.3.7 | 08-2008 | 30429F |
| Disclosure of Official Information | GENERAL EXAMINING PROCEDURES | 4.2.5 | 07-2011 | 34447P |
| DISCLOSURE OF OFFICIAL INFORMATION | Introduction to Disclosure | 11.3.1 | 03-2011 | 30423R |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|-------------------|----------------------|-----------------------|
| DISCLOSURE OF OFFICIAL INFORMATION | Investigative Disclosure | 11.3.21 | 03-2008 | 30444U |
| DISCLOSURE OF OFFICIAL INFORMATION | Other Disclosures to State and Local Governments | 11.3.33 | 07-2008 | 30456M |
| DISCLOSURE OF OFFICIAL INFORMATION | Other Information Available to the Public | 11.3.11 | 06-2009 | 30434Y |
| DISCLOSURE OF OFFICIAL INFORMATION | Personnel Records | 11.3.20 | 09-2013 | 30443J |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act Access and Amendment of Records | 11.3.18 | 09-2013 | 30441N |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act Accounting for Disclosure | 11.3.19 | 09-2013 | 30442Y |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act General Provisions | 11.3.14 | 09-2013 | 30437F |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act Notification Programs | 11.3.16 | 08-2013 | 30439B |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act Publication and Reporting Requirements | 11.3.15 | 09-2013 | 30438Q |
| DISCLOSURE OF OFFICIAL INFORMATION | Privacy Act Recordkeeping Restrictions | 11.3.17 | 09-2013 | 30440C |
| DISCLOSURE OF OFFICIAL INFORMATION | Recordkeeping and Accounting for Disclosures | 11.3.37 | 10-2010 | 30461F |
| DISCLOSURE OF OFFICIAL INFORMATION | Requests and Demands for Testimony and Production of Documents | 11.3.35 | 03-2009 | 30458I |
| DISCLOSURE OF OFFICIAL INFORMATION | Roles and Responsibilities of Disclosure Managers | 11.3.38 | 08-2013 | 30462Q |
| DISCLOSURE OF OFFICIAL INFORMATION | Safeguard Review Program | 11.3.36 | 08-2008 | 30459T |
| DISCLOSURE OF OFFICIAL INFORMATION | Seals and Certifications | 11.3.6 | 04-2009 | 30428U |
| DISCLOSURE OF OFFICIAL INFORMATION | Tax Check Reports on Federal Appointees | 11.3.31 | 10-2010 | 30454Q |
| DISCLOSURE OF OFFICIAL INFORMATION | Wagering Tax Information | 11.3.26 | 09-2013 | 30449X |
| Disclosure of Returns and Return Information to Grand Juries | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.27 | 04-2009 | 30450Y |
| Disclosure of Written Determinations | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.8 | 04-2011 | 30431R |
| Disclosure to Designees and Practitioners | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.3 | 03-2008 | 30425N |
| Disclosure to Federal Agencies for Administration of Nontax Criminal Laws | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.28 | 08-2009 | 30451J |
| Disclosure to Federal Agencies for Administration of Nontax Laws | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.29 | 09-2009 | 30452U |
| Disclosure to Federal Officers and Employees for Tax Administration Purposes | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.22 | 04-2009 | 30445F |
| Disclosure to Foreign Countries Pursuant to Tax Treaties | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.25 | 06-2009 | 30448M |
| Disclosure to Persons with a Material Interest | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.2 | 08-2008 | 30424C |
| Disclosure to States for Tax Administration Purposes | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.32 | 10-2010 | 30455B |
| Disclosure to the General Accounting Office (GAO) | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.23 | 03-2008 | 30446Q |
| Disclosure to the President | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.30 | 04-2009 | 30453F |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Disclosure, Security and Outside Contacts | APPEALS FUNCTION | 8.1.6 | 09-2013 | 50774D |
| Disclosures Involving Trust Fund Recovery Penalty Assessments | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.40 | 06-2010 | 30464M |
| Disclosures to Contractors | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.24 | 07-2008 | 30447B |
| Discovered Remittance | DEPOSIT ACTIVITY | 3.8.46 | 12-2012 | 33950H |
| Discrepancy Adjustments | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.4 | 04-2012 | 35909Q |
| Discrepancy Adjustments | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.28 | 07-2013 | 33237H |
| Discretionary Programs | LIABILITY DETERMINATION | 4.19.15* | 11-2012 | 48153A |
| Dishonored Check File (DCF) and Unidentified Remittance File (URF) | ACCOUNTING AND DATA CONTROL | 3.17.10* | 11-2012 | 33875B |
| Disposing of Records | RECORDS AND INFORMATION MANAGEMENT | 1.15.3 | 06-2010 | 31425X |
| Disposition of Seized and Forfeited Property | ASSET SEIZURE AND FORFEITURE | 9.7.8 | 09-2007 | 36437N |
| Disqualified Persons as Defined in IRC 4946 | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.20 | 08-2001 | 35935M |
| DISTRIBUTION | Forecasting Requirements | 1.18.2 | 02-2009 | 38314H |
| DISTRIBUTION | Knowledge Services | 1.18.4 | 02-2009 | 48239X |
| DISTRIBUTION | Mission of Distribution | 1.18.1 | 09-2006 | 38313W |
| DISTRIBUTION | National Distribution Center | 1.18.5 | 04-2011 | 48240Y |
| DISTRIBUTION | Tax Forms Distribution Programs | 1.18.3 | 02-2009 | 38315S |
| Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.62 | 12-2011 | 50703U |
| Document Management | STATISTICS OF INCOME | 1.13.3 | 07-2013 | 30964R |
| Document Standards | SYSTEMS DEVELOPMENT | 2.5.4 | 04-2005 | 30905A |
| Domain Name System (DNS) | ENTERPRISE NETWORKS | 2.13.15* | 07-2013 | 39517A |
| Domain Name System Security Extensions (DNSSEC) Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.5* | 11-2012 | 53312F |
| Domestic and Foreign Travel | FISCAL AND PERSONNEL MATTERS | 9.11.2 | 12-2011 | 36466Q |
| Domestic and International Operations Programs | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.3 | 09-2012 | 33162R |
| Donor-Advised Funds Guide Sheet | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.8 | 08-2008 | 51787Q |
| Doubt as to Liability Offers | EXAM OFFER-IN-COMPROMISE | 4.18.2 | 12-2008 | 28828E |
| Dual Consolidated Losses | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.13 | 09-2010 | 50701Y |
| Early Referral Procedures | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.4 | 09-2013 | 50815N |
| ECONOMIST PROGRAM | Overview - Economist Program | 4.49.1 | 11-2006 | 35060O |
| EDS Unpostables | EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | 7.13.8 | 07-2013 | 36155G |
| EDS Unpostables | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.8 | 01-2003 | 27621T |
| Educational Organizations Other Than Schools | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.11 | 10-2010 | 33253H |
| Effective Tax Administration | OFFER IN COMPROMISE | 5.8.11 | 09-2008 | 28904V |
| Effective Tax Administration Offers | EXAM OFFER-IN-COMPROMISE | 4.18.3 | 12-2010 | 28829P |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| e-file Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.13 | 09-2013 | 50857T |
| e-help Desk | ELECTRONIC TAX ADMINISTRATION | 3.42.7 | 09-2013 | 37145U |
| EITC/Revenue Protection Strategy | LIABILITY DETERMINATION | 4.19.14* | 11-2012 | 48152P |
| Electronic Case Processing | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.7 | 07-2013 | 55041Z |
| ELECTRONIC FILING PROGRAM | Monitoring the IRS e-file Program | 4.21.1* | 08-2011 | 28517U |
| Electronic Payments | ACCOUNTING AND DATA CONTROL | 3.17.277 | 11-2012 | 33928D |
| Electronic Products and Services Support Managers Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.18 | 09-2013 | 39913M |
| Electronic Proofs of Claim (EPOC) | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.21 | 06-2013 | 62327Q |
| ELECTRONIC TAX ADMINISTRATION | Authorized IRS e-file Providers | 3.42.10* | 08-2013 | 36617X |
| ELECTRONIC TAX ADMINISTRATION | e-help Desk | 3.42.7 | 09-2013 | 37145U |
| ELECTRONIC TAX ADMINISTRATION | e-services Procedures for Help Desk Assistors | 3.42.8 | 09-2013 | 32530B |
| ELECTRONIC TAX ADMINISTRATION | Filing Information Returns Electronically (FIRE) | 3.42.9* | 11-2012 | 50233D |
| ELECTRONIC TAX ADMINISTRATION | IRS e-file for Business Tax Returns | 3.42.4* | 09-2013 | 30620M |
| ELECTRONIC TAX ADMINISTRATION | IRS e-file for Individual Income Tax Returns | 3.42.5* | 10-2013 | 28779U |
| Electronically Filed Returns | EXAMINING OFFICERS GUIDE (EOG) | 4.11.17 | 11-2004 | 36380T |
| Eligibility | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.3 | 09-2008 | 39704Z |
| Embedded Quality | BANK SECRECY ACT | 4.26.18 | 02-2013 | 50149M |
| Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity | QUALITY ASSURANCE | 21.10.1 | 09-2013 | 36867F |
| Embedded Quality Administrative Guidelines | COLLECTION QUALITY MEASUREMENT | 5.13.1 | 07-2011 | 35467R |
| Embedded Quality Attribute Definitions | COLLECTION QUALITY MEASUREMENT | 5.13.2 | 05-2010 | 35469N |
| Embedded Quality for Submission Processing (EQSP) System | WORK PLANNING AND CONTROL | 3.30.30 | 05-2012 | 47307E |
| Emergency Planning and Incident Reporting | PHYSICAL SECURITY PROGRAM | 10.2.8 | 09-2008 | 51720P |
| Employee Assistance & Worklife Referral Program | EMPLOYEE BENEFITS | 6.800.3 | 05-2013 | 57548X |
| EMPLOYEE BENEFITS | Employee Assistance & Worklife Referral Program | 6.800.3 | 05-2013 | 57548X |
| EMPLOYEE BENEFITS | Telework (Flexiplace) Program | 6.800.2 | 12-2010 | 54590P |
| EMPLOYEE BENEFITS | Workers' Compensation Program | 6.800.1 | 02-2011 | 37476W |
| Employee CIMIS Responsibilities and Procedures | CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | 9.9.1 | 03-2011 | 36446Y |
| Employee Conduct and Responsibilities | GENERAL EXAMINING PROCEDURES | 4.2.4 | 10-2003 | 34446E |
| Employee Contributions and Matching Contributions | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.3 | 06-2010 | 35952X |
| EMPLOYEE PERFORMANCE AND UTILIZATION | Policies, Authorities, Categories, and Approvals | 6.451.1 | 10-2011 | 30095H |
| Employee Plan Accounts | ACCOUNT RESOLUTION | 21.5.11* | 06-2013 | 36831D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Employee Plan Excise Tax Return | RETURNS AND DOCUMENTS ANALYSIS | 3.11.22* | 10-2012 | 33510T |
| Employee Plan Excise Tax Returns | ERROR RESOLUTION | 3.12.22* | 11-2012 | 33673D |
| Employee Plan Returns | ISRP SYSTEM | 3.24.22* | 11-2012 | 34378N |
| Employee Plans | TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | 7.1.1 | 07-2010 | 36111E |
| Employee Plans and Exempt Organizations Miscellaneous Civil Penalties | PENALTY HANDBOOK | 20.1.8* | 08-2011 | 33063B |
| EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | Determination Letter Applications | 7.13.1 | 06-2013 | 36027N |
| EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | EDS Unpostables | 7.13.8 | 07-2013 | 36155G |
| EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | Inventory Control Subsystems | 7.13.6 | 06-2013 | 36153K |
| EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | Letter Generation | 7.13.5 | 08-2012 | 36152Z |
| EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | Moving Cases through the EDS Inventory Control Subsystem | 7.13.7 | 06-2013 | 36154V |
| Employee Plans Compliance Resolution System (EPCRS) | TE/GE CLOSING AGREEMENTS | 7.2.2 | 03-2002 | 36112P |
| EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH | Obtaining Products and Services from Employee Plans Customer Education and Outreach | 22.43.1 | 10-2012 | 37895H |
| Employee Plans Determination Letter Program | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.1 | 09-2008 | 36161K |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | Employee Plans Determination Letter Program | 7.11.1 | 09-2008 | 36161K |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | EP Case Assignment Guide | 7.11.2 | 04-2013 | 35903C |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | EP Determinations Closing Agreement Program | 7.11.8 | 01-2012 | 56036Q |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | IRS Section 401(a) Pre-Approved Plans Program | 7.11.4 | 07-2013 | 55915M |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | Multiemployer Plans | 7.11.6 | 09-2012 | 57220S |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | Multiple Employer Plans | 7.11.7 | 07-2013 | 57221D |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | Proper Use of Determination Letter Caveats | 7.11.5 | 07-2013 | 57219R |
| EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | Tax Exempt Quality Measurement System (TEQMS) | 7.11.3 | 07-2012 | 33049X |
| EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | Data Entry | 7.14.2 | 08-2012 | 27762P |
| EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | Introduction | 7.14.1 | 07-2012 | 27761E |
| EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | Inventory Control System (ICS) | 7.14.5 | 08-2012 | 27766H |
| EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | Letter Generation | 7.14.4 | 06-2012 | 27764L |
| EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | Management Information System (MIS) | 7.14.6 | 08-2012 | 27767S |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Case File Assembly Guidelines | 4.71.12 | 05-2013 | 33838Y |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Discrepancy Adjustments | 4.71.4 | 04-2012 | 35909Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Employee Plans Large Case Examination Support Procedures | 4.71.20 | 07-2013 | 58195C |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Employee Plans Penalties | 4.71.18 | 05-2012 | 57901S |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Employee Plans Referrals | 4.71.6 | 04-2012 | 37345W |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Employee Plans Team Audit (EPTA) Program | 4.71.16 | 07-2013 | 55224Q |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | EP Claims | 4.71.8 | 10-2012 | 33833V |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | EP Mandatory Review | 4.71.14 | 07-2013 | 35241J |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | EP Special Review | 4.71.15 | 06-2012 | 35242U |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Form 5330 Examinations | 4.71.5 | 04-2012 | 35239X |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Form 990-T Processing | 4.71.10 | 04-2012 | 33837N |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Non-Return Unit Examinations | 4.71.17 | 06-2012 | 57900H |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Office/Correspondence Examination Program (OCEP) | 4.71.11 | 07-2013 | 35915U |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Overview of Form 5500 Examination Procedures | 4.71.1 | 08-2012 | 35855D |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Overview of IDRS | 4.71.2 | 07-2013 | 33831Z |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Statute Control Procedures | 4.71.9 | 05-2013 | 33834G |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Survey Returns | 4.71.7 | 07-2013 | 33832K |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Technical Assistance and Technical Advice Requests | 4.71.13 | 09-2012 | 33840K |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements | 4.71.3 | 09-2012 | 36272S |
| EMPLOYEE PLANS EXAMINATION OF RETURNS | Whistle Blower Claims | 4.71.24 | 05-2013 | 61731S |
| EMPLOYEE PLANS GUIDELINES | Plan Terminations | 7.12.1 | 07-2013 | 27562N |
| Employee Plans Information | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.10 | 06-2010 | 30433N |
| Employee Plans Large Case Examination Support Procedures | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.20 | 07-2013 | 58195C |
| Employee Plans Penalties | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.18 | 05-2012 | 57901S |
| Employee Plans Referrals | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.6 | 04-2012 | 37345W |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Accessing Tax Exempt Determination System (TEDS) | 7.15.2 | 06-2011 | 54998D |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Business Rules | 7.15.3 | 06-2011 | 55000E |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Case Identification and Status Codes | 7.15.5 | 06-2013 | 55039N |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|-------------------|----------------------|-----------------------|
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Electronic Case Processing | 7.15.7 | 07-2013 | 55041Z |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Introduction | 7.15.1 | 06-2011 | 54997S |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Navigating the Tax Exempt Determination System (TEDS) | 7.15.6 | 06-2013 | 55002A |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Tax Exempt Determination System (TEDS) Roles and Delegation | 7.15.4 | 06-2011 | 55001P |
| EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | Tax Exempt Determinations Systems (TEDS) Routing Slip Features | 7.15.8 | 07-2013 | 55042K |
| Employee Plans Team Audit (EPTA) Program | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.16 | 07-2013 | 55224Q |
| Employee Plans Technical Advice Procedures | TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | 7.1.5 | 07-2013 | 32589C |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | 403(b) Plans | 4.72.13 | 03-2005 | 27872M |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Cash or Deferred Arrangements | 4.72.2 | 06-2010 | 35951M |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Employee Contributions and Matching Contributions | 4.72.3 | 06-2010 | 35952X |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Employee Stock Ownership Plans (ESOPs) | 4.72.4 | 04-2006 | 35953I |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Examination Guidelines for IRC 415(c) | 4.72.7 | 06-2002 | 35956P |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | IRC 404 Examination Guidelines | 4.72.15 | 06-2002 | 33534D |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | IRC 457 Examination Guidelines | 4.72.19 | 06-2012 | 55470G |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Multiemployer Plan Examination Guidelines | 4.72.14 | 05-2001 | 32023H |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Nonbank Trustee Investigation Procedures | 4.72.18 | 04-2011 | 35924F |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Overview of Employee Plans Technical Guidelines | 4.72.1 | 07-2013 | 35962T |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Prohibited Transactions | 4.72.11 | 11-2010 | 35960X |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Qualified Joint & Survivor Annuity Requirements | 4.72.9 | 04-2006 | 35958L |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Revocation of IRC 401(a) Plans and/or Trusts | 4.72.12 | 12-2005 | 35961I |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Section 415(b) | 4.72.6 | 12-2002 | 35955E |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | 4.72.17 | 09-2006 | 32409H |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Single Sum Distributions | 4.72.10 | 05-2002 | 35959W |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Top-Heavy Plans | 4.72.5 | 03-2006 | 35954T |
| EMPLOYEE PLANS TECHNICAL GUIDELINES | Valuation of Assets | 4.72.8 | 09-2006 | 35957A |
| EMPLOYEE PROTECTION | "Caution Upon Contact" Taxpayer | 25.4.2 | 07-2008 | 36337M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| EMPLOYEE PROTECTION | Potentially Dangerous Taxpayer | 25.4.1 | 07-2008 | 32998R |
| Employee Stock Ownership Plans (ESOPs) | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.4 | 04-2006 | 35953I |
| Employee Suggestion Program | WAGE AND INVESTMENT | 1.55.5 | 04-2007 | 37355S |
| Employee Tax Compliance | APPEALS FUNCTION | 8.1.8 | 08-2012 | 50781S |
| EMPLOYMENT | Employment (General) | 6.300.1 | 11-2009 | 34636K |
| Employment (General) | EMPLOYMENT | 6.300.1 | 11-2009 | 34636K |
| Employment and Railroad Tax Returns | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.2* | 09-2013 | 36842K |
| Employment in the Excepted Service | EXCEPTED SERVICE | 6.213.1 | 11-2009 | 53379G |
| EMPLOYMENT TAX | Classification Settlement Program (CSP) | 4.23.6 | 03-2012 | 35226U |
| EMPLOYMENT TAX | Classification, Selection and Assignment of Employment Tax Cases | 4.23.3 | 07-2013 | 35223N |
| EMPLOYMENT TAX | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. | 4.23.18 | 10-2012 | 59702V |
| EMPLOYMENT TAX | Delinquent Return Procedures | 4.23.12 | 09-2011 | 35233J |
| EMPLOYMENT TAX | Determining Employment Tax Liability | 4.23.8 | 06-2011 | 35228Q |
| EMPLOYMENT TAX | Employment Tax Examination Objectives | 4.23.2 | 06-2013 | 35222C |
| EMPLOYMENT TAX | Employment Tax on Tip Income | 4.23.7 | 12-2012 | 35227F |
| EMPLOYMENT TAX | Employment Tax Penalty and Fraud Procedures | 4.23.9 | 04-2011 | 35229B |
| EMPLOYMENT TAX | Employment Tax Refund or Abatement Claims | 4.23.13 | 11-2012 | 35234U |
| EMPLOYMENT TAX | Introduction | 4.23.1 | 03-2013 | 35221R |
| EMPLOYMENT TAX | Preparer Penalty Procedures for SB/SE Employment Tax | 4.23.17 | 09-2013 | 52847R |
| EMPLOYMENT TAX | Prompt Action in Deficiency and Overassessment Cases | 4.23.11 | 10-2010 | 35232Y |
| EMPLOYMENT TAX | Report Writing Guide for Employment Tax Examinations | 4.23.10 | 05-2013 | 35231N |
| EMPLOYMENT TAX | Statute Control and Extension | 4.23.14 | 01-2013 | 35235F |
| EMPLOYMENT TAX | Technical Advice From the Office of Chief Counsel | 4.23.15 | 05-2012 | 35236Q |
| EMPLOYMENT TAX | Technical Guidelines for Employment Tax Issues | 4.23.5* | 08-2012 | 35225J |
| EMPLOYMENT TAX | Workpapers - Employment Tax Examinations | 4.23.4 | 09-2011 | 35224Y |
| Employment Tax Examination Objectives | EMPLOYMENT TAX | 4.23.2 | 06-2013 | 35222C |
| Employment Tax on Tip Income | EMPLOYMENT TAX | 4.23.7 | 12-2012 | 35227F |
| Employment Tax Penalty and Fraud Procedures | EMPLOYMENT TAX | 4.23.9 | 04-2011 | 35229B |
| Employment Tax Refund or Abatement Claims | EMPLOYMENT TAX | 4.23.13 | 11-2012 | 35234U |
| Employment Tax Returns | ERROR RESOLUTION | 3.12.13* | 11-2012 | 33645L |
| Employment Tax Returns | ISRP SYSTEM | 3.24.13 | 11-2012 | 34343W |
| Employment Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.13* | 11-2012 | 33485T |
| Employment Tax Study - NRP Examination Guidelines | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.10 | 10-2012 | 47344H |
| Employment Taxes | INTEREST | 20.2.12 | 08-2010 | 32975S |
| Employment/Excise Tax Adjustments | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.10 | 10-2011 | 30321U |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Enforcement Action | LIABILITY COLLECTION | 5.19.4* | 01-2012 | 36863N |
| Enforcement of Summons | SUMMONS | 25.5.10 | 01-2012 | 27539Y |
| Enforcement Shields | PHYSICAL SECURITY PROGRAM | 10.2.7 | 09-2008 | 51718D |
| ENGINEERING | Engineering Policy | 2.120.1 | 09-2013 | 59976N |
| Engineering Policy | ENGINEERING | 2.120.1 | 09-2013 | 59976N |
| ENGINEERING PROGRAM | Business Valuation Guidelines | 4.48.4 | 07-2006 | 39441Z |
| ENGINEERING PROGRAM | Intangible Property Valuation Guidelines | 4.48.5 | 07-2006 | 39442K |
| ENGINEERING PROGRAM | Overview of Engineering Program | 4.48.1 | 05-2006 | 28459Z |
| ENGINEERING PROGRAM | Real Property Valuation Guidelines | 4.48.6 | 07-2006 | 39443V |
| ENGINEERING PROGRAM | Tangible Personal Property Valuation Guidelines | 4.48.3 | 07-2006 | 39439N |
| ENGINEERING PROGRAM | Valuation Assistance for Cases Involving Works of Art | 4.48.2 | 10-2012 | 31715E |
| ENTERPRISE ARCHITECTURE (EA) | Enterprise Architecture (EA) Overview | 2.15.1 | 02-2009 | 37206W |
| Enterprise Architecture (EA) Overview | ENTERPRISE ARCHITECTURE (EA) | 2.15.1 | 02-2009 | 37206W |
| Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.9 | 11-2012 | 32002E |
| Enterprise Computing Center Data Controls | ACCOUNTING AND DATA CONTROL | 3.17.221 | 11-2012 | 33919S |
| Enterprise Electronic Fax (EEFax) | ENTERPRISE NETWORKS | 2.13.13 | 08-2013 | 60518N |
| Enterprise Incident Management Standards | ASSET MANAGEMENT | 2.14.2 | 03-2010 | 47420Y |
| ENTERPRISE LIFE CYCLE (ELC) | Enterprise Life Guidance | 2.16.1 | 04-2012 | 49718J |
| Enterprise Life Guidance | ENTERPRISE LIFE CYCLE (ELC) | 2.16.1 | 04-2012 | 49718J |
| ENTERPRISE NETWORKS | Calling Card Ordering System | 2.13.7 | 07-2013 | 40164F |
| ENTERPRISE NETWORKS | Day-to-Day IT Security Procedures for Enterprise Networks | 2.13.11 | 06-2013 | 47678Q |
| ENTERPRISE NETWORKS | Domain Name System (DNS) | 2.13.15* | 07-2013 | 39517A |
| ENTERPRISE NETWORKS | Enterprise Electronic Fax (EEFax) | 2.13.13 | 08-2013 | 60518N |
| ENTERPRISE NETWORKS | Federal Technology Service (Long Distance) | 2.13.5 | 07-2013 | 36332J |
| ENTERPRISE NETWORKS | Introduction | 2.13.1 | 04-2013 | 39516P |
| ENTERPRISE NETWORKS | Video Conference Services | 2.13.25 | 07-2013 | 40187E |
| ENTERPRISE NETWORKS | Voice Messaging System | 2.13.4 | 07-2013 | 36331Y |
| ENTERPRISE NETWORKS | Voice Premise Communications | 2.13.3 | 07-2013 | 36330N |
| ENTERPRISE NETWORKS | Voice Systems Security | 2.13.8 | 07-2013 | 47359G |
| ENTERPRISE NETWORKS | Wireless Communications | 2.13.6 | 07-2013 | 32522B |
| ENTITY Case Management System (ENTITY) | ENTITY CASE MANAGEMENT SYSTEMS | 5.3.1 | 08-2013 | 35466G |
| ENTITY CASE MANAGEMENT SYSTEMS | ENTITY Case Management System (ENTITY) | 5.3.1 | 08-2013 | 35466G |
| Entity Changes | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.11 | 06-2007 | 30322F |
| Entity Classification | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.5 | 05-2006 | 27731Q |
| Environmental Management Systems | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.13 | 04-2013 | 54529M |
| EO Administrative Procedures (Introduction) | TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | 7.1.2 | 12-2002 | 32513Q |
| EO ATAT Committee Operating Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.35 | 01-2007 | 49383A |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| EO Case Assignment Guide | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.7 | 05-2010 | 35904N |
| EO Delinquent, Amended and Substitute for Return Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.22* | 11-2012 | 33228W |
| EO DISCLOSURE PROCEDURES | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) | 7.28.2 | 04-2010 | 37474A |
| EO DISCLOSURE PROCEDURES | Public Inspection of Written Determinations under IRC 6110 | 7.28.4 | 06-2009 | 52441Z |
| EO Examination Guidelines for IRC section 527 Political Organizations. | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.30 | 06-2010 | 33262S |
| EO Examinations Review Responsibilities and Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.17 | 07-2010 | 33221X |
| EO Pre-Examination Guidelines and Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.10* | 05-2004 | 33212M |
| EO Special Examination Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.21 | 05-2012 | 33226A |
| EO Touch-and-Go Determination Case Procedures | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.6* | 10-2010 | 49353M |
| EO/BMF Reports | EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | 25.7.7 | 09-2006 | 35833P |
| EP Case Assignment Guide | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.2 | 04-2013 | 35903C |
| EP Claims | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.8 | 10-2012 | 33833V |
| EP Determinations Closing Agreement Program | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.8 | 01-2012 | 56036Q |
| EP Mandatory Review | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.14 | 07-2013 | 35241J |
| EP Special Review | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.15 | 06-2012 | 35242U |
| EPMF Account Numbers | CAMPUS DOCUMENT SERVICES | 3.13.36 | 06-2013 | 33775A |
| EPMF Document Processing Form 5500-EZ | RETURNS AND DOCUMENTS ANALYSIS | 3.11.27* | 11-2012 | 52570D |
| EPMF Return Processing Form 5500-EZ | ISRP SYSTEM | 3.24.27* | 11-2012 | 52572Z |
| EPMF Return Transaction File On-Line (ERTV) Research | IDRS TERMINAL RESPONSES | 2.3.65 | 12-2012 | 53389C |
| EPMF Unpostables | ERROR RESOLUTION | 3.12.166 | 06-2013 | 33744B |
| Equal Employment Opportunity and Diversity | ORGANIZATION AND STAFFING | 1.1.10 | 06-2005 | 30384D |
| EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY | Providing Reasonable Accommodation for Individuals with Disabilities | 1.20.2 | 06-2013 | 49442G |
| Equitable Sharing and Reverse Asset Sharing | ASSET SEIZURE AND FORFEITURE | 9.7.9 | 08-2008 | 37396N |
| Erroneous Refunds | REFUND INQUIRIES | 21.4.5* | 09-2013 | 36819V |
| ERROR RESOLUTION | Applications for Extension of Time to File Tax Returns | 3.12.212* | 10-2012 | 33751Q |
| ERROR RESOLUTION | BMF General Instructions | 3.12.38* | 11-2012 | 32384X |
| ERROR RESOLUTION | BMF/CAWR/PMF Unpostable Resolution | 3.12.279* | 10-2012 | 31656Y |
| ERROR RESOLUTION | Corporate Income Tax Returns | 3.12.16* | 11-2012 | 33660A |
| ERROR RESOLUTION | Corporation Income Tax Returns | 3.12.251* | 10-2012 | 33761M |
| ERROR RESOLUTION | Credit and Account Transfers | 3.12.21 | 10-2012 | 33670W |
| ERROR RESOLUTION | Employee Plan Excise Tax Returns | 3.12.22* | 11-2012 | 33673D |
| ERROR RESOLUTION | Employment Tax Returns | 3.12.13* | 11-2012 | 33645L |
| ERROR RESOLUTION | EPMF Unpostables | 3.12.166 | 06-2013 | 33744B |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| ERROR RESOLUTION | Error Resolution Instructions for Form 1120-S | 3.12.217* | 10-2012 | 33753M |
| ERROR RESOLUTION | Error Resolution System for Excise Tax Returns | 3.12.220* | 11-2012 | 33756T |
| ERROR RESOLUTION | Estate and Gift Tax Returns | 3.12.263* | 11-2012 | 33741U |
| ERROR RESOLUTION | Estate Tax Returns - Paper Correction Processing | 3.12.106* | 11-2012 | 33740J |
| ERROR RESOLUTION | Excise Tax Returns | 3.12.23* | 11-2012 | 33675Z |
| ERROR RESOLUTION | Exempt Organization Returns | 3.12.12* | 10-2012 | 33640I |
| ERROR RESOLUTION | Exempt Organization Unpostable Resolution | 3.12.278* | 10-2012 | 33770X |
| ERROR RESOLUTION | Form 1066, U.S. REMIC Income Tax Return | 3.12.213* | 10-2012 | 33752B |
| ERROR RESOLUTION | General Unpostables | 3.12.32* | 10-2012 | 33695R |
| ERROR RESOLUTION | IMF General Instructions | 3.12.37* | 10-2012 | 33710V |
| ERROR RESOLUTION | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | 3.12.14* | 10-2012 | 33650E |
| ERROR RESOLUTION | Individual Income Tax Returns | 3.12.3* | 10-2012 | 33590N |
| ERROR RESOLUTION | Individual Master File (IMF) Unpostable Resolution | 3.12.179* | 10-2012 | 33742F |
| ERROR RESOLUTION | Information Returns Processing | 3.12.8 | 10-2012 | 33620Q |
| ERROR RESOLUTION | Processing Form 8752 | 3.12.249* | 10-2012 | 33755I |
| ERROR RESOLUTION | Return of Partnership Income | 3.12.15* | 10-2012 | 33655H |
| ERROR RESOLUTION | Revenue Receipts | 3.12.10* | 11-2012 | 33630M |
| ERROR RESOLUTION | Tax Exempt Bond Error Resolution Procedures | 3.12.26* | 10-2012 | 57692Q |
| ERROR RESOLUTION | Unemployment Tax Returns | 3.12.154* | 10-2012 | 33743Q |
| Error Resolution Instructions for Form 1120-S | ERROR RESOLUTION | 3.12.217* | 10-2012 | 33753M |
| Error Resolution System for Excise Tax Returns | ERROR RESOLUTION | 3.12.220* | 11-2012 | 33756T |
| e-services Procedures for Help Desk Assistors | ELECTRONIC TAX ADMINISTRATION | 3.42.8 | 09-2013 | 32530B |
| Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | TRUST FUND COMPLIANCE | 5.7.3* | 07-2012 | 35497F |
| ESTATE AND GIFT TAX | Campus Procedures for Estate Tax | 4.25.2* | 09-2009 | 34469D |
| ESTATE AND GIFT TAX | Case Closing Procedures | 4.25.10 | 02-2013 | 58883R |
| ESTATE AND GIFT TAX | Estate and Gift Tax Examinations | 4.25.1 | 03-2013 | 35011T |
| Estate and Gift Tax Examinations | ESTATE AND GIFT TAX | 4.25.1 | 03-2013 | 35011T |
| Estate and Gift Tax Returns | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.5* | 09-2013 | 36845R |
| Estate and Gift Tax Returns | ERROR RESOLUTION | 3.12.263* | 11-2012 | 33741U |
| Estate and Gift Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.106* | 11-2012 | 33575Y |
| Estate Tax Liens | DECEDENT ESTATES AND ESTATE TAX | 5.5.8 | 06-2010 | 35488U |
| Estate Tax Returns | ISRP SYSTEM | 3.24.106 | 10-2012 | 34442M |
| Estate Tax Returns - Paper Correction Processing | ERROR RESOLUTION | 3.12.106* | 11-2012 | 33740J |
| Estimated Tax Penalties | PENALTY HANDBOOK | 20.1.3* | 03-2010 | 33071B |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Estimating Unemployment Trust Fund Costs | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.7 | 02-2012 | 54559A |
| ETHICS AND CONDUCT MATTERS | Ethics and Conduct Matters: Guidance | 6.735.1 | 10-2010 | 48406E |
| Ethics and Conduct Matters: Guidance | ETHICS AND CONDUCT MATTERS | 6.735.1 | 10-2010 | 48406E |
| ETI (Extraterritorial income), IC-DISCs and FSCs | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.8 | 05-2013 | 27734X |
| Evaluation of Offers in Compromise | OFFER IN COMPROMISE | 8.23.3 | 08-2012 | 50804G |
| Evidence Seizures | ASSET SEIZURE AND FORFEITURE | 9.7.12 | 04-2013 | 36439J |
| Ex Parte Communications | APPEALS FUNCTION | 8.1.10 | 08-2012 | 59405Z |
| EXAM OFFER-IN-COMPROMISE | Case Processing and Controls | 4.18.6 | 12-2010 | 28832M |
| EXAM OFFER-IN-COMPROMISE | Combination Offers | 4.18.4 | 01-2011 | 28830Q |
| EXAM OFFER-IN-COMPROMISE | Doubt as to Liability Offers | 4.18.2 | 12-2008 | 28828E |
| EXAM OFFER-IN-COMPROMISE | Effective Tax Administration Offers | 4.18.3 | 12-2010 | 28829P |
| EXAM OFFER-IN-COMPROMISE | Offers in Compromise Received in Exam | 4.18.1 | 01-2011 | 28827T |
| EXAM OFFER-IN-COMPROMISE | Review, Closing and Reporting Requirements | 4.18.5 | 12-2010 | 28831B |
| EXAM OFFER-IN-COMPROMISE | Special Case Processing | 4.18.7 | 01-2011 | 28833X |
| Exam SFR Reconsiderations | AUDIT RECONSIDERATION | 4.13.8 | 09-2011 | 56014C |
| Examination Classification of Work | LIABILITY DETERMINATION | 4.19.11* | 05-2010 | 48149S |
| EXAMINATION COLLECTIBILITY | General Collectibility Procedures | 4.20.1 | 02-2013 | 29628M |
| EXAMINATION COLLECTIBILITY | Installment Agreements | 4.20.4 | 02-2013 | 29634Q |
| EXAMINATION COLLECTIBILITY | Scope Consideration | 4.20.2 | 03-2013 | 29632U |
| EXAMINATION COLLECTIBILITY | Soliciting Payment | 4.20.3 | 12-2010 | 29633F |
| Examination General Overview | LIABILITY DETERMINATION | 4.19.10 | 11-2012 | 48148H |
| Examination Guidance for Excise Claims for Refund or Abatement | EXCISE TAX | 4.24.8 | 02-2012 | 28309S |
| Examination Guidelines for IRC 415(c) | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.7 | 06-2002 | 35956P |
| Examination Issues | ACCOUNT RESOLUTION | 21.5.10 | 08-2013 | 36830S |
| Examination Issues Pertaining to ITG Cases | INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | 4.88.1 | 01-2010 | 34424Q |
| Examination Methods and Techniques | INSURANCE INDUSTRY | 4.42.3 | 05-2002 | 27669N |
| Examination of Books and Witnesses | SUMMONS | 25.5.4 | 08-2011 | 27532Z |
| Examination of Employee Returns | GENERAL EXAMINING PROCEDURES | 4.2.6 | 03-2013 | 34448A |
| Examination of Income | EXAMINATION OF RETURNS | 4.10.4 | 08-2011 | 27637D |
| Examination of NRP Cases - Area Office | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.4* | 01-2013 | 33009N |
| EXAMINATION OF RETURNS | Certain Technical Issues | 4.10.13 | 03-2005 | 35206C |
| EXAMINATION OF RETURNS | Examination of Income | 4.10.4 | 08-2011 | 27637D |
| EXAMINATION OF RETURNS | Examination Operational Automation Database (EOAD) | 4.10.16 | 01-2013 | 37578T |
| EXAMINATION OF RETURNS | Examination Techniques | 4.10.3 | 03-2003 | 27636S |
| EXAMINATION OF RETURNS | Frivolous Return Program | 4.10.12* | 02-2012 | 35205R |
| EXAMINATION OF RETURNS | Issue Resolution | 4.10.7 | 01-2006 | 27642W |
| EXAMINATION OF RETURNS | Net Rate Netting Procedures for LB&I Cases | 4.10.26 | 08-2012 | 48619J |
| EXAMINATION OF RETURNS | Overview and Basic Examiner Responsibilities | 4.10.1 | 07-2001 | 27634W |
| EXAMINATION OF RETURNS | Penalty Considerations | 4.10.6 | 07-2001 | 27641L |
| EXAMINATION OF RETURNS | Pre-Contact Responsibilities | 4.10.2* | 01-2012 | 27635H |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| EXAMINATION OF RETURNS | Report Generation Software | 4.10.15 | 01-2012 | 38773C |
| EXAMINATION OF RETURNS | Report Writing | 4.10.8 | 08-2006 | 27643H |
| EXAMINATION OF RETURNS | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | 4.10.20 | 01-2005 | 38775Y |
| EXAMINATION OF RETURNS | Required Filing Checks | 4.10.5 | 06-2010 | 27639Z |
| EXAMINATION OF RETURNS | Standard Paragraphs and Explanation of Adjustments | 4.10.10 | 01-2011 | 34502D |
| EXAMINATION OF RETURNS | U.S. Withholding Agent Examinations - Form 1042 | 4.10.21 | 07-2008 | 51337G |
| EXAMINATION OF RETURNS | Workpapers | 4.10.9 | 02-2010 | 27644S |
| Examination Operational Automation Database (EOAD) | EXAMINATION OF RETURNS | 4.10.16 | 01-2013 | 37578T |
| Examination Procedures | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.2 | 09-2011 | 28045H |
| Examination Process - Assessment Statute of Limitations Controls | STATUTE OF LIMITATIONS | 25.6.23 | 03-2008 | 29221J |
| Examination Quality Measurement Staff (EQMS) | TECHNICAL SERVICES | 4.8.3 | 03-2013 | 31432M |
| Examination Quality Measurement Standards | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.8 | 03-2011 | 33039B |
| Examination Reconsiderations and Referrals | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.11 | 08-2011 | 51673B |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | AIMS/ERCS Staff | 4.7.10 | 06-2012 | 30469P |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Centralized Case Processing | 4.7.8 | 05-2011 | 30467T |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Chief | 4.7.9 | 10-2003 | 30468E |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Group | 4.7.5 | 09-2013 | 30419J |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Overview | 4.7.1 | 01-2010 | 30415R |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Planning and Special Programs (PSP) | 4.7.4 | 10-2003 | 30418Y |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Reports | 4.7.6 | 10-2003 | 30420K |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Security | 4.7.2 | 08-2012 | 30416C |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Statute of Limitations | 4.7.3 | 01-2010 | 30417N |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | System Administrator and Database Administrator | 4.7.11 | 10-2010 | 30470Q |
| EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | Technical Services | 4.7.7 | 10-2011 | 30465X |
| Examination Selection | TAX EXEMPT BONDS (TEB) | 4.81.2 | 10-2012 | 52554D |
| EXAMINATION SPECIALIZATION | Examination Specialization (ES) Program and Procedures | 4.28.1 | 03-2008 | 27547Y |
| Examination Specialization (ES) Program and Procedures | EXAMINATION SPECIALIZATION | 4.28.1 | 03-2008 | 27547Y |
| EXAMINATION TECHNICAL TIME REPORTING SYSTEM | Description and Use of Examination Technical Time - Form 4502 | 4.9.2 | 04-2004 | 27666G |
| EXAMINATION TECHNICAL TIME REPORTING SYSTEM | Outline of System | 4.9.1 | 04-2004 | 27665V |
| Examination Techniques | EXAMINATION OF RETURNS | 4.10.3 | 03-2003 | 27636S |
| Examination Techniques for Bank Secrecy Act Industries | BANK SECRECY ACT | 4.26.9 | 06-2006 | 35436S |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Examination Techniques for Form 8300 Industries | BANK SECRECY ACT | 4.26.12 | 06-2006 | 35437D |
| Examinations of Organizations | EXEMPT ORGANIZATIONS | 4.76.50 | 09-2010 | 35822I |
| Conducting Gaming Activities | EXAMINATION GUIDELINES | | | |
| Examined Closings, Surveyed Claims, and Partial Assessments | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.12 | 08-2003 | 30323Q |
| Examiner Responsibilities | BANKRUPTCY | 4.27.2 | 08-2009 | 27751I |
| Examiner's Responsibilities | JOINT COMMITTEE PROCEDURES | 4.36.3 | 05-2010 | 32892C |
| EXAMINING OFFICERS GUIDE (EOG) | Allocation of Income and Deductions - IRC Section 482 | 4.11.5 | 11-2004 | 36009R |
| EXAMINING OFFICERS GUIDE (EOG) | Change in Accounting Method | 4.11.6 | 05-2005 | 36013Z |
| EXAMINING OFFICERS GUIDE (EOG) | Corporate Liquidations/Dissolutions | 4.11.7 | 12-2004 | 36014K |
| EXAMINING OFFICERS GUIDE (EOG) | Electronically Filed Returns | 4.11.17 | 11-2004 | 36380T |
| EXAMINING OFFICERS GUIDE (EOG) | Innocent Spouse | 4.11.34 | 12-2004 | 36419R |
| EXAMINING OFFICERS GUIDE (EOG) | Net Operating Loss Cases | 4.11.11 | 05-2005 | 36099H |
| EXAMINING OFFICERS GUIDE (EOG) | Power of Attorney Rights and Responsibilities | 4.11.55 | 04-2010 | 36505E |
| EXAMINING OFFICERS GUIDE (EOG) | Return Preparer Program | 4.11.51 | 10-2004 | 36482Q |
| EXAMINING OFFICERS GUIDE (EOG) | Third Party Contacts | 4.11.57 | 12-2011 | 36507A |
| EXAMINING OFFICERS GUIDE (EOG) | Transfer of Returns Open for Examination | 4.11.29 | 09-2010 | 36395S |
| EXAMINING OFFICERS GUIDE (EOG) | Transferee Liability Cases | 4.11.52 | 11-2004 | 36501M |
| Examining Qualified Small Issue Bonds | TAX EXEMPT BONDS EXAMINATION GUIDELINES | 4.82.1 | 01-2003 | 35429D |
| EXAMINING SYSTEM | Alternative Rating and Selection | 6.337.1 | 11-2009 | 53384Z |
| EXCEPTED SERVICE | Employment in the Excepted Service | 6.213.1 | 11-2009 | 53379G |
| Excess Collections File | ACCOUNTING AND DATA CONTROL | 3.17.220* | 11-2012 | 33917W |
| Exchange of Information | INTERNATIONAL PROCEDURES | 4.60.1 | 01-2002 | 35009H |
| Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | EXCISE TAX | 4.24.7 | 08-2008 | 28308H |
| Excise Fuel Compliance Inspection, Sampling, and Shipping | EXCISE TAX | 4.24.15* | 06-2013 | 57469Z |
| Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures | EXCISE TAX | 4.24.16 | 09-2013 | 58891R |
| Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements | EXCISE TAX | 4.24.14 | 01-2012 | 54956X |
| Excise Fuel Taxes Workload, Policies and Procedures | EXCISE TAX | 4.24.4 | 09-2013 | 28305A |
| Excise Operations Support | EXCISE TAX | 4.24.18 | 06-2012 | 59137G |
| Excise Summary Terminal Activity Reporting System (ExSTARS) | EXCISE TAX | 4.24.17 | 09-2013 | 58892C |
| Compliance Examination Procedures | | | | |
| EXCISE TAX | Examination Guidance for Excise Claims for Refund or Abatement | 4.24.8 | 02-2012 | 28309S |
| EXCISE TAX | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | 4.24.7 | 08-2008 | 28308H |
| EXCISE TAX | Excise Fuel Compliance Inspection, Sampling, and Shipping | 4.24.15* | 06-2013 | 57469Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| EXCISE TAX | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures | 4.24.16 | 09-2013 | 58891R |
| EXCISE TAX | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements | 4.24.14 | 01-2012 | 54956X |
| EXCISE TAX | Excise Fuel Taxes Workload, Policies and Procedures | 4.24.4 | 09-2013 | 28305A |
| EXCISE TAX | Excise Operations Support | 4.24.18 | 06-2012 | 59137G |
| EXCISE TAX | Excise Summary Terminal Activity Reporting System (ExSTARS) | 4.24.17 | 09-2013 | 58892C |
| EXCISE TAX | Compliance Examination Procedures | | | |
| EXCISE TAX | Excise Tax Examination Reports, Case Closing, and Appeals Procedures | 4.24.10 | 10-2011 | 35213R |
| EXCISE TAX | Excise Tax Examiner Responsibilities | 4.24.6 | 10-2011 | 28307W |
| EXCISE TAX | Excise Tax Penalty Procedures | 4.24.9* | 10-2012 | 28310T |
| EXCISE TAX | Form 637 Excise Tax Registrations | 4.24.2 | 08-2012 | 28303E |
| EXCISE TAX | Introduction to Excise Taxes | 4.24.1 | 09-2012 | 28302T |
| EXCISE TAX | Large Business and International (LB&I) Examination Procedures for Excise Employees | 4.24.5 | 10-2012 | 28306L |
| EXCISE TAX | Overview of Excise Fuel Compliance Program | 4.24.13 | 08-2013 | 38334Z |
| Excise Tax and Estate and Gift Tax Penalties | PENALTY HANDBOOK | 20.1.11* | 05-2010 | 50742T |
| Excise Tax Cases and IRA Adjustments | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.10 | 08-2012 | 50796R |
| Excise Tax Examination Reports, Case Closing, and Appeals Procedures | EXCISE TAX | 4.24.10 | 10-2011 | 35213R |
| Excise Tax Examiner Responsibilities | EXCISE TAX | 4.24.6 | 10-2011 | 28307W |
| Excise Tax Penalty Procedures | EXCISE TAX | 4.24.9* | 10-2012 | 28310T |
| Excise Tax Returns | ERROR RESOLUTION | 3.12.23* | 11-2012 | 33675Z |
| Excise Tax Returns | ISRP SYSTEM | 3.24.23 | 10-2012 | 34385C |
| Excise Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.23* | 11-2012 | 33515W |
| Excise Taxes | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.8* | 09-2013 | 36848Y |
| Executive Correspondence Case Procedures | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.9 | 10-2004 | 30660W |
| Exempt Organization Account Numbers | CAMPUS DOCUMENT SERVICES | 3.13.12 | 11-2012 | 33760B |
| Exempt Organization and Employee Plan Applications for Extension of Time to File | RETURNS AND DOCUMENTS ANALYSIS | 3.11.20* | 11-2012 | 54308H |
| Exempt Organization Photocopy Procedures | EXEMPT ORGANIZATIONS RETURNS PROCESSING | 3.20.13* | 11-2012 | 38871H |
| Exempt Organization Returns | ERROR RESOLUTION | 3.12.12* | 10-2012 | 33640I |
| Exempt Organization Returns | ISRP SYSTEM | 3.24.12* | 11-2012 | 34337S |
| Exempt Organization Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.12* | 10-2012 | 33480Q |
| Exempt Organization Team Examination Program Procedures | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.29 | 05-2012 | 33231T |
| Exempt Organization Unpostable Resolution | ERROR RESOLUTION | 3.12.278* | 10-2012 | 33770X |
| Exempt Organizations | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.9 | 06-2012 | 30432C |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|--|--|----------------------|-----------------------|
| Exempt Organizations and Tax Exempt Bonds | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.7* | 11-2012 36847N |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Determination Letter Applications | 7.21.1 | 01-2003 27614E |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | EDS Unpostables | 7.21.8 | 01-2003 27621T |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Exempt Organizations Management Information System | 7.21.9 | 01-2003 27622E |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Inventory Control Subsystem | 7.21.6 | 01-2003 27619H |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Letter Generation | 7.21.5 | 01-2003 27618W |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Moving Cases Through the Inventory Control Subsystem | 7.21.7 | 01-2003 27620I |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Processing User Fees | 7.21.2 | 01-2003 27615P |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Screening, Controlling and Case Closing | 7.21.3 | 08-2003 27616A |
| EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | Transcription and Case Establishment | 7.21.4 | 01-2003 27617L |
| EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | Cumulative List (Publication 78) | 25.7.6 | 11-2012 27776D |
| EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | EO/BMF Reports | 25.7.7 | 09-2006 35833P |
| EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | Exempt Organizations Extracts and On-line Programs | 25.7.5 | 11-2012 27774H |
| EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | Exempt Organizations/Business Master File and Support Processing | 25.7.1 | 11-2012 27768D |
| EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | Group Exemption Procedures | 25.7.3 | 09-2006 27772L |
| Exempt Organizations Determination Letter Overview | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.1 | 12-2012 37433F |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Determination Letter Processing of Exempt Organizations | 7.20.2* | 08-2012 36935W |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Donor-Advised Funds Guide Sheet | 7.20.8 | 08-2008 51787Q |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | EO Touch-and-Go Determination Case Procedures | 7.20.6* | 10-2010 49353M |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Exempt Organizations Determination Letter Overview | 7.20.1 | 12-2012 37433F |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | IRC 509(a)(3) Supporting Organizations Guide Sheet | 7.20.7 | 04-2008 50253V |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Processing Private Foundations and Other Types of Cases | 7.20.3 | 05-2008 36937S |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Review Procedures for EO Determinations | 7.20.5 | 07-2009 36940P |
| EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | Special Determination Issues | 7.20.4* | 07-2010 36938D |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|---|---|----------------------|-----------------------|
| Exempt Organizations Determination Program Overview | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.1 | 09-2013 27756L |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Amateur Sports Organizations | 7.25.26 | 05-2002 36093T |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Black Lung Benefit Trusts | 7.25.22 | 04-2003 36072Q |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Business Leagues | 7.25.6 | 06-2001 35975W |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Cemetery Companies | 7.25.13 | 01-2009 35983W |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Civic Leagues, Social Welfare Organizations and Local Associations of Employees | 7.25.4 | 06-2001 35941Q |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Cooperative Hospital Service Organizations | 7.25.24 | 05-2002 35980P |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Corporations Organized to Finance Crop Operations | 7.25.16 | 06-2001 35945I |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Credit Unions and Mutual Reserve Funds | 7.25.14 | 12-2004 35984H |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Exempt Organizations Determination Program Overview | 7.25.1 | 09-2013 27756L |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Feeder Organizations | 7.25.25 | 06-2001 35946T |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Fraternal Beneficiary Societies | 7.25.8 | 05-2002 35973A |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Insurance Activities | 7.25.41 | 03-2006 35947E |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Labor, Agricultural and Horticultural Organizations | 7.25.5 | 06-2001 35969S |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Multiple Parent Title Holding Companies | 7.25.21 | 06-2001 35981A |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Organizations Exempt Under IRC 501 (c)(12) | 7.25.12 | 08-2006 36071F |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Qualified Group Legal Services Plan | 7.25.20 | 06-2001 35972P |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Qualified State Tuition Programs | 7.25.44 | 10-2005 36087P |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Qualified State-Sponsored High Risk Insurance Organizations | 7.25.42 | 06-2001 36085T |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Qualified State-Sponsored Workers' Compensation Organizations | 7.25.43 | 06-2001 36086E |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Religious and Apostolic Associations | 7.25.23 | 05-2002 36073B |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Religious, Charitable, Educational, Etc., Organizations | 7.25.3 | 07-2001 36070U |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Single Parent Title Holding Corporations | 7.25.2 | 07-2001 35979O |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Small Insurance Companies or Associations | 7.25.15 | 09-2013 35944X |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Social and Recreational Clubs | 7.25.7 | 05-2004 36088A |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Supplemental Unemployment Benefit Trusts | 7.25.17 | 06-2001 35971E |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Suspension of Exempt Status Under IRC 501(p) | 7.25.45 | 04-2009 48237B |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Teachers' Retirement Fund Associations | 7.25.11 | 06-2001 35943M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | The National Railroad Retirement Investment Trust | 7.25.28 | 08-2006 | 34255N |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Veterans' Organizations | 7.25.19 | 09-2005 | 35982L |
| EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | Voluntary Employees' Beneficiary Associations | 7.25.9 | 05-2002 | 35942B |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Data Entry | 7.22.2 | 01-2003 | 27952V |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | 7.22.3 | 01-2003 | 27953G |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Introduction | 7.22.1 | 01-2003 | 27951K |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Inventory Control System (ICS) | 7.22.6 | 01-2003 | 27955C |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Letter Generation | 7.22.5 | 01-2003 | 27954R |
| EXEMPT ORGANIZATIONS EDS USER MANUAL | Management Information System | 7.22.7 | 01-2003 | 27956N |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | All Other 501(c)(3) Organizations | 4.76.12 | 04-2003 | 33254S |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Apostolic Associations - IRC 501(d) | 4.76.29 | 06-2010 | 33259V |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Black Lung Benefit Trusts (oŲ501(c)(21)) | 4.76.27 | 05-2010 | 35933Q |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Business Leagues IRC 501(c)(6) | 4.76.15 | 03-2003 | 35992H |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Cemetery Companies - IRC 501(c)(13) | 4.76.21 | 08-2006 | 35987O |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Church Tax Inquiries and Examinations - IRC oŲ 7611 | 4.76.7 | 08-2010 | 33247D |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4) | 4.76.13 | 03-2003 | 35991W |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Corporations Organized to Finance Crop Operations IRC 501(c)(16) | 4.76.24 | 01-2003 | 35967W |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Credit Unions / IRC 501(C)(14) | 4.76.22 | 04-2003 | 35865Z |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Educational Organizations Other Than Schools | 4.76.11 | 10-2010 | 33253H |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | EO Examination Guidelines for IRC section 527 Political Organizations. | 4.76.30 | 06-2010 | 33262S |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Examinations of Organizations Conducting Gaming Activities | 4.76.50 | 09-2010 | 35822I |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10) | 4.76.17 | 03-2003 | 35928X |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Fund-raising Activities | 4.76.51 | 03-2010 | 33266K |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Health Maintenance Organizations | 4.76.31 | 08-2008 | 27782H |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5) | 4.76.14 | 09-2010 | 35965A |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | 4.76.20 | 12-2006 | 31453P |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|--|---|----------------------|-----------------------|
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Multiple Parent Title Holding Companies | 4.76.28 | 05-2010 35937I |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Non-Exempt Charitable and Split Interest Trust | 4.76.5 | 04-2003 33242A |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Private and Charter Schools | 4.76.8 | 07-2003 33249Z |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Private Foundation Examination Guidelines | 4.76.4 | 05-2013 33241P |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Public Charities | 4.76.3 | 06-2010 33239D |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Public Interest Law Firms | 4.76.9 | 04-2003 33252W |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Religious Organizations | 4.76.6 | 04-2003 33244W |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Single Parent Title Holding Corporations IRC 501(c)(2) | 4.76.1 | 04-2003 35990L |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Small Insurance Companies or Associations, IRC 501(c)(15) | 4.76.23 | 04-2011 35974L |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Social and Recreational Clubs - IRC 501(c)(7) | 4.76.16 | 04-2003 35930J |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Special Features of IRC 501(c)(3) Organizations | 4.76.2 | 05-2003 27781W |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Supplemental Unemployment Benefit Trusts IRC 501(c)(17) | 4.76.25 | 01-2003 35968H |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Teachers' Retirement Fund Associations IRC 501(c)(11) | 4.76.19 | 01-2003 35995O |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Veterans' Organizations | 4.76.26 | 01-2011 35994D |
| EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | Voluntary Employees' Beneficiary Associations IRC 501(c)(9) | 4.76.18 | 11-2002 35966L |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Case Closing Procedures | 4.75.16 | 02-2013 33220M |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Closing Letters and Reports of Examination | 4.75.15 | 08-2010 33218A |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Conversion of Returns Upon Revocation of Exempt Status | 4.75.31* | 02-2012 54706P |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Declaratory Judgment Cases and the Administrative Record | 4.75.32 | 01-2012 33238S |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Discrepancy Adjustments | 4.75.28 | 07-2013 33237H |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO ATAT Committee Operating Procedures | 4.75.35 | 01-2007 49383A |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO Case Assignment Guide | 4.75.7 | 05-2010 35904N |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO Delinquent, Amended and Substitute for Return Procedures | 4.75.22* | 11-2012 33228W |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO Examinations Review Responsibilities and Procedures | 4.75.17 | 07-2010 33221X |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO Pre-Examination Guidelines and Procedures | 4.75.10* | 05-2004 33212M |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | EO Special Examination Procedures | 4.75.21 | 05-2012 33226A |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Exempt Organization Team Examination Program Procedures | 4.75.29 | 05-2012 33231T |
| EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | Exempt Organizations Examinations Closing Agreements | 4.75.25 | 02-2013 33232E |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| EXEMPT ORGANIZATIONS | Exempt Organizations Returns | 4.75.6 | 04-2003 | 33210Q |
| EXAMINATION PROCEDURES | Inventory and Classification System | | | |
| EXEMPT ORGANIZATIONS | Final Case Processing | 4.75.20 | 07-2003 | 33225P |
| EXAMINATION PROCEDURES | | | | |
| EXEMPT ORGANIZATIONS | Information Items | 4.75.5 | 08-2013 | 33209P |
| EXAMINATION PROCEDURES | | | | |
| EXEMPT ORGANIZATIONS | Issue Development | 4.75.13 | 03-2006 | 33216E |
| EXAMINATION PROCEDURES | | | | |
| EXEMPT ORGANIZATIONS | Office/Correspondence Examination | 4.75.27 | 06-2010 | 33236W |
| EXAMINATION PROCEDURES | Program (OCEP) | | | |
| EXEMPT ORGANIZATIONS | On Site Examination Guidelines | 4.75.11 | 08-2010 | 33213X |
| EXAMINATION PROCEDURES | | | | |
| EXEMPT ORGANIZATIONS | Organizations Covered by a Group | 4.75.24 | 02-2013 | 27552R |
| EXAMINATION PROCEDURES | Ruling | | | |
| EXEMPT ORGANIZATIONS | Planning, Classifying, and Selecting | 4.75.4 | 07-2012 | 33208E |
| EXAMINATION PROCEDURES | Returns and Processing Claims | | | |
| EXEMPT ORGANIZATIONS | Procedures for Disposition of IRC | 4.75.34 | 04-2006 | 48088Q |
| EXAMINATION PROCEDURES | 501(p) Cases | | | |
| EXEMPT ORGANIZATIONS | Procedures for Processing Technical | 4.75.36 | 06-2010 | 54705E |
| EXAMINATION PROCEDURES | Advice Cases | | | |
| EXEMPT ORGANIZATIONS | Required Filing Checks | 4.75.12* | 07-2010 | 33215T |
| EXAMINATION PROCEDURES | | | | |
| EXEMPT ORGANIZATIONS | Returns and Reports Filed by Exempt | 4.75.30 | 06-2010 | 36082M |
| EXAMINATION PROCEDURES | Organizations | | | |
| EXEMPT ORGANIZATIONS | Tax Exempt Quality Measurement | 4.75.26 | 01-2003 | 33233P |
| EXAMINATION PROCEDURES | System (TEQMS) | | | |
| Exempt Organizations Examinations | EXEMPT ORGANIZATIONS | 4.75.25 | 02-2013 | 33232E |
| Closing Agreements | EXAMINATION PROCEDURES | | | |
| Exempt Organizations Extracts and On- | EXEMPT ORGANIZATIONS BUSINESS | 25.7.5 | 11-2012 | 27774H |
| line Programs | MASTER FILE | | | |
| Exempt Organizations Management | EXEMPT ORGANIZATIONS | 7.21.9 | 01-2003 | 27622E |
| Information System | AUTOMATED PROCESSING | | | |
| | PROCEDURES | | | |
| Exempt Organizations Returns Inventory | EXEMPT ORGANIZATIONS | 4.75.6 | 04-2003 | 33210Q |
| and Classification System | EXAMINATION PROCEDURES | | | |
| EXEMPT ORGANIZATIONS RETURNS | Exempt Organization Photocopy | 3.20.13* | 11-2012 | 38871H |
| PROCESSING | Procedures | | | |
| EXEMPT ORGANIZATIONS RETURNS | Imaging and Perfecting Exempt | 3.20.12* | 11-2012 | 33965G |
| PROCESSING | Organizations Returns for Public and | | | |
| | Internal Viewing | | | |
| EXEMPT ORGANIZATIONS TAX | Acquisition Indebtedness | 7.27.10 | 06-2001 | 36091X |
| MANUAL | | | | |
| EXEMPT ORGANIZATIONS TAX | Application of Taxes and Denial of | 7.27.27 | 08-2001 | 35949A |
| MANUAL | Exemption to Certain Foreign | | | |
| | Organizations | | | |
| EXEMPT ORGANIZATIONS TAX | Computation of Unrelated Business Tax | 7.27.6 | 05-2002 | 36077T |
| MANUAL | Income | | | |
| EXEMPT ORGANIZATIONS TAX | Computation of Unrelated Business | 7.27.7 | 08-2001 | 35986D |
| MANUAL | Taxable Income for Social Clubs | | | |
| EXEMPT ORGANIZATIONS TAX | Debt-Financed Property | 7.27.9 | 06-2001 | 36090M |
| MANUAL | | | | |
| EXEMPT ORGANIZATIONS TAX | Disqualified Persons as Defined in IRC | 7.27.20 | 08-2001 | 35935M |
| MANUAL | 4946 | | | |
| EXEMPT ORGANIZATIONS TAX | IRC 6033(e)(2) - Proxy Tax on Lobbying | 7.27.12 | 05-2003 | 33267V |
| MANUAL | and Political Expenditures | | | |
| EXEMPT ORGANIZATIONS TAX | Political Organizations | 7.27.11 | 06-2001 | 36080Q |
| MANUAL | | | | |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| EXEMPT ORGANIZATIONS TAX MANUAL | Prohibited Transactions and Income Accumulations | 7.27.3 | 06-2001 | 36074M |
| EXEMPT ORGANIZATIONS TAX MANUAL | Tax on Net Investment Income of Private Foundations | 7.27.14 | 05-2002 | 35927M |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxable Expenditures of Private Foundations | 7.27.19 | 06-2001 | 35964P |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxation of Unrelated Business Income | 7.27.4 | 08-2001 | 36075X |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxes on Excess Benefit Transactions | 7.27.30 | 11-2009 | 39745U |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxes on Excess Business Holdings | 7.27.17 | 08-2001 | 35963E |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxes on Foundation Failure to Distribute Income | 7.27.16 | 08-2001 | 35830I |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxes on Investments Which Jeopardize Charitable Purposes | 7.27.18 | 05-2002 | 35988Z |
| EXEMPT ORGANIZATIONS TAX MANUAL | Taxes on Self-Dealing | 7.27.15 | 08-2001 | 27564J |
| EXEMPT ORGANIZATIONS TAX MANUAL | Unrelated Debt Financed Income | 7.27.8 | 06-2001 | 36089L |
| EXEMPT ORGANIZATIONS TAX MANUAL | Unrelated Trade or Business | 7.27.5 | 06-2001 | 36076I |
| Exempt Organizations Technical Advice Procedures | TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | 7.1.4 | 12-2002 | 32503U |
| Exempt Organizations Technical Procedures | EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | 7.29.3 | 07-2008 | 51153E |
| EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | Exempt Organizations Technical Procedures | 7.29.3 | 07-2008 | 51153E |
| EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | Overview | 7.29.1 | 02-2008 | 51150X |
| Exempt Organizations/Business Master File and Support Processing | EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | 25.7.1 | 11-2012 | 27768D |
| Exemptions from US Withholding (Form 8233) | INTERNATIONAL | 21.8.6 | 08-2013 | 49818K |
| Exhibits | AUDIT RECONSIDERATION | 4.13.7 | 12-2009 | 31055H |
| EXPERT AND CONSULTANT APPOINTMENTS | Expert and Consultant Appointments | 6.304.1 | 11-2009 | 53380H |
| Expert and Consultant Appointments | EXPERT AND CONSULTANT APPOINTMENTS | 6.304.1 | 11-2009 | 53380H |
| Extension of Assessment Statute of Limitations by Consent | STATUTE OF LIMITATIONS | 25.6.22 | 08-2011 | 28778J |
| External Leads Prisoners | REFUND TAX COMPLIANCE PROGRAM | 25.25.9* | 09-2013 | 61694A |
| Failure to Deposit Penalty | PENALTY HANDBOOK | 20.1.4* | 01-2012 | 36750J |
| Failure to File | FRAUD HANDBOOK | 25.1.7 | 10-2009 | 27687J |
| Failure to File/Failure to Pay Penalties | PENALTY HANDBOOK | 20.1.2* | 07-2013 | 33068E |
| Fast Track Settlement for Large Business and International (LB&I) Taxpayers | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.1 | 09-2013 | 50812G |
| Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.2 | 09-2012 | 50813R |
| FCP (FUTA Case Processing) Technical System Procedures | LIABILITY DETERMINATION | 4.19.9 | 09-2012 | 50704F |
| Federal Agency Delinquency (FAD) | LIABILITY COLLECTION | 5.19.15 | 03-2010 | 50362H |
| Federal Contractors | TRUST FUND COMPLIANCE | 5.7.9 | 02-2013 | 47908V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Federal Employee/ Retiree Delinquency Initiative (FERDI) | LIABILITY COLLECTION | 5.19.18* | 07-2013 | 51815X |
| FEDERAL TAX LIENS | Certificates Relating to Liens and Claims for Damages Under IRC oQY 7432 | 5.12.3* | 10-2013 | 35752V |
| FEDERAL TAX LIENS | Judicial/Nonjudicial Foreclosures | 5.12.4 | 06-2010 | 35753G |
| Federal Tax Liens | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.2 | 03-2012 | 57343S |
| FEDERAL TAX LIENS | Lien Certificates | 5.12.10 | 10-2013 | 58950X |
| FEDERAL TAX LIENS | Lien Program Overview | 5.12.1 | 10-2013 | 35750Z |
| FEDERAL TAX LIENS | Lien Special Topics | 5.12.11 | 10-2013 | 58952T |
| FEDERAL TAX LIENS | Notice of Lien Determinations | 5.12.2 | 10-2013 | 35751K |
| FEDERAL TAX LIENS | Notice of Lien Refiling | 5.12.8 | 10-2013 | 58947A |
| FEDERAL TAX LIENS | Notice of Lien Withdrawal | 5.12.9 | 10-2013 | 58949W |
| FEDERAL TAX LIENS | Procedures for Lien Processing | 5.12.6 | 10-2013 | 36255H |
| FEDERAL TAX LIENS | Redemptions | 5.12.5* | 06-2010 | 35754R |
| Federal Technology Service (Long Distance) | ENTERPRISE NETWORKS | 2.13.5 | 07-2013 | 36332J |
| FEDERAL, STATE AND LOCAL GOVERNMENTS | Outreach | 22.40.1 | 11-2007 | 38104J |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Case Closing and Special Handling Procedures | 4.90.12 | 05-2013 | 33044U |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Case Selection Procedures | 4.90.5 | 05-2010 | 33033N |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Claims | 4.90.7 | 05-2013 | 33037F |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Compliance Checks | 4.90.3 | 02-2013 | 33029F |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Counsel Contact and Technical Guidance | 4.90.14 | 03-2013 | 40953G |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Customer Assistance | 4.90.2 | 05-2013 | 33028U |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Examination Quality Measurement Standards | 4.90.8 | 03-2011 | 33039B |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | FSLG Fraud Procedures | 4.90.15 | 06-2013 | 62638A |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | FSLG Large Case Examination Program | 4.90.13 | 05-2006 | 36147G |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | FSLG Mission and Policy | 4.90.1 | 05-2013 | 33026Y |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Penalties | 4.90.4 | 02-2008 | 33032C |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Referrals | 4.90.6 | 08-2013 | 33034Y |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Statute Control Procedures | 4.90.10 | 10-2010 | 33042Y |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Technical Review | 4.90.11 | 04-2010 | 33043J |
| FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | Workpapers and Report Writing | 4.90.9 | 10-2010 | 33041N |
| Feeder Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.25 | 06-2001 | 35946T |
| Fees | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.5 | 12-2007 | 30427J |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Fees and Costs for Summoned Witnesses | SUMMONS | 25.5.9 | 08-2010 | 27538N |
| Fiduciary Income Tax Returns | ISRP SYSTEM | 3.24.14 | 10-2012 | 34347O |
| Field Assistance | TAXPAYER CONTACTS | 21.3.4* | 09-2013 | 36814S |
| Field Assistance Guide for Managers | RESOURCE GUIDE FOR MANAGERS | 1.4.11* | 01-2013 | 35340Z |
| FIELD COLLECTING PROCEDURES | Abatements, Reconsiderations, and Adjustments | 5.1.15* | 10-2012 | 28316H |
| FIELD COLLECTING PROCEDURES | Balancing Civil and Criminal Cases | 5.1.5* | 04-2011 | 27787K |
| FIELD COLLECTING PROCEDURES | Cases Requiring Special Handling | 5.1.12* | 09-2012 | 27992F |
| FIELD COLLECTING PROCEDURES | Collecting From Limited Liability Companies | 5.1.21 | 09-2009 | 50718T |
| FIELD COLLECTING PROCEDURES | Collection Appeal Rights | 5.1.9 | 06-2013 | 35409L |
| FIELD COLLECTING PROCEDURES | Collection Inventory | 5.1.20* | 06-2010 | 50396N |
| FIELD COLLECTING PROCEDURES | Collection Statute Expiration | 5.1.19 | 05-2013 | 37576X |
| FIELD COLLECTING PROCEDURES | Courtesy Investigations | 5.1.8* | 08-2013 | 27789G |
| FIELD COLLECTING PROCEDURES | Delinquent Return Accounts | 5.1.11* | 03-2013 | 27791S |
| FIELD COLLECTING PROCEDURES | Disclosure | 5.1.22 | 12-2011 | 52164V |
| FIELD COLLECTING PROCEDURES | Field Collection Techniques and Other Assignments | 5.1.14 | 03-2011 | 27794Z |
| FIELD COLLECTING PROCEDURES | Government Agencies, Federal Employees/Retirees | 5.1.7 | 10-2011 | 27788V |
| FIELD COLLECTING PROCEDURES | Jeopardy, Termination, Quick and Prompt Assessments | 5.1.4 | 05-2011 | 27786Z |
| FIELD COLLECTING PROCEDURES | Locating Taxpayers and their Assets | 5.1.18* | 08-2013 | 27558F |
| FIELD COLLECTING PROCEDURES | Miscellaneous Collection Procedures | 5.1.1 | 12-2012 | 27899D |
| FIELD COLLECTING PROCEDURES | Remittances, Form 809 and Designated Payments | 5.1.2* | 06-2013 | 27784D |
| FIELD COLLECTING PROCEDURES | Resolution-directed Approach to Casework | 5.1.30 | 07-2011 | 49413D |
| FIELD COLLECTING PROCEDURES | Safety, Security and Control | 5.1.3* | 02-2012 | 27755A |
| FIELD COLLECTING PROCEDURES | Taxpayer Contacts | 5.1.10 | 06-2013 | 27790H |
| FIELD COLLECTING PROCEDURES | Taxpayer Representation | 5.1.23 | 10-2012 | 52165G |
| FIELD COLLECTING PROCEDURES | Third Party Contacts | 5.1.17 | 06-2011 | 29420A |
| FIELD COLLECTING PROCEDURES | Third-Party Payer Arrangements for Employment Taxes | 5.1.24* | 08-2012 | 58417H |
| FIELD COLLECTING PROCEDURES | Workload Management | 5.1.31 | 07-2011 | 49810A |
| Field Collection | FRAUD HANDBOOK | 25.1.8* | 07-2013 | 27688U |
| Field Collection Techniques and Other Assignments | FIELD COLLECTING PROCEDURES | 5.1.14 | 03-2011 | 27794Z |
| Field Examination Procedures | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.6 | 03-2008 | 30268C |
| Field Insolvency/Embedded Quality Attribute Definitions | COLLECTION QUALITY MEASUREMENT | 5.13.6 | 10-2009 | 47937Y |
| Field Office Resource Team | CASE PROCESSING | 5.4.12 | 01-2013 | 49241T |
| Files Management | RECORDS AND INFORMATION MANAGEMENT | 1.15.7 | 06-2010 | 31451T |
| Files Management and Services | ACCOUNTS SERVICES | 3.5.61 | 11-2012 | 33260W |
| Filing & Payment Compliance Managers Handbook | RESOURCE GUIDE FOR MANAGERS | 1.4.20 | 05-2013 | 35795M |
| Filing Status and Exemption Adjustments | INDIVIDUAL TAX RETURNS | 21.6.1* | 09-2013 | 36832O |
| Filing Information Returns Electronically (FIRE) | ELECTRONIC TAX ADMINISTRATION | 3.42.9* | 11-2012 | 50233D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Final Case Processing | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.20 | 07-2003 | 33225P |
| FINANCIAL ANALYSIS | Financial Analysis Handbook | 5.15.1 | 10-2012 | 29227X |
| Financial Analysis | OFFER IN COMPROMISE | 5.8.5 | 09-2013 | 27844U |
| Financial Analysis Handbook | FINANCIAL ANALYSIS | 5.15.1 | 10-2012 | 29227X |
| Financial Investigative Task Force | INVESTIGATIVE TECHNIQUES | 9.4.13 | 03-2003 | 36232I |
| Financial Operating Guidelines | STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | 1.33.4 | 05-2011 | 48604K |
| FINANCIAL PRODUCTS AND TRANSACTIONS | Financial Products Specialty | 4.37.1 | 10-2010 | 27674G |
| Financial Products Specialty | FINANCIAL PRODUCTS AND TRANSACTIONS | 4.37.1 | 10-2010 | 27674G |
| Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities | INSTALLMENT AGREEMENTS | 5.14.4* | 03-2011 | 28506N |
| Fiscal and Budgetary Matters | FISCAL AND PERSONNEL MATTERS | 9.11.1 | 01-2012 | 36461N |
| FISCAL AND PERSONNEL MATTERS | Domestic and Foreign Travel | 9.11.2 | 12-2011 | 36466Q |
| FISCAL AND PERSONNEL MATTERS | Fiscal and Budgetary Matters | 9.11.1 | 01-2012 | 36461N |
| FISCAL AND PERSONNEL MATTERS | Investigative Property | 9.11.3 | 03-2011 | 36459B |
| FISCAL AND PERSONNEL MATTERS | Personnel Matters | 9.11.4 | 11-2012 | 36460C |
| Fiscal Year Required Payments/Form 8752 | ISRP SYSTEM | 3.24.249 | 10-2012 | 34471P |
| Forecasting Requirements | DISTRIBUTION | 1.18.2 | 02-2009 | 38314H |
| Foreign Account Tax Compliance Act (FATCA) Registration | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.112 | 06-2013 | 60501S |
| Foreign Based Books and Records | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.2 | 05-2006 | 27727I |
| Foreign Investment in Real Property Tax Act | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.12 | 05-2006 | 27739A |
| Foreign Investment in Real Property Tax Act (FIRPTA) | INTERNATIONAL ERROR RESOLUTION | 3.22.261* | 10-2012 | 39747Q |
| Foreign Investment in Real Property Tax Act (FIRPTA) | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.261* | 10-2012 | 39746F |
| Foreign Partnership Withholding | INTERNATIONAL ERROR RESOLUTION | 3.22.15* | 10-2012 | 37643D |
| Foreign Partnership Withholding | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.15* | 10-2012 | 37648G |
| Foreign Tax Credit | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.10 | 05-2006 | 27737E |
| Foreign Trust System | INTERNATIONAL ERROR RESOLUTION | 3.22.19* | 10-2012 | 34033X |
| Foreign Trust System | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.19* | 10-2012 | 34014Q |
| Form 1040 Industry Coding | STATISTICS OF INCOME | 1.13.4 | 03-1999 | 30966N |
| Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | RETURNS AND DOCUMENTS ANALYSIS | 3.11.213* | 10-2012 | 33587Q |
| Form 1066, U.S. REMIC Income Tax Return | ERROR RESOLUTION | 3.12.213* | 10-2012 | 33752B |
| Form 1120 Industry Coding | STATISTICS OF INCOME | 1.13.7 | 01-2006 | 30972R |
| Form 1120S Corporation Income Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.217* | 10-2012 | 51221V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Form 5330 Examinations | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.5 | 04-2012 | 35239X |
| Form 637 Excise Tax Registrations | EXCISE TAX | 4.24.2 | 08-2012 | 28303E |
| Form 8300 History and Law | BANK SECRECY ACT | 4.26.10 | 07-2012 | 27708B |
| Form 941 | OCR SCANNING OPERATIONS | 3.41.276 | 10-2012 | 39954H |
| Form 990-T Processing | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.10 | 04-2012 | 33837N |
| Form SS-8 Processing Handbook | FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | 7.50.1* | 10-2013 | 62288C |
| FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | Form SS-8 Processing Handbook | 7.50.1* | 10-2013 | 62288C |
| Forms 940 SCRIPS Processing | OCR SCANNING OPERATIONS | 3.41.277 | 10-2012 | 48185K |
| Forms and Information Requests | TAXPAYER CONTACTS | 21.3.6 | 09-2013 | 28017P |
| Forms, Processing, and Documentation | ASSET SEIZURE AND FORFEITURE | 9.7.5 | 05-2012 | 36432K |
| Fraternal Beneficiary Societies | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.8 | 05-2002 | 35973A |
| Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.17 | 03-2003 | 35928X |
| FRAUD HANDBOOK | Administrative Joint Investigations | 25.1.4 | 12-2011 | 27684C |
| FRAUD HANDBOOK | Bank Secrecy Act (BSA) Willfulness Referral Procedures | 25.1.12 | 10-2009 | 50016Q |
| FRAUD HANDBOOK | Campus Collection Fraud Procedures | 25.1.11 | 05-2013 | 49714R |
| FRAUD HANDBOOK | Campus Examination Fraud Procedures | 25.1.14 | 06-2013 | 54034A |
| FRAUD HANDBOOK | Civil Fraud | 25.1.6 | 10-2009 | 27686Y |
| FRAUD HANDBOOK | Criminal Referrals | 25.1.3* | 12-2011 | 27683R |
| FRAUD HANDBOOK | Failure to File | 25.1.7 | 10-2009 | 27687J |
| FRAUD HANDBOOK | Field Collection | 25.1.8* | 07-2013 | 27688U |
| FRAUD HANDBOOK | Grand Jury Investigations | 25.1.5 | 02-2013 | 27685N |
| FRAUD HANDBOOK | LB&I Fraud Referral Procedures | 25.1.10 | 11-2012 | 34951C |
| FRAUD HANDBOOK | Overview/Definitions | 25.1.1 | 12-2011 | 27681V |
| FRAUD HANDBOOK | Recognizing and Developing Fraud | 25.1.2 | 07-2013 | 27682G |
| FRAUD HANDBOOK | Tax Exempt and Government Entities (TEGE) | 25.1.9* | 09-2011 | 27689F |
| Fraudulent Transfers and Transferee and Other Third Party Liability | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.14 | 01-2012 | 57352D |
| Freedom of Information Act | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.13 | 08-2013 | 30436U |
| Freedom of information Act (FOIA) Administrative Appeal Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.14 | 08-2012 | 57392N |
| Freedom of Information Reading Room Operations | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.7 | 08-2008 | 30429F |
| Freeze Codes | ACCOUNT RESOLUTION | 21.5.6* | 09-2013 | 36826K |
| Frivolous Return Program | EXAMINATION OF RETURNS | 4.10.12* | 02-2012 | 35205R |
| Frivolous Submissions Subject to a oQY 6702 Penalty | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.10 | 08-2010 | 51672Q |
| Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases | COLLECTION DUE PROCESS | 8.22.1 | 09-2012 | 49095P |
| FSLG Fraud Procedures | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.15 | 06-2013 | 62638A |
| FSLG Large Case Examination Program | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.13 | 05-2006 | 36147G |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| FSLG Mission and Policy | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.1 | 05-2013 | 33026Y |
| FTD Alerts | TRUST FUND COMPLIANCE | 5.7.1 | 11-2012 | 35495J |
| Fuel Excise Tax Study - NRP Examination Guidelines | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.13 | 10-2012 | 59601J |
| Function Point Standards | SYSTEMS DEVELOPMENT | 2.5.10 | 06-2010 | 73139M |
| Functional Delegations of Authority for Agency-Wide Shared Services | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.64 | 01-2012 | 51710T |
| Fund-raising Activities | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.51 | 03-2010 | 33266K |
| Furniture and Equipment Standard | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.3 | 04-2003 | 31322P |
| FUTA Control | LIABILITY DETERMINATION | 4.19.23 | 09-2012 | 50662K |
| FUTA Manager and Coordinator Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.23 | 10-2013 | 50659N |
| Gainshairing Travel Savings Program | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.14 | 09-2011 | 55731K |
| GENERAL | Business Results Measures for Submission Processing Functions | 3.0.275 | 09-2013 | 32289Z |
| GENERAL | Lockbox Processing Procedures | 3.0.230 | 10-2012 | 33181Y |
| GENERAL | Losses and Shortages | 3.0.167* | 09-2013 | 33178B |
| GENERAL | Schedule K-1 Processing | 3.0.101* | 10-2012 | 33347E |
| GENERAL | Systems Accountability Review | 3.0.257 | 10-2010 | 33173Y |
| General Adjustments | ACCOUNT RESOLUTION | 21.5.1* | 08-2013 | 36821H |
| General and Legal Authorizations | INTEREST | 20.2.1* | 10-2011 | 32961E |
| General Case Development and Resolution | LIABILITY DETERMINATION | 4.19.13* | 11-2012 | 48151E |
| GENERAL CASE PROCESSING | CASE PROCESSING | 5.4.10 | 10-2007 | 49238W |
| General Claims Procedures | ACCOUNT RESOLUTION | 21.5.3* | 09-2013 | 36823D |
| General Closing Procedures | APPEALS CASE PROCESSING MANUAL | 8.20.7 | 05-2013 | 36045J |
| General Collectibility Procedures | EXAMINATION COLLECTIBILITY | 4.20.1 | 02-2013 | 29628M |
| General Examination Information | GENERAL EXAMINING PROCEDURES | 4.2.1 | 10-2003 | 34440Q |
| GENERAL EXAMINING PROCEDURES | Disclosure of Official Information | 4.2.5 | 07-2011 | 34447P |
| GENERAL EXAMINING PROCEDURES | Employee Conduct and Responsibilities | 4.2.4 | 10-2003 | 34446E |
| GENERAL EXAMINING PROCEDURES | Examination of Employee Returns | 4.2.6 | 03-2013 | 34448A |
| GENERAL EXAMINING PROCEDURES | General Examination Information | 4.2.1 | 10-2003 | 34440Q |
| GENERAL EXAMINING PROCEDURES | Miscellaneous Examination Procedures | 4.2.2 | 10-2003 | 34443X |
| GENERAL EXAMINING PROCEDURES | Technical Advice to Taxpayers and Examination Personnel | 4.2.3 | 10-2003 | 34445T |
| General Guidelines | LITIGATION AND JUDGMENTS | 25.3.1 | 08-2013 | 30351I |
| General Information | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.1 | 09-2008 | 39701S |
| General Information | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.1 | 04-2010 | 30793S |
| General Information | TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | 4.62.1 | 06-2002 | 33000S |
| General Instructions | BLOCK OUT OF BALANCE RESOLUTION | 3.40.37 | 10-2012 | 34905O |
| General Instructions | ISRP SYSTEM | 3.24.37 | 10-2012 | 34412Y |
| General Instructions for Processing via SCRIPS | OCR SCANNING OPERATIONS | 3.41.274 | 10-2012 | 34916V |
| General Math Error Procedures | ACCOUNT RESOLUTION | 21.5.4* | 09-2013 | 36824O |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| General Procedures / Employees with Taxpayer Contact | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.2 | 03-2013 | 30264K |
| General Program | BANK SECRECY ACT | 4.26.15 | 01-2013 | 35442W |
| General Provisions of Bankruptcy | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.8 | 08-2010 | 57347K |
| General Settlement and Rule 155 Computations | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.2 | 09-2013 | 31908R |
| General Statute Responsibility | APPEALS STATUTE RESPONSIBILITY | 8.21.1 | 08-2012 | 39926P |
| General TAMIS Information | TAS TAMIS GUIDE | 13.4.1 | 03-2009 | 32655X |
| General Unpostables | ERROR RESOLUTION | 3.12.32* | 10-2012 | 33695R |
| Gift Tax Returns | ISRP SYSTEM | 3.24.143 | 10-2012 | 34455P |
| GLOBAL HIGH WEALTH INDUSTRY | Global High Wealth Industry Processes and Procedures | 4.52.1 | 08-2013 | 64023P |
| Global High Wealth Industry Processes and Procedures | GLOBAL HIGH WEALTH INDUSTRY | 4.52.1 | 08-2013 | 64023P |
| Glossary | INSURANCE INDUSTRY | 4.42.6 | 05-2002 | 27673V |
| Government Agencies, Federal Employees/Retirees | FIELD COLLECTING PROCEDURES | 5.1.7 | 10-2011 | 27788V |
| Governmental Liasion Operations | OFFICE OF GOVERNMENTAL LIAISON | 11.4.1 | 06-2013 | 33481B |
| GRADE AND PAY RETENTION | IRS Grade and Pay Retention | 6.536.1 | 10-2010 | 54089J |
| Grand Jury Investigations | FRAUD HANDBOOK | 25.1.5 | 02-2013 | 27685N |
| Grand Jury Investigations | INVESTIGATIVE PROCESS | 9.5.2 | 04-2006 | 36462Y |
| Grievance Examiner Handbook | AGENCY GRIEVANCE SYSTEM | 6.771.2 | 02-2013 | 33022G |
| Group | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.5 | 09-2013 | 30419J |
| Group Exemption Procedures | EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | 25.7.3 | 09-2006 | 27772L |
| Guidance for Appeals Officers | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.3 | 10-2012 | 36948Z |
| Guidance for Taxpayer Advocate Service (TAS) | MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | 1.5.8 | 10-2002 | 30338P |
| Guide to Congressional Correspondence | LEGISLATIVE AFFAIRS | 11.5.3 | 03-2012 | 38765C |
| Guidelines for Cases with Special Issues | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.1 | 09-2012 | 36060Y |
| Guidelines for Evaluating International Referrals | INTERNATIONAL PROCEDURES | 4.60.7 | 09-2004 | 35004E |
| Guidelines for Preparing Program Requirements Packages (PRPs) | SYSTEMS DEVELOPMENT | 2.5.5 | 04-2005 | 30743M |
| Hardcore Payment Tracers | ACCOUNTING AND DATA CONTROL | 3.17.5* | 09-2013 | 49225T |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Additional HCTC Guidelines | 25.19.6 | 09-2008 | 39707G |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Campus Management Operations (CMO) | 25.19.8 | 09-2008 | 50497Z |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Customer Service | 25.19.2 | 09-2008 | 39702D |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Eligibility | 25.19.3 | 09-2008 | 39704Z |
| HEALTH COVERAGE TAX CREDIT (HCTC) | General Information | 25.19.1 | 09-2008 | 39701S |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Payments | 25.19.5 | 09-2008 | 39706V |
| HEALTH COVERAGE TAX CREDIT (HCTC) | Registration | 25.19.4 | 09-2008 | 39705K |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| HEALTH COVERAGE TAX CREDIT (HCTC) | Systems Operation (SO) | 25.19.7 | 09-2008 | 50495D |
| Health Maintenance Organizations | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.31 | 08-2008 | 27782H |
| HOURS OF DUTY | IRS Hours of Duty | 6.610.1 | 01-2013 | 20195M |
| Household Goods | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.7 | 08-2012 | 31777C |
| Hqtrs & Industry Offices Responsible for LMSB PSP | PLANNING AND SPECIAL PROGRAMS | 4.1.20 | 07-2007 | 49265D |
| Human Capital Office | ORGANIZATION AND STAFFING | 1.1.22 | 04-2009 | 49171G |
| IBM Mainframe System Security Requirements | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.32* | 10-2012 | 50510H |
| Identification Cards | PHYSICAL SECURITY PROGRAM | 10.2.5 | 09-2008 | 51716H |
| Identification of Joint Committee Cases | JOINT COMMITTEE PROCEDURES | 4.36.2 | 05-2010 | 32891R |
| Identifying Space Efficient Buildings | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.8 | 07-2013 | 38770V |
| Identity Protection Program | PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | 10.5.3* | 02-2013 | 49878M |
| Identity Theft Procedures | CONFERENCE AND SETTLEMENT PRACTICES | 8.6.5 | 10-2012 | 58307K |
| Identity Theft Returns for Submission Processing | SPECIAL PROCESSING PROCEDURES | 3.28.4* | 02-2013 | 60510D |
| IDRS Correspondence | IDRS CORRESPONDENCE SYSTEM | 2.11.1 | 04-2013 | 28244Y |
| IDRS CORRESPONDENCE SYSTEM | IDRS Correspondence | 2.11.1 | 04-2013 | 28244Y |
| IDRS TERMINAL INPUT | Command Code ASGNI/ASGNB formerly TSIGN | 2.4.27 | 12-2011 | 28218C |
| IDRS TERMINAL INPUT | Command Code ASIGN | 2.4.50 | 01-2009 | 28241R |
| IDRS TERMINAL INPUT | Command Code CCASG for Case Control Activity System | 2.4.42 | 01-2012 | 28234C |
| IDRS TERMINAL INPUT | Command Code CDPTR | 2.4.57 | 01-2009 | 35348J |
| IDRS TERMINAL INPUT | Command Code CHK64 and CHK64R | 2.4.21 | 01-2010 | 28211D |
| IDRS TERMINAL INPUT | Command Code CHKCLR and CHKCL | 2.4.23 | 07-2009 | 28214K |
| IDRS TERMINAL INPUT | Command Code CRMNL | 2.4.22* | 01-2010 | 28213Z |
| IDRS TERMINAL INPUT | Command Code CSEDR | 2.4.38 | 07-2010 | 28230K |
| IDRS TERMINAL INPUT | Command Code CSORD | 2.4.55* | 11-2011 | 53615P |
| IDRS TERMINAL INPUT | Command Code DDBCK/ DDBCVC / DDBCS | 2.4.58 | 06-2011 | 38335K |
| IDRS TERMINAL INPUT | Command Code DOALL | 2.4.34 | 06-2011 | 28226C |
| IDRS TERMINAL INPUT | Command Code DUPED | 2.4.53 | 01-2007 | 31276M |
| IDRS TERMINAL INPUT | Command Code EPLAN | 2.4.46 | 12-2011 | 28100V |
| IDRS TERMINAL INPUT | Command Code ISTRS | 2.4.56 | 01-2011 | 32674E |
| IDRS TERMINAL INPUT | Command Code LEVY | 2.4.31* | 12-2011 | 28223V |
| IDRS TERMINAL INPUT | Command Code MESSG | 2.4.4 | 01-2010 | 28192H |
| IDRS TERMINAL INPUT | Command Code NMFST | 2.4.14 | 01-2011 | 28203D |
| IDRS TERMINAL INPUT | Command Code NMFTM | 2.4.11 | 01-2009 | 28200W |
| IDRS TERMINAL INPUT | Command Code NOREF Overview | 2.4.37 | 12-2011 | 28229J |
| IDRS TERMINAL INPUT | Command Code NRP97 | 2.4.45* | 01-2010 | 28237J |
| IDRS TERMINAL INPUT | Command Code PDTUP | 2.4.32* | 01-2010 | 28224G |
| IDRS TERMINAL INPUT | Command Code PINEX | 2.4.43 | 12-2012 | 28235N |
| IDRS TERMINAL INPUT | Command Code STAUP, STATI, STATB | 2.4.28* | 11-2012 | 28219N |
| IDRS TERMINAL INPUT | Command Code STN90 | 2.4.35 | 01-2010 | 28227N |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|-----------------------------|--|------------|---------------|----------------|
| IDRS TERMINAL INPUT | Command Code TERUP | 2.4.13 | 01-2011 | 28202S |
| IDRS TERMINAL INPUT | Command Code TMSSN | 2.4.59 | 11-2012 | 54615Z |
| IDRS TERMINAL INPUT | Command Code UNLCE | 2.4.41 | 11-2012 | 28233R |
| IDRS TERMINAL INPUT | Command Code VPMSG | 2.4.47 | 01-2010 | 28238U |
| IDRS TERMINAL INPUT | Command Code VPPIN | 2.4.48 | 01-2010 | 28239F |
| IDRS TERMINAL INPUT | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 | 2.4.17 | 06-2013 | 28207V |
| IDRS TERMINAL INPUT | Command Codes ASEDD and ASEDR | 2.4.39 | 07-2010 | 28231V |
| IDRS TERMINAL INPUT | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | 2.4.25 | 12-2012 | 28216G |
| IDRS TERMINAL INPUT | Command Codes CSPOD, CSPSP, CSSAD and CSZIP | 2.4.54* | 11-2011 | 33288Y |
| IDRS TERMINAL INPUT | Command Codes DELET and CCPYT | 2.4.12 | 12-2011 | 28201H |
| IDRS TERMINAL INPUT | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | 2.4.33 | 11-2012 | 28225R |
| IDRS TERMINAL INPUT | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | 2.4.9 | 11-2012 | 28198V |
| IDRS TERMINAL INPUT | Command Codes EOREQ and EOCHG | 2.4.10 | 11-2012 | 28199G |
| IDRS TERMINAL INPUT | Command Codes ESIGN and BSIGN | 2.4.8 | 11-2012 | 28197K |
| IDRS TERMINAL INPUT | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing | 2.4.15 | 02-2012 | 28205Z |
| IDRS TERMINAL INPUT | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | 2.4.24 | 06-2013 | 28215V |
| IDRS TERMINAL INPUT | Command Codes FRM14, FRM49 and TDIRQ | 2.4.26 | 11-2012 | 28217R |
| IDRS TERMINAL INPUT | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS | 2.4.30* | 06-2013 | 28222K |
| IDRS TERMINAL INPUT | Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | 2.4.7 | 11-2012 | 28196Z |
| IDRS TERMINAL INPUT | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | 2.4.6 | 01-2009 | 28194D |
| IDRS TERMINAL INPUT | Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System | 2.4.5 | 01-2011 | 28193S |
| IDRS TERMINAL INPUT | Command Codes REQ54 and ADJ54 | 2.4.16 | 06-2013 | 28206K |
| IDRS TERMINAL INPUT | Command Codes REQ77, FRM77 and FRM7A | 2.4.19 | 11-2012 | 28209R |
| IDRS TERMINAL INPUT | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | 2.4.40 | 11-2012 | 28232G |
| IDRS TERMINAL INPUT | Command Codes RFUND and REFAP | 2.4.20* | 06-2013 | 28210S |
| IDRS TERMINAL INPUT | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | 2.4.29 | 01-2010 | 28221Z |
| IDRS TERMINAL INPUT | Command Codes TPCIN and TPCOL | 2.4.52 | 01-2010 | 28243N |
| IDRS TERMINAL INPUT | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT | 2.4.44 | 06-2013 | 28236Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| IDRS TERMINAL INPUT | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input | 2.4.2* | 12-2011 | 28190L |
| IDRS TERMINAL INPUT | Section Titles and Command Codes for IDRS Terminal Input | 2.4.1 | 12-2012 | 28189K |
| IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input | IDRS TERMINAL INPUT | 2.4.2* | 12-2011 | 28190L |
| IDRS TERMINAL RESPONSES | Comman Code ACTON | 2.3.12 | 11-2012 | 28125Q |
| IDRS TERMINAL RESPONSES | Command Code ATINQ | 2.3.71 | 01-2009 | 28183W |
| IDRS TERMINAL RESPONSES | Command Code BRTVU | 2.3.57 | 12-2011 | 58088M |
| IDRS TERMINAL RESPONSES | Command Code CDPWEB (CDPTA, CDPTC) | 2.3.79 | 02-2012 | 33046Q |
| IDRS TERMINAL RESPONSES | Command Code DAILY | 2.3.30 | 12-2012 | 28143M |
| IDRS TERMINAL RESPONSES | Command Code DDBKD | 2.3.80 | 01-2009 | 37170F |
| IDRS TERMINAL RESPONSES | Command Code DDBOL | 2.3.54* | 08-2009 | 30809R |
| IDRS TERMINAL RESPONSES | Command Code DDPOL | 2.3.74 | 12-2012 | 28186D |
| IDRS TERMINAL RESPONSES | Command Code DFAST | 2.3.85* | 06-2013 | 61664M |
| IDRS TERMINAL RESPONSES | Command Code DUPOL | 2.3.68 | 12-2012 | 28112N |
| IDRS TERMINAL RESPONSES | Command Code ECREQ | 2.3.27 | 06-2012 | 28140F |
| IDRS TERMINAL RESPONSES | Command Code EFTPS | 2.3.70 | 08-2013 | 28182L |
| IDRS TERMINAL RESPONSES | Command Code EICMP | 2.3.49 | 11-2012 | 28161I |
| IDRS TERMINAL RESPONSES | Command Code EMFOL | 2.3.64 | 12-2012 | 28177S |
| IDRS TERMINAL RESPONSES | Command Code ENMOD | 2.3.15* | 11-2012 | 28128X |
| IDRS TERMINAL RESPONSES | Command Code ESTAB | 2.3.62 | 01-2010 | 28174L |
| IDRS TERMINAL RESPONSES | Command Code ESTAB A | 2.3.81 | 01-2011 | 55093B |
| IDRS TERMINAL RESPONSES | Command Code ESTABD | 2.3.17 | 06-2013 | 28130J |
| IDRS TERMINAL RESPONSES | Command Code ESTABH | 2.3.82 | 01-2011 | 55095X |
| IDRS TERMINAL RESPONSES | Command Code ESTABM | 2.3.18 | 01-2010 | 28131U |
| IDRS TERMINAL RESPONSES | Command Code ESTABR | 2.3.56 | 01-2010 | 28168H |
| IDRS TERMINAL RESPONSES | Command Code FTDPN | 2.3.28 | 06-2013 | 28141Q |
| IDRS TERMINAL RESPONSES | Command Code FTPIN | 2.3.39 | 06-2009 | 28151M |
| IDRS TERMINAL RESPONSES | Command Code IMFOL | 2.3.51 | 05-2013 | 28163E |
| IDRS TERMINAL RESPONSES | Command Code IRPTR | 2.3.35* | 10-2013 | 28102R |
| IDRS TERMINAL RESPONSES | Command Code ISTSD | 2.3.76 | 01-2010 | 32675P |
| IDRS TERMINAL RESPONSES | Command Code ISTSE | 2.3.77 | 06-2013 | 32676A |
| IDRS TERMINAL RESPONSES | Command Code LOCAT | 2.3.78 | 12-2011 | 32689D |
| IDRS TERMINAL RESPONSES | Command Code LVREQ | 2.3.50 | 01-2007 | 28162T |
| IDRS TERMINAL RESPONSES | Command Code MFTRA | 2.3.32* | 10-2012 | 28145I |
| IDRS TERMINAL RESPONSES | Command Code PATRA | 2.3.34 | 01-2011 | 28147E |
| IDRS TERMINAL RESPONSES | Command Code PICRD | 2.3.40 | 01-2009 | 28152X |
| IDRS TERMINAL RESPONSES | Command Code PIEST | 2.3.41 | 01-2009 | 28153I |
| IDRS TERMINAL RESPONSES | Command Code PIFTF | 2.3.43 | 01-2009 | 28155E |
| IDRS TERMINAL RESPONSES | Command Code PIVAR | 2.3.44* | 07-2009 | 28156P |
| IDRS TERMINAL RESPONSES | Command Code PMFOL | 2.3.53 | 04-2013 | 28165A |
| IDRS TERMINAL RESPONSES | Command Code RFINK and RAFRQ | 2.3.16 | 12-2011 | 28129I |
| IDRS TERMINAL RESPONSES | Command Code SCFTR | 2.3.36 | 12-2011 | 28148P |
| IDRS TERMINAL RESPONSES | Command Code TDINQ | 2.3.26 | 11-2012 | 28139E |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| IDRS TERMINAL RESPONSES | Command Code TXCMP | 2.3.38 | 12-2012 | 28150B |
| IDRS TERMINAL RESPONSES | Command Code UPDIS for the GUF System | 2.3.48 | 12-2012 | 28160X |
| IDRS TERMINAL RESPONSES | Command Code UPTIN for the GUF System | 2.3.37 | 12-2012 | 28149A |
| IDRS TERMINAL RESPONSES | Command Code URINQ (URF) | 2.3.20 | 06-2011 | 28133Q |
| IDRS TERMINAL RESPONSES | Command Code VPARS | 2.3.69 | 08-2009 | 28181A |
| IDRS TERMINAL RESPONSES | Command Code XSINQ | 2.3.45 | 06-2011 | 28157A |
| IDRS TERMINAL RESPONSES | Command Codes BMFOL and BMFOR | 2.3.59* | 12-2012 | 28171E |
| IDRS TERMINAL RESPONSES | Command Codes CFINK and RPINK for CAF Inquiry | 2.3.31 | 11-2012 | 28144X |
| IDRS TERMINAL RESPONSES | Command Codes DM1DT and DTVUE | 2.3.25 | 01-2011 | 28138T |
| IDRS TERMINAL RESPONSES | Command Codes ELFUP and ELFRQ | 2.3.55 | 12-2012 | 28167W |
| IDRS TERMINAL RESPONSES | Command Codes FFINQ, REINF, and REMFE | 2.3.13* | 04-2013 | 28126B |
| IDRS TERMINAL RESPONSES | Command Codes INOLE, EOGEN and SPARQ | 2.3.47* | 12-2011 | 28159W |
| IDRS TERMINAL RESPONSES | Command Codes INTST, ICOMP, and COMPA | 2.3.29 | 11-2012 | 28142B |
| IDRS TERMINAL RESPONSES | Command Codes MFREQ and RECON | 2.3.10 | 12-2012 | 28123U |
| IDRS TERMINAL RESPONSES | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | 2.3.60 | 12-2012 | 28172P |
| IDRS TERMINAL RESPONSES | Command Codes PLINF and PLINQ | 2.3.66 | 03-2013 | 28178D |
| IDRS TERMINAL RESPONSES | Command Codes RPVUE, RPVCU and RPPRT | 2.3.63 | 06-2013 | 28175W |
| IDRS TERMINAL RESPONSES | Command Codes RTVUE, RTFTP | 2.3.52 | 06-2013 | 57904Z |
| IDRS TERMINAL RESPONSES | Command Codes TRDBV, TRERS, TRPRT and R8453 | 2.3.73 | 11-2012 | 28185S |
| IDRS TERMINAL RESPONSES | Command Codes TXMOD and SUMRY | 2.3.11* | 11-2012 | 28124F |
| IDRS TERMINAL RESPONSES | EPMF Return Transaction File On-Line (ERTV) Research | 2.3.65 | 12-2012 | 53389C |
| IDRS TERMINAL RESPONSES | Introduction to IDRS Terminal Responses | 2.3.2* | 03-2010 | 28115U |
| IDRS TERMINAL RESPONSES | Section Titles and Command Codes for IDRS Terminal Responses | 2.3.1 | 12-2012 | 28113Y |
| IDRS TERMINAL RESPONSES | Security Command for IDRS Users | 2.3.9* | 11-2011 | 28122J |
| IDRS TERMINAL RESPONSES | Standard Validity Criteria | 2.3.8* | 06-2011 | 28121Y |
| IDRS Transcripts and Automated Systems | APPEALS CASE PROCESSING MANUAL | 8.20.2 | 09-2013 | 33441R |
| IIR Program | LB&I INITIATIVES WITH OTHER BUSINESS UNITS | 7.40.1 | 11-2004 | 37894W |
| Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing | EXEMPT ORGANIZATIONS RETURNS PROCESSING | 3.20.12* | 11-2012 | 33965G |
| IMD Program and Responsibilities | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.1 | 10-2011 | 29298G |
| IMF Automated Underreporter (AUR) Control | LIABILITY DETERMINATION | 4.19.2* | 08-2013 | 36856Y |
| IMF Automated Underreporter (AUR) Technical System Procedures | LIABILITY DETERMINATION | 4.19.7* | 08-2013 | 36334F |
| IMF Automated Underreporter Program | LIABILITY DETERMINATION | 4.19.3* | 08-2013 | 36857J |
| IMF Entity Control Unpostables | CAMPUS DOCUMENT SERVICES | 3.13.122* | 11-2012 | 31657J |
| IMF General Instructions | ERROR RESOLUTION | 3.12.37* | 10-2012 | 33710V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| IMF International Adjustments | INTERNATIONAL | 21.8.1* | 08-2013 | 49813H |
| IMF Notice Review | NOTICE REVIEW | 3.14.1* | 10-2012 | 31974X |
| In-Business Repeater or Pyramiding Taxpayers | TRUST FUND COMPLIANCE | 5.7.8 | 05-2012 | 31077V |
| Incident Management Program | PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | 10.5.4 | 06-2013 | 49879X |
| Income Reporting Considerations of Community Property | COMMUNITY PROPERTY | 25.18.2 | 03-2011 | 38253F |
| Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | ERROR RESOLUTION | 3.12.14* | 10-2012 | 33650E |
| Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | RETURNS AND DOCUMENTS ANALYSIS | 3.11.14* | 10-2012 | 33490M |
| Income Taxes/Information Returns | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.4* | 09-2013 | 36844G |
| Incoming and Outgoing Correspondence/Letters | TAXPAYER CONTACTS | 21.3.3 | 09-2013 | 36813H |
| Independent Administrative Review | OFFER IN COMPROMISE | 5.8.12 | 06-2011 | 33096W |
| INDIAN TRIBAL GOVERNMENTS | Indian Tribal Governments Outreach | 22.41.1 | 10-2011 | 35210K |
| Indian Tribal Governments | INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE | 4.86.1 | 07-2008 | 34422U |
| INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE | Indian Tribal Governments Administration | 4.86.1 | 07-2008 | 34422U |
| INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | Examination Issues Pertaining to ITG Cases | 4.88.1 | 01-2010 | 34424Q |
| INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | Inventory Management | 4.87.1 | 12-2009 | 34423F |
| Indian Tribal Governments Outreach | INDIAN TRIBAL GOVERNMENTS | 22.41.1 | 10-2011 | 35210K |
| Individual Income Tax Returns | ERROR RESOLUTION | 3.12.3* | 10-2012 | 33590N |
| Individual Income Tax Returns | INTERNATIONAL ERROR RESOLUTION | 3.22.3* | 10-2012 | 34030Q |
| Individual Income Tax Returns | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.3* | 10-2012 | 34010Y |
| Individual Income Tax Returns | ISRP SYSTEM | 3.24.3* | 10-2012 | 34298E |
| Individual Income Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.3* | 10-2012 | 33440G |
| Individual Income Tax Returns | SPECIAL PROCESSING PROCEDURES | 3.28.3 | 10-2012 | 34521K |
| Individual Master File (IMF) Account Numbers | CAMPUS DOCUMENT SERVICES | 3.13.5 | 10-2012 | 33759A |
| Individual Master File (IMF) Unpostable Resolution | ERROR RESOLUTION | 3.12.179* | 10-2012 | 33742F |
| Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.14 | 11-2009 | 30325M |
| Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) | INDIVIDUAL TAX RETURNS | 21.6.5 | 07-2013 | 36836G |
| Individual Review | WORK PLANNING AND CONTROL | 3.30.28 | 03-2007 | 34740T |
| INDIVIDUAL TAX RETURNS | Adjusting Individual Tax Accounts | 21.6.7* | 09-2013 | 36838C |
| INDIVIDUAL TAX RETURNS | Credits | 21.6.3* | 09-2013 | 36834K |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| INDIVIDUAL TAX RETURNS | Filing Status and Exemption Adjustments | 21.6.1* | 09-2013 | 36832O |
| INDIVIDUAL TAX RETURNS | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) | 21.6.5 | 07-2013 | 36836G |
| INDIVIDUAL TAX RETURNS | Specific Claims and Other Issues | 21.6.6* | 09-2013 | 36837R |
| INDIVIDUAL TAX RETURNS | Split Spousal Assessments (MFT 31) | 21.6.8 | 09-2013 | 36839N |
| INDIVIDUAL TAX RETURNS | Tax Computation/Tax Period Changes | 21.6.4* | 09-2013 | 36835V |
| Industry Focus and Control of LMSB Compliance Issues | LB&I CASE MANAGEMENT | 4.51.5 | 04-2007 | 37348D |
| INFORMATION AND WHISTLEBLOWER AWARDS | Receiving Information | 25.2.1 | 12-2008 | 27541K |
| INFORMATION AND WHISTLEBLOWER AWARDS | Reimbursements to State/Local Law Enforcement Agencies | 25.2.3 | 08-2001 | 27546N |
| INFORMATION AND WHISTLEBLOWER AWARDS | Whistleblower Awards | 25.2.2 | 07-2010 | 27544R |
| Information Gathering | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.4 | 05-2006 | 27729E |
| Information Items | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.5 | 08-2013 | 33209P |
| Information Protection | PHYSICAL SECURITY PROGRAM | 10.2.13 | 08-2012 | 51726D |
| Information Return Penalties | PENALTY HANDBOOK | 20.1.7* | 07-2011 | 33064M |
| Information Return Processing | RETURNS AND DOCUMENTS ANALYSIS | 3.11.8 | 11-2012 | 33465B |
| Information Returns Processing | BLOCK OUT OF BALANCE RESOLUTION | 3.40.8 | 10-2012 | 34899V |
| Information Returns Processing | CAMPUS MAIL AND WORK CONTROL | 3.10.8 | 10-2012 | 33395O |
| Information Returns Processing | ERROR RESOLUTION | 3.12.8 | 10-2012 | 33620Q |
| Information Returns Processing | ISRP SYSTEM | 3.24.8 | 10-2012 | 34323E |
| Information Returns Processing on SCRIPS | OCR SCANNING OPERATIONS | 3.41.269 | 10-2012 | 34927C |
| Information Returns Reporting Procedures | TAXPAYER CONTACTS | 21.3.11 | 12-2012 | 54528B |
| Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.62 | 07-2013 | 51230G |
| Information Technology (IT) Asset Management | ASSET MANAGEMENT | 2.14.1 | 11-2011 | 37214W |
| INFORMATION TECHNOLOGY (IT) SECURITY | Audit Logging Security Standards | 10.8.3* | 07-2013 | 49374P |
| INFORMATION TECHNOLOGY (IT) SECURITY | Database Security Policy | 10.8.21* | 04-2013 | 54962B |
| INFORMATION TECHNOLOGY (IT) SECURITY | Domain Name System Security Extensions (DNSSEC) Security Policy | 10.8.5* | 11-2012 | 53312F |
| INFORMATION TECHNOLOGY (IT) SECURITY | IBM Mainframe System Security Requirements | 10.8.32* | 10-2012 | 50510H |
| INFORMATION TECHNOLOGY (IT) SECURITY | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | 10.8.62 | 07-2013 | 51230G |
| INFORMATION TECHNOLOGY (IT) SECURITY | Information Technology Disaster Recovery Policy and Guidance | 10.8.60 | 10-2012 | 51228U |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|-------------------|----------------------|-----------------------|
| INFORMATION TECHNOLOGY (IT) SECURITY | Integrated Data Retrieval System (IDRS) Security Handbook | 10.8.34* | 10-2011 | 50208S |
| INFORMATION TECHNOLOGY (IT) SECURITY | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources | 10.8.27 | 10-2012 | 50851F |
| INFORMATION TECHNOLOGY (IT) SECURITY | IT Security Roles and Responsibilities | 10.8.2 | 09-2012 | 49072Q |
| INFORMATION TECHNOLOGY (IT) SECURITY | Laptop Computer Security Policy | 10.8.26 | 10-2012 | 49826K |
| INFORMATION TECHNOLOGY (IT) SECURITY | Linux and Unix Security Policy | 10.8.10* | 04-2013 | 50850U |
| INFORMATION TECHNOLOGY (IT) SECURITY | Live Data Protection | 10.8.8 | 08-2010 | 53118R |
| INFORMATION TECHNOLOGY (IT) SECURITY | MAC OS X Security Policy | 10.8.7 | 04-2013 | 53313Q |
| INFORMATION TECHNOLOGY (IT) SECURITY | Minimum Firewall Administration Requirements | 10.8.54* | 12-2012 | 51043H |
| INFORMATION TECHNOLOGY (IT) SECURITY | PKI Security Policy | 10.8.52 | 07-2013 | 51042W |
| INFORMATION TECHNOLOGY (IT) SECURITY | Policy and Guidance | 10.8.1* | 05-2012 | 49446Y |
| INFORMATION TECHNOLOGY (IT) SECURITY | Secure Application Development | 10.8.6 | 01-2013 | 50384V |
| INFORMATION TECHNOLOGY (IT) SECURITY | Service-wide Security Patch Management | 10.8.50 | 08-2012 | 49074M |
| INFORMATION TECHNOLOGY (IT) SECURITY | Unisys Operating Systems Security Standards | 10.8.30* | 10-2012 | 50509G |
| INFORMATION TECHNOLOGY (IT) SECURITY | Virtualization Security Policy | 10.8.9* | 12-2012 | 53314B |
| INFORMATION TECHNOLOGY (IT) SECURITY | Web Server Security Policy | 10.8.22* | 04-2013 | 55175G |
| INFORMATION TECHNOLOGY (IT) SECURITY | Windows Security Policy | 10.8.20* | 06-2013 | 50853B |
| INFORMATION TECHNOLOGY (IT) SECURITY | Wireless Security Policy | 10.8.40 | 10-2012 | 50854M |
| Information Technology Disaster Recovery Policy and Guidance | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.60 | 10-2012 | 51228U |
| Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.12 | 04-2013 | 51674M |
| Injured Spouse | COMMUNITY PROPERTY | 25.18.5 | 03-2011 | 38261F |
| Innocent Spouse | EXAMINING OFFICERS GUIDE (EOG) | 4.11.34 | 12-2004 | 36419R |
| Innocent Spouse Relief and Community Property | COMMUNITY PROPERTY | 25.18.3 | 03-2011 | 38254Q |
| Innocent Spouse Tracking System Inventory Validation Instructions | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.14 | 03-2013 | 32938P |
| Insolvency | RESOURCE GUIDE FOR MANAGERS | 1.4.51 | 10-2013 | 38446S |
| Insolvency and Decedents' Estates | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.13 | 07-2012 | 57351S |
| Insolvency Automated Processes | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.12 | 05-2008 | 39969G |
| Insolvency Case Monitoring | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.16 | 02-2011 | 39974Z |
| Insolvency Disclosure and Telephone Procedures | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.19 | 11-2011 | 39977G |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Insolvency Mail Processing | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.11 | 10-2010 | 39968V |
| Inspection and Fact Finding | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.4 | 11-2011 | 38195K |
| INSTALLMENT AGREEMENTS | BMF Installment Agreements | 5.14.7* | 03-2011 | 28509U |
| INSTALLMENT AGREEMENTS | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection | 5.14.3 | 06-2009 | 28505C |
| INSTALLMENT AGREEMENTS | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements | 5.14.11 | 03-2011 | 33078A |
| Installment Agreements | EXAMINATION COLLECTIBILITY | 4.20.4 | 02-2013 | 29634Q |
| INSTALLMENT AGREEMENTS | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities | 5.14.4* | 03-2011 | 28506N |
| INSTALLMENT AGREEMENTS | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | 5.14.2* | 03-2011 | 28504R |
| INSTALLMENT AGREEMENTS | Payroll Deduction Agreements and Direct Debit Installment Agreements | 5.14.10 | 03-2011 | 33077P |
| INSTALLMENT AGREEMENTS | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals | 5.14.9 | 03-2011 | 28511G |
| INSTALLMENT AGREEMENTS | Securing Installment Agreements | 5.14.1* | 03-2011 | 28331W |
| INSTALLMENT AGREEMENTS | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements | 5.14.5* | 03-2011 | 28507Y |
| Instructions for Processing the Taxpayer Usage Study | STATISTICS OF INCOME | 1.13.6 | 01-2007 | 30970V |
| Insurance Activities | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.41 | 03-2006 | 35947E |
| INSURANCE INDUSTRY | Audit Techniques for Specific Areas/Potential Adjustments | 4.42.4 | 05-2002 | 27671Z |
| INSURANCE INDUSTRY | Examination Methods and Techniques | 4.42.3 | 05-2002 | 27669N |
| INSURANCE INDUSTRY | Glossary | 4.42.6 | 05-2002 | 27673V |
| INSURANCE INDUSTRY | Introduction | 4.42.1 | 05-2002 | 27667R |
| INSURANCE INDUSTRY | Life Insurance Companies | 4.42.2 | 05-2002 | 27668C |
| INSURANCE INDUSTRY | Miscellaneous | 4.42.5 | 05-2002 | 27672K |
| Intangible Property Valuation Guidelines | ENGINEERING PROGRAM | 4.48.5 | 07-2006 | 39442K |
| Integrated Data Retrieval System | INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | 2.9.1* | 11-2012 | 28250C |
| Integrated Data Retrieval System (IDRS) Security Handbook | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.34* | 10-2011 | 50208S |
| INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | Integrated Data Retrieval System | 2.9.1* | 11-2012 | 28250C |
| INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL | Production Control and Performance Reporting | 25.14.1 | 08-2009 | 36875F |
| INTEGRATED MANAGEMENT SYSTEM | Measured Employees Performance System (MEPS) for Managers | 3.43.405 | 06-2011 | 56046M |
| INTEGRATED MANAGEMENT SYSTEM | Total Evaluation Performance System (TEPS) for Managers of Measured Employees | 3.43.401 | 02-2009 | 34937Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Integrated Process Architecture | INTERGRATED PROCESS MANAGEMENT | 2.100.4 | 09-2013 | 60801V |
| Integrated Process Management Guidance and Procedures | INTERGRATED PROCESS MANAGEMENT | 2.100.1 | 09-2013 | 48508B |
| Integrated Process Management Standardization Process | INTERGRATED PROCESS MANAGEMENT | 2.100.2 | 10-2013 | 59034Y |
| Integrity & Verification Operation Managers Guide | RESOURCE GUIDE FOR MANAGERS | 1.4.10 | 05-2013 | 60880E |
| Integrity and Verification Identity Theft Return Procedures | REFUND TAX COMPLIANCE PROGRAM | 25.25.4* | 09-2013 | 61688W |
| Inter-center | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.1* | 05-2013 | 73141Y |
| INTEREST | Abatement and Suspension of Interest | 20.2.7* | 03-2010 | 32968D |
| INTEREST | Employment Taxes | 20.2.12 | 08-2010 | 32975S |
| INTEREST | General and Legal Authorizations | 20.2.1* | 10-2011 | 32961E |
| INTEREST | Interest on Carryback of Net Operating Loss | 20.2.9 | 08-2013 | 32971A |
| INTEREST | Interest on Estate Tax, Foreign Tax and Excise Tax | 20.2.10 | 03-2013 | 32973W |
| INTEREST | Interest on Underpayment | 20.2.5* | 03-2010 | 32966H |
| INTEREST | Methods of Computing Interest | 20.2.6* | 10-2011 | 32967S |
| INTEREST | Miscellaneous Interest Provisions | 20.2.11* | 04-2013 | 32974H |
| INTEREST | Netting of Overpayment and Underpayment Interest | 20.2.14 | 06-2011 | 32978Z |
| INTEREST | Overpayment Interest | 20.2.4* | 09-2010 | 32965W |
| INTEREST | PINEX and Related Command Codes | 20.2.3 | 02-2012 | 32963A |
| INTEREST | Restrict Interest | 20.2.8 | 12-2009 | 32970P |
| Interest Issues in Settlement Computations | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.6 | 09-2013 | 50799Y |
| Interest on Carryback of Net Operating Loss | INTEREST | 20.2.9 | 08-2013 | 32971A |
| Interest on Estate Tax, Foreign Tax and Excise Tax | INTEREST | 20.2.10 | 03-2013 | 32973W |
| Interest on Underpayment | INTEREST | 20.2.5* | 03-2010 | 32966H |
| INTERGRATED PROCESS MANAGEMENT | Integrated Process Architecture | 2.100.4 | 09-2013 | 60801V |
| INTERGRATED PROCESS MANAGEMENT | Integrated Process Management Guidance and Procedures | 2.100.1 | 09-2013 | 48508B |
| INTERGRATED PROCESS MANAGEMENT | Integrated Process Management Standardization Process | 2.100.2 | 10-2013 | 59034Y |
| Interim Actions - Remittances, Partial, Transfers, and Returns | APPEALS CASE PROCESSING MANUAL | 8.20.6 | 09-2013 | 36044Y |
| Interim Guidance Process | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.10 | 02-2013 | 53277J |
| Internal and External Communications | TAXPAYER ADVOCATE SERVICE COMMUNICATIONS | 13.6.1 | 02-2012 | 35731S |
| Internal and Public Use Non-Tax Products | PUBLISHING | 1.17.8 | 01-2013 | 59701K |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Accounts Management Tax/Policy/Program Analyst Guide | 1.11.7 | 12-2012 | 32114X |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Clearing IMDs | 1.11.9 | 10-2011 | 53704J |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Delegation Orders | 1.11.4 | 10-2008 | 29543A |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | IMD Program and Responsibilities | 1.11.1 | 10-2011 | 29298G |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Interim Guidance Process | 1.11.10 | 02-2013 | 53277J |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Internal Revenue Manual (IRM) Process | 1.11.2 | 05-2012 | 29299R |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Policy Statements | 1.11.3 | 02-2008 | 29300H |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Publishing Internal Management Documents | 1.11.5 | 06-2012 | 30626A |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Servicewide Electronic Research Program (SERP) | 1.11.8 | 11-2012 | 50463T |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Taxpayer Advocate Service (TAS) Internal Management Document Program | 1.11.13 | 08-2013 | 49558R |
| INTERNAL MANAGEMENT DOCUMENTS SYSTEM | Using and Researching the Internal Revenue Manual (IRM) | 1.11.6 | 08-2012 | 35817P |
| Internal Reports | APPEALS REPORTS AND PROJECTS | 8.10.1 | 08-2012 | 36055F |
| Internal Revenue Manual (IRM) Process | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.2 | 05-2012 | 29299R |
| Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.27 | 10-2012 | 50851F |
| Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.2 | 03-2012 | 30652W |
| INTERNATIONAL | BMF International Adjustments | 21.8.2* | 09-2013 | 49814S |
| INTERNATIONAL | Exemptions from US Withholding (Form 8233) | 21.8.6 | 08-2013 | 49818K |
| INTERNATIONAL | IMF International Adjustments | 21.8.1* | 08-2013 | 49813H |
| INTERNATIONAL | Miscellaneous FIRPTA Related Issues | 21.8.5* | 08-2013 | 50502H |
| INTERNATIONAL | United States Certification for Reduced Tax Rates in Tax Treaty Countries | 21.8.4 | 09-2013 | 49817Z |
| INTERNATIONAL AND INSULAR ISSUES | Collection Tools for International Cases | 5.21.3 | 02-2009 | 20355E |
| INTERNATIONAL AND INSULAR ISSUES | International Field Calls | 5.21.5 | 02-2009 | 20357A |
| INTERNATIONAL AND INSULAR ISSUES | Offshore Information Gathering Techniques | 5.21.2 | 02-2009 | 20354T |
| INTERNATIONAL AND INSULAR ISSUES | Overview | 5.21.1 | 02-2009 | 20268G |
| INTERNATIONAL AND INSULAR ISSUES | Payments Made in Foreign Currency | 5.21.4 | 02-2009 | 20356P |
| INTERNATIONAL AND INSULAR ISSUES | Report of Foreign Bank and Financial Accounts | 5.21.6 | 02-2009 | 20358L |
| INTERNATIONAL AND INSULAR ISSUES | Special Cases | 5.21.7 | 08-2010 | 55072Y |
| INTERNATIONAL ERROR RESOLUTION | Chapter Three Withholding (CTW) Database | 3.22.111* | 10-2012 | 38623V |
| INTERNATIONAL ERROR RESOLUTION | Chapter Three Withholding (CTW) Returns - Form 1042 | 3.22.110* | 11-2012 | 34040M |
| INTERNATIONAL ERROR RESOLUTION | Foreign Investment in Real Property Tax Act (FIRPTA) | 3.22.261* | 10-2012 | 39747Q |
| INTERNATIONAL ERROR RESOLUTION | Foreign Partnership Withholding | 3.22.15* | 10-2012 | 37643D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| INTERNATIONAL ERROR RESOLUTION | Foreign Trust System | 3.22.19* | 10-2012 | 34033X |
| INTERNATIONAL ERROR RESOLUTION | Individual Income Tax Returns | 3.22.3* | 10-2012 | 34030Q |
| International Examination and Processing Procedures | INTERNATIONAL PROCEDURES | 4.60.8 | 09-2006 | 35005P |
| International Examiner's Report | INTERNATIONAL PROCEDURES | 4.60.9 | 09-2004 | 35006A |
| International Features | PLANNING AND SPECIAL PROGRAMS | 4.1.9 | 10-2006 | 27613T |
| International Field Calls | INTERNATIONAL AND INSULAR ISSUES | 5.21.5 | 02-2009 | 20357A |
| International Form 1040 NRP Study | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.9 | 11-2011 | 51330H |
| INTERNATIONAL ISRP | Chapter 3 Withholding Returns | 3.37.110 | 10-2012 | 34874A |
| International Notices | INTERNATIONAL TAX RETURNS AND DOCUMENTS | 3.38.147* | 10-2012 | 34880E |
| International Penalties | PENALTIES WORKED IN APPEALS | 8.11.5 | 08-2012 | 55127W |
| International Penalties | PENALTY HANDBOOK | 20.1.9 | 03-2013 | 33061F |
| INTERNATIONAL PROCEDURES | Classification of International-Feature Returns | 4.60.5 | 09-2004 | 35002I |
| INTERNATIONAL PROCEDURES | Exchange of Information | 4.60.1 | 01-2002 | 35009H |
| INTERNATIONAL PROCEDURES | Guidelines for Evaluating International Referrals | 4.60.7 | 09-2004 | 35004E |
| INTERNATIONAL PROCEDURES | International Examination and Processing Procedures | 4.60.8 | 09-2006 | 35005P |
| INTERNATIONAL PROCEDURES | International Examiner's Report | 4.60.9 | 09-2004 | 35006A |
| INTERNATIONAL PROCEDURES | International Referral Criteria and Procedures | 4.60.6 | 03-2007 | 35003T |
| INTERNATIONAL PROCEDURES | LMSB International Programs | 4.60.4 | 09-2004 | 35001X |
| INTERNATIONAL PROCEDURES | Mutual Agreement Procedures and Report Guidelines | 4.60.2 | 01-2002 | 35007L |
| INTERNATIONAL PROCEDURES | Tax Treaty Related Matters | 4.60.3 | 01-2002 | 35008W |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Boycotts | 4.61.6 | 05-2006 | 27732B |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Controlled Foreign Corporations | 4.61.7 | 05-2006 | 27733M |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Development of IRC 482 Cases | 4.61.3 | 05-2006 | 27728T |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Dual Consolidated Losses | 4.61.13 | 09-2010 | 50701Y |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Entity Classification | 4.61.5 | 05-2006 | 27731Q |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | ETI (Extraterritorial income), IC-DISCs and FSCs | 4.61.8 | 05-2013 | 27734X |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Foreign Based Books and Records | 4.61.2 | 05-2006 | 27727I |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Foreign Investment in Real Property Tax Act | 4.61.12 | 05-2006 | 27739A |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Foreign Tax Credit | 4.61.10 | 05-2006 | 27737E |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Information Gathering | 4.61.4 | 05-2006 | 27729E |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Overview of Guidelines | 4.61.1 | 05-2006 | 27726X |
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Possessing Corporation | 4.61.9 | 05-2006 | 27736T |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| INTERNATIONAL PROGRAM AUDIT GUIDELINES | Transfers of Property by and to Foreign Corporations | 4.61.11 | 05-2006 | 27738P |
| International Referral Criteria and Procedures | INTERNATIONAL PROCEDURES | 4.60.6 | 03-2007 | 35003T |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Chapter Three Withholding Returns | 3.21.111* | 10-2012 | 38622K |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Chapter Three Withholding Returns Form 1042 | 3.21.110* | 10-2012 | 34025X |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Foreign Account Tax Compliance Act (FATCA) Registration | 3.21.112 | 06-2013 | 60501S |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Foreign Investment in Real Property Tax Act (FIRPTA) | 3.21.261* | 10-2012 | 39746F |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Foreign Partnership Withholding | 3.21.15* | 10-2012 | 37648G |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Foreign Trust System | 3.21.19* | 10-2012 | 34014Q |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Individual Income Tax Returns | 3.21.3* | 10-2012 | 34010Y |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program | 3.21.264* | 09-2012 | 54684M |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) | 3.21.263* | 03-2013 | 47942R |
| INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | Miscellaneous Tax Returns | 3.21.25* | 10-2012 | 34020U |
| International Seizures and Forfeitures | ASSET SEIZURE AND FORFEITURE | 9.7.10 | 05-2006 | 37219Z |
| INTERNATIONAL TAX RETURNS AND DOCUMENTS | International Notices | 3.38.147* | 10-2012 | 34880E |
| Internet Content Publishing Process (ICPP) Management Document | WAGE AND INVESTMENT | 11.55.1 | 01-2009 | 35857Z |
| Interviews | INVESTIGATIVE TECHNIQUES | 9.4.5 | 05-2008 | 36208I |
| Intranet Site and Web Server Registration Procedures | WEB SERVICES | 2.25.3 | 08-2009 | 36514P |
| Introduction | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.1 | 05-2009 | 30311Y |
| Introduction | AUDIT RECONSIDERATION | 4.13.1 | 12-2009 | 31048S |
| Introduction | BANK SECRECY ACT | 4.26.1 | 04-2011 | 27699B |
| Introduction | COMMUNICATIONS | 11.1.1 | 08-2008 | 31861T |
| Introduction | EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | 7.14.1 | 07-2012 | 27761E |
| Introduction | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.1 | 06-2011 | 54997S |
| Introduction | EMPLOYMENT TAX | 4.23.1 | 03-2013 | 35221R |
| Introduction | ENTERPRISE NETWORKS | 2.13.1 | 04-2013 | 39516P |
| Introduction | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.1 | 01-2003 | 27951K |
| Introduction | INSURANCE INDUSTRY | 4.42.1 | 05-2002 | 27667R |
| Introduction | PASS-THROUGH ENTITY HANDBOOK | 4.31.1 | 06-2013 | 36873J |
| Introduction | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.1 | 02-2013 | 30263Z |
| Introduction | SUMMONS | 25.5.1 | 10-2011 | 27528R |
| Introduction and Penalty Relief | PENALTY HANDBOOK | 20.1.1* | 11-2011 | 33067T |
| Introduction to AIMS REALTIME Processing | AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | 2.8.1* | 12-2012 | 28249B |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Introduction to Disclosure | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.1 | 03-2011 | 30423R |
| Introduction to Excise Taxes | EXCISE TAX | 4.24.1 | 09-2012 | 28302T |
| Introduction to IDRS Terminal Responses | IDRS TERMINAL RESPONSES | 2.3.2* | 03-2010 | 28115U |
| Introduction to Performance Management | PERFORMANCE MANAGEMENT | 6.430.1 | 06-2011 | 37671V |
| Introduction to Private Foundations and Special Rules Under IRC 508 | PRIVATE FOUNDATIONS MANUAL | 7.26.1 | 08-2001 | 35985S |
| Introduction to Requisition Processing for Information Technology (IT) | REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | 2.21.1 | 02-2013 | 37317E |
| Inventory Control | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.16 | 12-2011 | 30327I |
| Inventory Control and Working an Assignment | SYSTEMIC ADVOCACY | 13.2.2 | 07-2009 | 30666K |
| Inventory Control Subsystem | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.6 | 01-2003 | 27619H |
| Inventory Control Subsystems | EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | 7.13.6 | 06-2013 | 36153K |
| Inventory Control System (ICS) | EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | 7.14.5 | 08-2012 | 27766H |
| Inventory Control System (ICS) | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.6 | 01-2003 | 27955C |
| Inventory Management | INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | 4.87.1 | 12-2009 | 34423F |
| Investigation | OFFER IN COMPROMISE | 5.8.4 | 05-2013 | 27843J |
| Investigation and Recommendation of TFRP | TRUST FUND COMPLIANCE | 5.7.4 | 08-2013 | 35498Q |
| Investigation Initiation | INVESTIGATIVE TECHNIQUES | 9.4.1 | 11-2012 | 36203F |
| Investigations and Reports | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.12 | 04-2010 | 30756P |
| Investigative Disclosure | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.21 | 03-2008 | 30444U |
| Investigative Imprest Funds | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.8 | 01-2011 | 48073R |
| INVESTIGATIVE PROCESS | Administrative Investigations and General Investigative Procedures | 9.5.1 | 09-2011 | 36216I |
| INVESTIGATIVE PROCESS | Civil Considerations | 9.5.13 | 01-2009 | 36234E |
| INVESTIGATIVE PROCESS | Closing Procedures | 9.5.14 | 09-2005 | 36235P |
| INVESTIGATIVE PROCESS | Criminal Investigation Strategies | 9.5.3 | 04-2006 | 36218E |
| INVESTIGATIVE PROCESS | Grand Jury Investigations | 9.5.2 | 04-2006 | 36462Y |
| INVESTIGATIVE PROCESS | Investigative Reports | 9.5.8 | 09-2007 | 36222M |
| INVESTIGATIVE PROCESS | Methods of Proof | 9.5.9 | 03-2012 | 36223X |
| INVESTIGATIVE PROCESS | Money Laundering and Currency Crimes | 9.5.5 | 02-2008 | 36233T |
| INVESTIGATIVE PROCESS | Narcotic Investigations | 9.5.7 | 08-2003 | 36221B |
| INVESTIGATIVE PROCESS | Organized Crime & Strike Force | 9.5.6 | 07-2002 | 36220Q |
| INVESTIGATIVE PROCESS | Other Investigations | 9.5.11 | 11-2011 | 36463J |
| INVESTIGATIVE PROCESS | Processing Completed Criminal Investigation Reports | 9.5.12 | 04-2008 | 49908P |
| Investigative Property | FISCAL AND PERSONNEL MATTERS | 9.11.3 | 03-2011 | 36459B |
| Investigative Reports | INVESTIGATIVE PROCESS | 9.5.8 | 09-2007 | 36222M |
| Investigative Services | INVESTIGATIVE TECHNIQUES | 9.4.11 | 09-2011 | 36214M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| INVESTIGATIVE TECHNIQUES | Arrests | 9.4.12 | 12-2010 | 36215X |
| INVESTIGATIVE TECHNIQUES | Consensual Monitoring | 9.4.7 | 09-2013 | 36210U |
| INVESTIGATIVE TECHNIQUES | Financial Investigative Task Force | 9.4.13 | 03-2003 | 36232I |
| INVESTIGATIVE TECHNIQUES | Interviews | 9.4.5 | 05-2008 | 36208I |
| INVESTIGATIVE TECHNIQUES | Investigation Initiation | 9.4.1 | 11-2012 | 36203F |
| INVESTIGATIVE TECHNIQUES | Investigative Services | 9.4.11 | 09-2011 | 36214M |
| INVESTIGATIVE TECHNIQUES | Requests for Information | 9.4.4 | 07-2011 | 36207X |
| INVESTIGATIVE TECHNIQUES | Search Warrants, Evidence and Chain of Custody | 9.4.9 | 03-2013 | 36212Q |
| INVESTIGATIVE TECHNIQUES | Sources of Information | 9.4.2 | 03-2012 | 36205B |
| INVESTIGATIVE TECHNIQUES | Surveillance and Non-Consensual Monitoring | 9.4.6 | 07-2013 | 36209T |
| INVESTIGATIVE TECHNIQUES | Undercover Operations | 9.4.8 | 11-2012 | 36211F |
| IRC 404 Examination Guidelines | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.15 | 06-2002 | 33534D |
| IRC 457 Examination Guidelines | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.19 | 06-2012 | 55470G |
| IRC 4947 Trusts | PRIVATE FOUNDATIONS MANUAL | 7.26.15 | 08-2001 | 36098W |
| IRC 509(a)(3) Supporting Organizations Guide Sheet | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.7 | 04-2008 | 50253V |
| IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.12 | 05-2003 | 33267V |
| IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | ABUSIVE TRANSACTIONS | 4.32.4 | 06-2012 | 38332D |
| IRC Section 521 Exempt Farmers' Cooperatives | SUBCHAPTER T COOPERATIVES | 4.44.1 | 01-2002 | 36078E |
| IRS Absence and Leave | ABSENCE AND LEAVE | 6.630.1 | 03-2013 | 54211D |
| IRS Domain Naming Standards | WEB SERVICES | 2.25.13 | 04-2006 | 37394R |
| IRS e-file for Business Tax Returns | ELECTRONIC TAX ADMINISTRATION | 3.42.4* | 09-2013 | 30620M |
| IRS e-file for Individual Income Tax Returns | ELECTRONIC TAX ADMINISTRATION | 3.42.5* | 10-2013 | 28779U |
| IRS Environmental Compliance Program | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.12 | 05-2013 | 49873J |
| IRS Grade and Pay Retention | GRADE AND PAY RETENTION | 6.536.1 | 10-2010 | 54089J |
| IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | RESOURCE GUIDE FOR MANAGERS | 1.4.3 | 06-2013 | 49895X |
| IRS Hours of Duty | HOURS OF DUTY | 6.610.1 | 01-2013 | 20195M |
| IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.264* | 09-2012 | 54684M |
| IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.263* | 03-2013 | 47942R |
| IRS Language Services | MULTILINGUAL INITIATIVES | 22.31.1 | 11-2012 | 39864C |
| IRS Merit Promotion and Internal Placement | PROMOTION AND INTERNAL PLACEMENT | 6.335.1 | 03-2013 | 34640S |
| IRS Mission and Basic Organization | ORGANIZATION AND STAFFING | 1.1.1 | 03-2006 | 30376D |
| IRS Organizational History | ORGANIZATION AND STAFFING | 1.1.2 | 02-1999 | 30377O |
| IRS Pay Under the General Schedule | PAY UNDER THE GENERAL SCHEDULE | 6.531.1 | 03-2010 | 54090K |
| IRS Portal and Extranet Usage Standard | WEB SERVICES | 2.25.2 | 08-2008 | 37414Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | 6.575.1 | 09-2013 | 55210C |
| IRS Section 401(a) Pre-Approved Plans Program | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.4 | 07-2013 | 55915M |
| IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements | PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | 10.5.5 | 08-2013 | 49880Y |
| IRS.gov Content Management Guidelines | WEB SERVICES | 2.25.101 | 08-2006 | 38937M |
| IRS.gov Website Help Desk Process | WEB SERVICES | 2.25.102 | 06-2012 | 38938X |
| ISRP SYSTEM | Allocated Tips | 3.24.180 | 10-2012 | 34713M |
| ISRP SYSTEM | Application for Taxpayer Identification Number for Pending U.S. Adoptions | 3.24.40 | 12-2012 | 52544H |
| ISRP SYSTEM | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | 3.24.20 | 11-2012 | 54309S |
| ISRP SYSTEM | Applications for Extension of Time to File Tax Returns | 3.24.212 | 10-2012 | 34467H |
| ISRP SYSTEM | Audit Selection System | 3.24.176 | 10-2012 | 34709E |
| ISRP SYSTEM | BMF General Instructions | 3.24.38 | 11-2012 | 39345Q |
| ISRP SYSTEM | BMF International Miscellaneous Tax Returns | 3.24.25 | 10-2012 | 34384R |
| ISRP SYSTEM | BOB Transcription Instructions | 3.24.162 | 10-2012 | 34677F |
| ISRP SYSTEM | Campus Performance Evaluation Reporting System | 3.24.50 | 10-2012 | 34590X |
| ISRP SYSTEM | Campus Quality Assurance Program | 3.24.28 | 11-2012 | 34570F |
| ISRP SYSTEM | Centralized Files and Scheduling | 3.24.173 | 10-2012 | 34697X |
| ISRP SYSTEM | Corporation Income Tax Returns | 3.24.16 | 10-2012 | 34357K |
| ISRP SYSTEM | Credit and Account Transfers | 3.24.21 | 10-2012 | 34373K |
| ISRP SYSTEM | Data Controls | 3.24.30 | 10-2012 | 34566X |
| ISRP SYSTEM | Declaration for Electronic Filing | 3.24.226 | 10-2012 | 34734P |
| ISRP SYSTEM | Delinquent Accounts | 3.24.7 | 10-2012 | 34318L |
| ISRP SYSTEM | Employee Plan Returns | 3.24.22* | 11-2012 | 34378N |
| ISRP SYSTEM | Employment Tax Returns | 3.24.13 | 11-2012 | 34343W |
| ISRP SYSTEM | EPMF Return Processing Form 5500-EZ | 3.24.27* | 11-2012 | 52572Z |
| ISRP SYSTEM | Estate Tax Returns | 3.24.106 | 10-2012 | 34442M |
| ISRP SYSTEM | Excise Tax Returns | 3.24.23 | 10-2012 | 34385C |
| ISRP SYSTEM | Exempt Organization Returns | 3.24.12* | 11-2012 | 34337S |
| ISRP SYSTEM | Fiduciary Income Tax Returns | 3.24.14 | 10-2012 | 34347O |
| ISRP SYSTEM | Fiscal Year Required Payments/Form 8752 | 3.24.249 | 10-2012 | 34471P |
| ISRP SYSTEM | General Instructions | 3.24.37 | 10-2012 | 34412Y |
| ISRP SYSTEM | Gift Tax Returns | 3.24.143 | 10-2012 | 34455P |
| ISRP SYSTEM | Individual Income Tax Returns | 3.24.3* | 10-2012 | 34298E |
| ISRP SYSTEM | Information Returns Processing | 3.24.8 | 10-2012 | 34323E |
| ISRP SYSTEM | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | 3.24.26* | 10-2012 | 34837X |
| ISRP SYSTEM | Partnership Return of Income | 3.24.15 | 10-2012 | 34352H |
| ISRP SYSTEM | Planning and Control Data | 3.24.183 | 12-2012 | 34712B |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| ISRP SYSTEM | Real Estate Mortgage Investment Conduit Income Tax Returns | 3.24.213* | 10-2012 | 34468S |
| ISRP SYSTEM | Residual Remittance Processing System | 3.24.133 | 10-2012 | 34452I |
| ISRP SYSTEM | Revenue Receipts | 3.24.10 | 10-2012 | 34328H |
| ISRP SYSTEM | SCRS Error Resolution | 3.24.29 | 10-2012 | 34555Q |
| ISRP SYSTEM | SCRS SC Edits | 3.24.159 | 10-2012 | 32933M |
| ISRP SYSTEM | Supervisory Operator's Manual | 3.24.202 | 10-2012 | 34456A |
| ISRP SYSTEM | Unemployment Tax Returns | 3.24.154 | 10-2012 | 34464A |
| Issue Development | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.13 | 03-2006 | 33216E |
| Issue Development, Proposal and Resolution. | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.5 | 07-2011 | 38196V |
| Issue Management Process Guide | LB&I CASE MANAGEMENT | 4.51.6 | 08-2007 | 37346H |
| Issue Resolution | EXAMINATION OF RETURNS | 4.10.7 | 01-2006 | 27642W |
| IT Security Roles and Responsibilities | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.2 | 09-2012 | 49072Q |
| IT Software Testing Procedures | SOFTWARE TESTING STANDARDS AND PROCEDURES | 2.127.2 | 05-2013 | 60808U |
| IT Test Policy | SOFTWARE TESTING STANDARDS AND PROCEDURES | 2.127.1 | 05-2013 | 60807J |
| Jeopardy and Terminations | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.1 | 08-2011 | 28044W |
| Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.17 | 07-2011 | 30328T |
| Jeopardy Levy Appeals | COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | 8.24.2 | 09-2012 | 59045F |
| Jeopardy Levy without a Jeopardy Assessment | NOTICE OF LEVY | 5.11.3 | 04-2013 | 35746R |
| Jeopardy, Termination, Quick and Prompt Assessments | FIELD COLLECTING PROCEDURES | 5.1.4 | 05-2011 | 27786Z |
| JEOPARDY/TERMINATION ASSESSMENTS | Administrative and Judicial Review | 4.15.4 | 01-2012 | 28047D |
| JEOPARDY/TERMINATION ASSESSMENTS | Assessment Procedures (Centralized Case Processing) | 4.15.3 | 09-2011 | 28046S |
| JEOPARDY/TERMINATION ASSESSMENTS | Examination Procedures | 4.15.2 | 09-2011 | 28045H |
| JEOPARDY/TERMINATION ASSESSMENTS | Jeopardy and Terminations | 4.15.1 | 08-2011 | 28044W |
| JEOPARDY/TERMINATION ASSESSMENTS | Planning & Special Programs Procedures | 4.15.7 | 01-2012 | 28051L |
| JEOPARDY/TERMINATION ASSESSMENTS | Post-Assessment Procedures | 4.15.5 | 01-2012 | 28049Z |
| JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures | 6.350.1 | 08-2013 | 54011B |
| Joint Committee (JC) Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.9 | 09-2013 | 50795G |
| JOINT COMMITTEE PROCEDURES | Examiner's Responsibilities | 4.36.3 | 05-2010 | 32892C |
| JOINT COMMITTEE PROCEDURES | Identification of Joint Committee Cases | 4.36.2 | 05-2010 | 32891R |
| JOINT COMMITTEE PROCEDURES | Joint Committee Process Overview | 4.36.1 | 05-2010 | 32505Q |
| JOINT COMMITTEE PROCEDURES | Joint Committee Specialist Procedures | 4.36.4 | 05-2010 | 32893N |
| JOINT COMMITTEE PROCEDURES | Reports | 4.36.5 | 05-2010 | 32894Y |
| Joint Committee Process Overview | JOINT COMMITTEE PROCEDURES | 4.36.1 | 05-2010 | 32505Q |
| Joint Committee Specialist Procedures | JOINT COMMITTEE PROCEDURES | 4.36.4 | 05-2010 | 32893N |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Judgment Follow-up | LITIGATION AND JUDGMENTS | 25.3.5 | 03-2012 | 30400S |
| Judicial Sales | SEIZURE AND SALE | 5.10.8 | 09-2011 | 34277B |
| Judicial/Nonjudicial Foreclosures | FEDERAL TAX LIENS | 5.12.4 | 06-2010 | 35753G |
| Knowledge Services | DISTRIBUTION | 1.18.4 | 02-2009 | 48239X |
| Labor, Agricultural and Horticultural Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.5 | 06-2001 | 35969S |
| Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.14 | 09-2010 | 35965A |
| LABOR-MANAGEMENT RELATIONS | Authorities, Responsibilities, and Processes | 6.711.1 | 10-2010 | 33015R |
| LABOR-MANAGEMENT RELATIONS | Processing Information Requests | 6.711.2 | 03-2011 | 57117U |
| Laptop Computer Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.26 | 10-2012 | 49826K |
| Large and Mid-Size Business Division | ORGANIZATION AND STAFFING | 1.1.24 | 11-2006 | 14055T |
| Large Business and International (LB&I) Examination Procedures for Excise Employees | EXCISE TAX | 4.24.5 | 10-2012 | 28306L |
| LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | TIGTA and GAO Audit Program Process at the LMSB Division | 11.51.1 | 06-2008 | 49775E |
| Large Dollar Case Processing | LIABILITY COLLECTION | 5.19.20* | 05-2013 | 52741C |
| Large Dollar Cases | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.18 | 06-2010 | 30329E |
| LB&I CASE MANAGEMENT | Compliance Assurance Process (CAP) Examinations | 4.51.8 | 06-2012 | 57674U |
| LB&I CASE MANAGEMENT | Industry Focus and Control of LMSB Compliance Issues | 4.51.5 | 04-2007 | 37348D |
| LB&I CASE MANAGEMENT | Issue Management Process Guide | 4.51.6 | 08-2007 | 37346H |
| LB&I CASE MANAGEMENT | Limited Issue Focused Examinations (LIFE) | 4.51.3 | 01-2007 | 35603Z |
| LB&I CASE MANAGEMENT | LMSB Administrative Guidance | 4.51.2 | 12-2005 | 33207T |
| LB&I CASE MANAGEMENT | LMSB/APPEALS Fast Track Settlement Program (FTS) | 4.51.4 | 01-2007 | 37347S |
| LB&I CASE MANAGEMENT | Rules of Engagement | 4.51.1 | 04-2007 | 32526T |
| LB&I Examination of NRP C Corporation Returns. | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.12 | 07-2012 | 59724J |
| LB&I Fraud Referral Procedures | FRAUD HANDBOOK | 25.1.10 | 11-2012 | 34951C |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Administrative Matters and Annual Compliance Plan | 4.46.2 | 07-2011 | 38192D |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Inspection and Fact Finding | 4.46.4 | 11-2011 | 38195K |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Issue Development, Proposal and Resolution. | 4.46.5 | 07-2011 | 38196V |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Overview | 4.46.1 | 07-2011 | 38191S |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Planning The Examination | 4.46.3 | 09-2013 | 38194Z |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Post Examination Activities | 4.46.7 | 07-2011 | 38198R |
| LB&I GUIDE FOR QUALITY EXAMINATIONS | Workpapers and Reports Resources | 4.46.6 | 05-2013 | 38197G |
| LB&I INITIATIVES WITH OTHER BUSINESS UNITS | IIR Program | 7.40.1 | 11-2004 | 37894W |
| LEARNING AND EDUCATION | Learning and Education Policy | 6.410.1 | 10-2012 | 32678W |
| LEARNING AND EDUCATION | Learning Technology Office Standards | 6.410.8 | 10-2012 | 56035F |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| LEARNING AND EDUCATION | Training Evaluation Policy | 6.410.9 | 08-2013 | 57678M |
| Learning and Education Policy | LEARNING AND EDUCATION | 6.410.1 | 10-2012 | 32678W |
| Learning Technology Office Standards | LEARNING AND EDUCATION | 6.410.8 | 10-2012 | 56035F |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Chapter 11 Bankruptcy (Reorganization) | 5.17.10 | 08-2010 | 57349G |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Chapter 13 Bankruptcy (Individuals with Regular Income) | 5.17.11 | 10-2010 | 57350H |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Chapter 7 Bankruptcy (Liquidation) | 5.17.9 | 08-2010 | 57348V |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Federal Tax Liens | 5.17.2 | 03-2012 | 57343S |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Fraudulent Transfers and Transferee and Other Third Party Liability | 5.17.14 | 01-2012 | 57352D |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | General Information | 5.17.1 | 04-2010 | 30793S |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | General Provisions of Bankruptcy | 5.17.8 | 08-2010 | 57347K |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Insolvency and Decedents' Estates | 5.17.13 | 07-2012 | 57351S |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Investigations and Reports | 5.17.12 | 04-2010 | 30756P |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Levy and Sale | 5.17.3 | 01-2011 | 57344D |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Liability of Third Parties for Unpaid Employment Taxes | 5.17.7 | 07-2012 | 30755E |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Suits Against the United States | 5.17.5 | 08-2010 | 57346Z |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Suits by the United States | 5.17.4 | 12-2010 | 30752X |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Summonses | 5.17.6 | 10-2010 | 30754T |
| LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | Termination and Jeopardy Assessments and Jeopardy Collection | 5.17.15 | 12-2009 | 49712V |
| LEGISLATIVE AFFAIRS | Audit Process For General Accountability Office/TIGTA | 11.5.1 | 08-2006 | 48639B |
| LEGISLATIVE AFFAIRS | Congressional Affairs Program | 11.5.2 | 03-2006 | 39914X |
| LEGISLATIVE AFFAIRS | Guide to Congressional Correspondence | 11.5.3 | 03-2012 | 38765C |
| Letter 903 Process | TRUST FUND COMPLIANCE | 5.7.2 | 09-2012 | 35496U |
| Letter Generation | EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | 7.13.5 | 08-2012 | 36152Z |
| Letter Generation | EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | 7.14.4 | 06-2012 | 27764L |
| Letter Generation | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.5 | 01-2003 | 27618W |
| Letter Generation | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.5 | 01-2003 | 27954R |
| Levy and Sale | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.3 | 01-2011 | 57344D |
| Levy on Wages, Salary, and Other Income | NOTICE OF LEVY | 5.11.5 | 09-2010 | 35748N |
| LIABILITY COLLECTION | ACS Inventory | 5.19.5* | 07-2012 | 36864Y |
| LIABILITY COLLECTION | ACS Support | 5.19.6* | 10-2012 | 36865J |
| LIABILITY COLLECTION | Automated Levy Programs | 5.19.9* | 10-2010 | 30604M |
| LIABILITY COLLECTION | Backup Withholding Program | 5.19.3* | 11-2009 | 36862C |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|-----------------------------|--|------------|---------------|----------------|
| LIABILITY COLLECTION | Balance Due | 5.19.1* | 10-2013 | 36860G |
| LIABILITY COLLECTION | Campus Collection Programs | 5.19.7 | 09-2010 | 36866U |
| LIABILITY COLLECTION | Campus Compliance International Case Processing (CCICP) | 5.19.19 | 04-2012 | 52390T |
| LIABILITY COLLECTION | Centralized Case Processing - Liens | 5.19.12 | 01-2010 | 47931K |
| LIABILITY COLLECTION | Collection Appeal Rights | 5.19.8 | 08-2010 | 28018A |
| LIABILITY COLLECTION | Collection Operations Transcript Processing | 5.19.10* | 10-2012 | 34453T |
| LIABILITY COLLECTION | Compliance Services Collection Operations (CSCO) Clerical Procedures | 5.19.16* | 10-2011 | 55752N |
| LIABILITY COLLECTION | Enforcement Action | 5.19.4* | 01-2012 | 36863N |
| LIABILITY COLLECTION | Federal Agency Delinquency (FAD) | 5.19.15 | 03-2010 | 50362H |
| LIABILITY COLLECTION | Federal Employee/ Retiree Delinquency Initiative (FERDI) | 5.19.18* | 07-2013 | 51815X |
| LIABILITY COLLECTION | Large Dollar Case Processing | 5.19.20* | 05-2013 | 52741C |
| LIABILITY COLLECTION | Return Delinquency | 5.19.2* | 09-2012 | 36861R |
| LIABILITY COLLECTION | Trust Fund Recovery Penalty (TFRP) | 5.19.14* | 11-2011 | 49610Y |
| LIABILITY COLLECTION | Withholding Compliance Program | 5.19.11* | 05-2012 | 39978R |
| LIABILITY DETERMINATION | Automated Correspondence Exam (ACE) Processing Overview | 4.19.20* | 12-2012 | 48160P |
| LIABILITY DETERMINATION | Automated Substitute for Return (ASFR) Program | 5.18.1* | 06-2013 | 36854C |
| LIABILITY DETERMINATION | Business Returns IRC 6020(b) Processing | 5.18.2* | 06-2013 | 36855N |
| LIABILITY DETERMINATION | Campus Examination Telephone Contacts | 4.19.19 | 11-2012 | 48158D |
| LIABILITY DETERMINATION | CAP (CAWR Automated Program) Technical System Procedures | 4.19.8 | 04-2013 | 40897H |
| LIABILITY DETERMINATION | CAWR Control | 4.19.22 | 04-2013 | 50661Z |
| LIABILITY DETERMINATION | CAWR Reconciliation Balancing | 4.19.4* | 04-2013 | 36858U |
| LIABILITY DETERMINATION | Centralized Files and Scheduling | 4.19.12 | 12-2011 | 48150T |
| LIABILITY DETERMINATION | Certification of State Federal Unemployment Tax Act (FUTA) Credits | 4.19.5* | 09-2013 | 36859F |
| LIABILITY DETERMINATION | Claims | 4.19.16 | 11-2011 | 48155W |
| LIABILITY DETERMINATION | Clerical | 4.19.21 | 12-2012 | 48161A |
| LIABILITY DETERMINATION | Compliance Identity Theft | 4.19.24* | 04-2013 | 59847J |
| LIABILITY DETERMINATION | Discretionary Programs | 4.19.15* | 11-2012 | 48153A |
| LIABILITY DETERMINATION | EITC/Revenue Protection Strategy | 4.19.14* | 11-2012 | 48152P |
| LIABILITY DETERMINATION | Examination Classification of Work | 4.19.11* | 05-2010 | 48149S |
| LIABILITY DETERMINATION | Examination General Overview | 4.19.10 | 11-2012 | 48148H |
| LIABILITY DETERMINATION | FCP (FUTA Case Processing) Technical System Procedures | 4.19.9 | 09-2012 | 50704F |
| LIABILITY DETERMINATION | FUTA Control | 4.19.23 | 09-2012 | 50662K |
| LIABILITY DETERMINATION | General Case Development and Resolution | 4.19.13* | 11-2012 | 48151E |
| LIABILITY DETERMINATION | IMF Automated Underreporter (AUR) Control | 4.19.2* | 08-2013 | 36856Y |
| LIABILITY DETERMINATION | IMF Automated Underreporter (AUR) Technical System Procedures | 4.19.7* | 08-2013 | 36334F |
| LIABILITY DETERMINATION | IMF Automated Underreporter Program | 4.19.3* | 08-2013 | 36857J |
| LIABILITY DETERMINATION | Non-Filer Program | 4.19.17* | 07-2012 | 48156H |
| LIABILITY DETERMINATION | Quality Review Program | 4.19.18 | 12-2012 | 48157S |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| LIABILITY DETERMINATION | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | 4.19.6* | 04-2013 | 34131C |
| Liability Issues and Relief from Liability | COLLECTION DUE PROCESS | 8.22.8 | 09-2012 | 58572H |
| Liability of Third Parties for Unpaid Employment Taxes | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.7 | 07-2012 | 30755E |
| Lien Certificates | FEDERAL TAX LIENS | 5.12.10 | 10-2013 | 58950X |
| Lien Program Overview | FEDERAL TAX LIENS | 5.12.1 | 10-2013 | 35750Z |
| Lien Special Topics | FEDERAL TAX LIENS | 5.12.11 | 10-2013 | 58952T |
| Life Insurance Companies | INSURANCE INDUSTRY | 4.42.2 | 05-2002 | 27668C |
| Limited Issue Focused Examinations (LIFE) | LB&I CASE MANAGEMENT | 4.51.3 | 01-2007 | 35603Z |
| Linux and Unix Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.10* | 04-2013 | 50850U |
| LITIGATION AND JUDGMENTS | General Guidelines | 25.3.1 | 08-2013 | 30351I |
| LITIGATION AND JUDGMENTS | Judgment Follow-up | 25.3.5 | 03-2012 | 30400S |
| LITIGATION AND JUDGMENTS | Open Litigation Control, Monitoring, Closing action | 25.3.6 | 09-2013 | 52749M |
| LITIGATION AND JUDGMENTS | Reconciling Non-Insolvency LAMS Reports | 25.3.7 | 12-2011 | 55406W |
| LITIGATION AND JUDGMENTS | Suits Against IRS Employees | 25.3.4 | 07-2010 | 30399C |
| LITIGATION AND JUDGMENTS | Suits Against the United States and Claims for Damages under IRC 7433 | 25.3.3 | 12-2010 | 30398R |
| LITIGATION AND JUDGMENTS | Suits by the United States | 25.3.2* | 12-2010 | 30397G |
| Live Data Protection | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.8 | 08-2010 | 53118R |
| LMSB Administrative Guidance | LB&I CASE MANAGEMENT | 4.51.2 | 12-2005 | 33207T |
| LMSB GENERAL PROCEDURES | Overseas Posts | 4.30.3 | 10-2010 | 32504F |
| LMSB GENERAL PROCEDURES | Pre-Filing Agreement Program | 4.30.1 | 01-2002 | 32528P |
| LMSB International Programs | INTERNATIONAL PROCEDURES | 4.60.4 | 09-2004 | 35001X |
| LMSB Inventory Ordering and Return Delivery Systems | PLANNING AND SPECIAL PROGRAMS | 4.1.25 | 07-2007 | 49272S |
| LMSB Planning and Monitoring | PLANNING AND SPECIAL PROGRAMS | 4.1.21 | 08-2007 | 49267Z |
| LMSB Sources of Returns, Ordering and Classification | PLANNING AND SPECIAL PROGRAMS | 4.1.24* | 03-2010 | 49270W |
| LMSB Workload Study | PLANNING AND SPECIAL PROGRAMS | 4.1.22* | 03-2010 | 49268K |
| LMSB/APPEALS Fast Track Settlement Program (FTS) | LB&I CASE MANAGEMENT | 4.51.4 | 01-2007 | 37347S |
| Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.20 | 12-2006 | 31453P |
| Locating Taxpayers and their Assets | FIELD COLLECTING PROCEDURES | 5.1.18* | 08-2013 | 27558F |
| Lockbox Processing Procedures | GENERAL | 3.0.230 | 10-2012 | 33181Y |
| Logistics Management | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.1 | 08-2008 | 37000G |
| Losses and Shortages | GENERAL | 3.0.167* | 09-2013 | 33178B |
| Lyris List Procedures | WEB SERVICES | 2.25.104 | 08-2006 | 38941U |
| MAC OS X Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.7 | 04-2013 | 53313Q |
| Magnetic Media Management | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.4* | 04-2013 | 73142J |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| MAIL AND TRANSPORTATION MANAGEMENT | Addressing and Packaging | 1.22.3 | 08-2012 | 31773K |
| MAIL AND TRANSPORTATION MANAGEMENT | Classes of Mail and United States Postal Service (USPS) Special Services | 1.22.2 | 08-2012 | 31772Z |
| MAIL AND TRANSPORTATION MANAGEMENT | Household Goods | 1.22.7 | 08-2012 | 31777C |
| MAIL AND TRANSPORTATION MANAGEMENT | Mail and Transportation Management Overview | 1.22.1 | 07-2012 | 31771O |
| MAIL AND TRANSPORTATION MANAGEMENT | Mail Operations | 1.22.5 | 08-2012 | 31775G |
| MAIL AND TRANSPORTATION MANAGEMENT | Mailing and Shipping Equipment | 1.22.8 | 08-2012 | 59044U |
| MAIL AND TRANSPORTATION MANAGEMENT | Postage Accountability and Reporting Requirements | 1.22.4 | 08-2012 | 31774V |
| MAIL AND TRANSPORTATION MANAGEMENT | Transportation Management | 1.22.6 | 08-2012 | 31776R |
| Mail and Transportation Management Overview | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.1 | 07-2012 | 31771O |
| Mail Operations | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.5 | 08-2012 | 31775G |
| Mailing and Shipping Equipment | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.8 | 08-2012 | 59044U |
| Maintaining the PCS Database | PARTNERSHIP CONTROL SYSTEM (PCS) | 4.29.2 | 09-2008 | 36922T |
| Maintenance | COLLATERAL AGREEMENTS | 5.6.2 | 09-2011 | 35491R |
| Management Information System | EXEMPT ORGANIZATIONS EDS USER MANUAL | 7.22.7 | 01-2003 | 27956N |
| Management Information System (MIS) | EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | 7.14.6 | 08-2012 | 27767S |
| Management Inventory Screens | TAS TAMIS GUIDE | 13.4.6 | 05-2009 | 35624C |
| Management Roles and Responsibilities | RESOURCE GUIDE FOR MANAGERS | 1.4.1 | 01-2012 | 33466M |
| Managerial Cost Accounting | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.3 | 10-2012 | 52837V |
| Managers Security Handbook | PHYSICAL SECURITY INFORMATION FOR MANAGERS | 10.4.1 | 10-2008 | 51731W |
| Managers Security Handbook | RESOURCE GUIDE FOR MANAGERS | 1.4.6 | 01-2003 | 31779Y |
| Manager's Self-Certification and the Independent Review Process | MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | 1.5.3 | 06-2012 | 30333M |
| Managers/TEFRA Resources | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.2 | 10-2013 | 36946D |
| Managing Electronic Records | RECORDS AND INFORMATION MANAGEMENT | 1.15.6 | 06-2010 | 31431B |
| Managing Organizational Change | SMALL BUSINESS/SELF-EMPLOYED | 1.53.1 | 08-2007 | 37013J |
| MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | Guidance for Taxpayer Advocate Service (TAS) | 1.5.8 | 10-2002 | 30338P |
| MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | Manager's Self-Certification and the Independent Review Process | 1.5.3 | 06-2012 | 30333M |
| MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) | 1.5.5 | 12-2010 | 30335I |
| MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | The IRS Balanced Performance Measurement System | 1.5.1 | 11-2011 | 30331Q |
| MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | Uses of Section 1204 Statistics | 1.5.2 | 05-2012 | 30332B |
| Mandatory Review | TECHNICAL SERVICES | 4.8.4 | 05-2012 | 31433X |
| Manual Assessments | ACCOUNTING AND DATA CONTROL | 3.17.244* | 09-2013 | 57188D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Manual Deposit for Field Office Payment Processing | DEPOSIT ACTIVITY | 3.8.47 | 09-2013 | 33951S |
| Manual Deposit Process | DEPOSIT ACTIVITY | 3.8.45* | 11-2012 | 29994V |
| Manual Proofs of Claim and Common Claim Issues | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.13* | 09-2013 | 39970H |
| Manual Refunds | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.19 | 07-2005 | 30343I |
| Manual Refunds | REFUND INQUIRIES | 21.4.4* | 09-2013 | 36818K |
| Master File Accounts Maintenance | SYSTEMS AND RESEARCH PROGRAMS | 21.2.4* | 09-2013 | 36809Z |
| Measured Employees Performance System (MEPS) for Managers | INTEGRATED MANAGEMENT SYSTEM | 3.43.405 | 06-2011 | 56046M |
| Media Transport and Control | CAMPUS DOCUMENT SERVICES | 3.13.62 | 10-2012 | 33780T |
| Medical Qualification Determination Requirements | MEDICAL QUALIFICATION DETERMINATIONS | 6.339.1 | 11-2009 | 53386V |
| MEDICAL QUALIFICATION DETERMINATIONS | Medical Qualification Determination Requirements | 6.339.1 | 11-2009 | 53386V |
| Methods of Computing Interest | INTEREST | 20.2.6* | 10-2011 | 32967S |
| Methods of Proof | INVESTIGATIVE PROCESS | 9.5.9 | 03-2012 | 36223X |
| Methods of Providing Protection | PHYSICAL SECURITY PROGRAM | 10.2.14 | 09-2009 | 51728Z |
| Minimum Firewall Administration Requirements | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.54* | 12-2012 | 51043H |
| Minimum Protection Standards (MPS) | PHYSICAL SECURITY PROGRAM | 10.2.15 | 09-2008 | 51729K |
| Mirror Modules for Requests for Relief from Joint and Several Liability | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.15 | 03-2013 | 39700H |
| Miscellaneous | INSURANCE INDUSTRY | 4.42.5 | 05-2002 | 27672K |
| Miscellaneous Accounting | ACCOUNTING AND DATA CONTROL | 3.17.243* | 09-2013 | 33916L |
| Miscellaneous Administrative Procedures | ADMINISTRATIVE AND RECORDKEEPING MATTERS | 9.12.1 | 07-2013 | 36416K |
| Miscellaneous Collection Procedures | FIELD COLLECTING PROCEDURES | 5.1.1 | 12-2012 | 27899D |
| Miscellaneous Examination Procedures | GENERAL EXAMINING PROCEDURES | 4.2.2 | 10-2003 | 34443X |
| Miscellaneous FIRPTA Related Issues | INTERNATIONAL | 21.8.5* | 08-2013 | 50502H |
| Miscellaneous Forms and Processing | SYSTEMS AND RESEARCH PROGRAMS | 21.2.5 | 09-2013 | 36810A |
| Miscellaneous Interest Provisions | INTEREST | 20.2.11* | 04-2013 | 32974H |
| Miscellaneous Penalties | PENALTIES WORKED IN APPEALS | 8.11.8 | 09-2012 | 59756T |
| Miscellaneous Penalties | PENALTY HANDBOOK | 20.1.10* | 02-2013 | 33062Q |
| Miscellaneous Provisions | BANKRUPTCY | 4.27.5 | 12-2010 | 27754P |
| Miscellaneous Responsibilities | TECHNICAL SERVICES | 4.8.8 | 07-2011 | 31428E |
| Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | ISRP SYSTEM | 3.24.26* | 10-2012 | 34837X |
| Miscellaneous Tax Returns | INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | 3.21.25* | 10-2012 | 34020U |
| Miscellaneous Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.25* | 10-2012 | 33525S |
| Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.26* | 10-2012 | 33527O |
| Mission | CRIMINAL INVESTIGATION MISSION AND STRATEGIES | 9.1.1 | 05-2008 | 36200Y |
| Mission Assurance & Security Services | ORGANIZATION AND STAFFING | 1.1.25 | 01-2007 | 49482Q |
| Mission of Distribution | DISTRIBUTION | 1.18.1 | 09-2006 | 38313W |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | Computing Center | 2.7.2* | 05-2013 | 73140N |
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | 2.7.9 | 11-2012 | 32002E |
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | Inter-center | 2.7.1* | 05-2013 | 73141Y |
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | Magnetic Media Management | 2.7.4* | 04-2013 | 73142J |
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | System Control Point (SCP) - Configuration Management | 2.7.5* | 01-2011 | 73143U |
| MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | Systems Scheduling | 2.7.6* | 01-2010 | 73144F |
| Money Laundering and Currency Crimes | INVESTIGATIVE PROCESS | 9.5.5 | 02-2008 | 36233T |
| Monitoring and Improving Internal Control | RESOURCE GUIDE FOR MANAGERS | 1.4.2 | 12-2012 | 33467X |
| Monitoring Internal Control Planned Corrective Actions | RESOURCE GUIDE FOR MANAGERS | 1.4.30 | 04-2013 | 62659D |
| Monitoring of IRC 7407 and 7408 Injunctions | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.7 | 07-2010 | 38120J |
| Monitoring the IRS e-file Program | ELECTRONIC FILING PROGRAM | 4.21.1* | 08-2011 | 28517U |
| Motor Vehicle Management | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.7 | 08-2013 | 35907U |
| Moving Cases through the EDS Inventory Control Subsystem | EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | 7.13.7 | 06-2013 | 36154V |
| Moving Cases Through the Inventory Control Subsystem | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.7 | 01-2003 | 27620I |
| Multiemployer Plan Examination Guidelines | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.14 | 05-2001 | 32023H |
| Multiemployer Plans | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.6 | 09-2012 | 57220S |
| MULTILINGUAL INITIATIVES | IRS Language Services | 22.31.1 | 11-2012 | 39864C |
| Multiple Employer Plans | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.7 | 07-2013 | 57221D |
| Multiple Parent Title Holding Companies | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.21 | 06-2001 | 35981A |
| Multiple Parent Title Holding Companies | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.28 | 05-2010 | 35937I |
| Mutual Agreement Procedures and Report Guidelines | INTERNATIONAL PROCEDURES | 4.60.2 | 01-2002 | 35007L |
| Narcotic Investigations | INVESTIGATIVE PROCESS | 9.5.7 | 08-2003 | 36221B |
| National Distribution Center | DISTRIBUTION | 1.18.5 | 04-2011 | 48240Y |
| NATIONAL RESEARCH PROGRAM (NRP) | Area Office - Examination of Individual Returns | 4.22.6 | 01-2013 | 48403X |
| NATIONAL RESEARCH PROGRAM (NRP) | Area Office - Examination of S Corporation Returns | 4.22.7 | 02-2007 | 48405T |
| NATIONAL RESEARCH PROGRAM (NRP) | Campus Compliance Operations Site | 4.22.5 | 10-2010 | 33011Z |
| NATIONAL RESEARCH PROGRAM (NRP) | Classification of NRP Returns | 4.22.3 | 12-2011 | 33008C |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| NATIONAL RESEARCH PROGRAM (NRP) | Code and Edit, Transcription | 3.34.3 | 03-2010 | 40274C |
| NATIONAL RESEARCH PROGRAM (NRP) | Corporate Tax Returns Document Analysis and Data Entry | 3.34.4 | 12-2006 | 48398P |
| NATIONAL RESEARCH PROGRAM (NRP) | Employment Tax Study - NRP Examination Guidelines | 4.22.10 | 10-2012 | 47344H |
| NATIONAL RESEARCH PROGRAM (NRP) | Examination of NRP Cases - Area Office | 4.22.4* | 01-2013 | 33009N |
| NATIONAL RESEARCH PROGRAM (NRP) | Fuel Excise Tax Study - NRP Examination Guidelines | 4.22.13 | 10-2012 | 59601J |
| NATIONAL RESEARCH PROGRAM (NRP) | International Form 1040 NRP Study | 4.22.9 | 11-2011 | 51330H |
| NATIONAL RESEARCH PROGRAM (NRP) | LB&I Examination of NRP C Corporation Returns. | 4.22.12 | 07-2012 | 59724J |
| NATIONAL RESEARCH PROGRAM (NRP) | NRP Case Building | 4.22.2 | 10-2008 | 33007R |
| NATIONAL RESEARCH PROGRAM (NRP) | NRP EITC Component of the Individual Reporting Compliance Study | 4.22.8 | 11-2011 | 50358Z |
| NATIONAL RESEARCH PROGRAM (NRP) | NRP Overview | 4.22.1 | 10-2008 | 33006G |
| NATIONAL RESEARCH PROGRAM (NRP) | SB/SE Examination of NRP C Corporation Returns | 4.22.11 | 05-2012 | 59122H |
| NATIONAL SECURITY INFORMATION | National Security Information (NSI) | 10.9.1 | 08-2012 | 51732H |
| National Security Information (NSI) | NATIONAL SECURITY INFORMATION | 10.9.1 | 08-2012 | 51732H |
| National Taxpayer Advocate | ORGANIZATION AND STAFFING | 1.1.8 | 06-2005 | 30382H |
| NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM | NTA Toll-Free Procedures | 13.3.1 | 03-2012 | 30667V |
| Navigating the Tax Exempt Determination System (TEDS) | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.6 | 06-2013 | 55002A |
| Navigation/Querying | TAS TAMIS GUIDE | 13.4.4 | 05-2009 | 35622G |
| Net Operating Loss Cases | EXAMINING OFFICERS GUIDE (EOG) | 4.11.11 | 05-2005 | 36099H |
| Net Rate Netting Procedures for LB&I Cases | EXAMINATION OF RETURNS | 4.10.26 | 08-2012 | 48619J |
| Netting of Overpayment and Underpayment Interest | INTEREST | 20.2.14 | 06-2011 | 32978Z |
| News Coverage of Tax Prosecutions | COMMUNICATIONS | 11.1.2 | 08-2008 | 33001D |
| No-Merge Cases | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.10 | 08-2013 | 36850K |
| Nonbank Trustee Investigation Procedures | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.18 | 04-2011 | 35924F |
| Non-Bankruptcy Insolvencies | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.20 | 10-2010 | 51069N |
| Non-Examined Closings/Deleting AIMS Records | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.21 | 07-2012 | 30345E |
| Non-Exempt Charitable and Split Interest Trust | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.5 | 04-2003 | 33242A |
| NONFILED RETURNS | Nonfiled Returns | 4.12.1 | 10-2010 | 27548J |
| Nonfiled Returns | NONFILED RETURNS | 4.12.1 | 10-2010 | 27548J |
| Non-Filer Program | LIABILITY DETERMINATION | 4.19.17* | 07-2012 | 48156H |
| Non-Master File (NMF) Adjustments | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.12* | 09-2013 | 36852G |
| Non-Master File (NMF) Processing | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.22 | 11-2009 | 30346P |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Non-Return Unit Examinations | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.17 | 06-2012 | 57900H |
| NonTEFRA Examinations - Field Office Procedures | PASS-THROUGH ENTITY HANDBOOK | 4.31.5* | 06-2013 | 35421T |
| Non-TEFRA Examinations-CTF Procedures | PASS-THROUGH ENTITY HANDBOOK | 4.31.6* | 06-2013 | 35422E |
| Non-TEFRA Procedures | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.9 | 10-2012 | 38688A |
| Notice of Determination of Worker Classification | TECHNICAL SERVICES | 4.8.10 | 07-2012 | 50714B |
| NOTICE OF LEVY | Automated Levy Programs | 5.11.7* | 08-2012 | 30480M |
| NOTICE OF LEVY | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions | 5.11.1 | 02-2012 | 35743K |
| NOTICE OF LEVY | Bank Levies | 5.11.4 | 09-2010 | 35747C |
| NOTICE OF LEVY | Jeopardy Levy without a Jeopardy Assessment | 5.11.3 | 04-2013 | 35746R |
| NOTICE OF LEVY | Levy on Wages, Salary, and Other Income | 5.11.5 | 09-2010 | 35748N |
| NOTICE OF LEVY | Notice of Levy in Special Cases | 5.11.6 | 12-2011 | 35749Y |
| NOTICE OF LEVY | Serving Levies, Releasing Levies and Returning Property | 5.11.2 | 08-2010 | 35744V |
| Notice of Levy in Special Cases | NOTICE OF LEVY | 5.11.6 | 12-2011 | 35749Y |
| Notice of Lien Determinations | FEDERAL TAX LIENS | 5.12.2 | 10-2013 | 35751K |
| Notice of Lien Refiling | FEDERAL TAX LIENS | 5.12.8 | 10-2013 | 58947A |
| Notice of Lien Withdrawal | FEDERAL TAX LIENS | 5.12.9 | 10-2013 | 58949W |
| NOTICE REVIEW | Business Master File (BMF) Notice Review | 3.14.2* | 10-2012 | 32201V |
| NOTICE REVIEW | IMF Notice Review | 3.14.1* | 10-2012 | 31974X |
| Notices of Deficiency | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.4 | 09-2013 | 31912Z |
| NRP Case Building | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.2 | 10-2008 | 33007R |
| NRP EITC Component of the Individual Reporting Compliance Study | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.8 | 11-2011 | 50358Z |
| NRP Overview | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.1 | 10-2008 | 33006G |
| NTA Toll-Free Procedures | NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM | 13.3.1 | 03-2012 | 30667V |
| Obtaining Products and Services from Employee Plans Customer Education and Outreach | EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH | 22.43.1 | 10-2012 | 37895H |
| Occupant Emergency Plan | PHYSICAL SECURITY PROGRAM | 10.2.9 | 09-2009 | 51721A |
| Occupational Safety and Health Program | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.5 | 05-2012 | 31452E |
| OCR SCANNING OPERATIONS | Form 941 | 3.41.276 | 10-2012 | 39954H |
| OCR SCANNING OPERATIONS | Forms 940 SCRIPS Processing | 3.41.277 | 10-2012 | 48185K |
| OCR SCANNING OPERATIONS | General Instructions for Processing via SCRIPS | 3.41.274 | 10-2012 | 34916V |
| OCR SCANNING OPERATIONS | Information Returns Processing on SCRIPS | 3.41.269 | 10-2012 | 34927C |
| OCR SCANNING OPERATIONS | Scanner Operations on SCRIPS | 3.41.275 | 11-2012 | 34929Y |
| OFFER IN COMPROMISE | Acceptance Processing | 5.8.8 | 08-2013 | 27848M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| OFFER IN COMPROMISE | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers | 8.23.4 | 08-2012 | 50805R |
| OFFER IN COMPROMISE | Actions on Post-Accepted Offers | 5.8.9 | 04-2011 | 27849X |
| OFFER IN COMPROMISE | Centralized Offer in Compromise Initial Processing and Processability | 5.8.2 | 05-2013 | 27841N |
| OFFER IN COMPROMISE | Centralized Offer in Compromise Transfers, Perfection, and Case Building | 5.8.3 | 05-2013 | 27842Y |
| OFFER IN COMPROMISE | Collateral Agreements | 5.8.6 | 10-2010 | 27846Q |
| OFFER IN COMPROMISE | Effective Tax Administration | 5.8.11 | 09-2008 | 28904V |
| OFFER IN COMPROMISE | Evaluation of Offers in Compromise | 8.23.3 | 08-2012 | 50804G |
| OFFER IN COMPROMISE | Financial Analysis | 5.8.5 | 09-2013 | 27844U |
| OFFER IN COMPROMISE | Independent Administrative Review | 5.8.12 | 06-2011 | 33096W |
| OFFER IN COMPROMISE | Investigation | 5.8.4 | 05-2013 | 27843J |
| OFFER IN COMPROMISE | Offer in Compromise Overview | 8.23.1 | 08-2012 | 50802K |
| OFFER IN COMPROMISE | OIC Processing and Closing Procedures | 8.23.6 | 09-2012 | 50807N |
| OFFER IN COMPROMISE | Overview | 5.8.1 | 06-2013 | 27839B |
| OFFER IN COMPROMISE | Receipt and Control of Non-Collection Due Process (CDP) offers | 8.23.2 | 08-2012 | 50803V |
| OFFER IN COMPROMISE | Return, Terminate, Withdraw and Reject Processing | 5.8.7 | 08-2013 | 27847B |
| OFFER IN COMPROMISE | Special Case Processing | 5.8.10 | 09-2011 | 27853F |
| Offer in Compromise Manager's Resource Guide - Field Program | RESOURCE GUIDE FOR MANAGERS | 1.4.52 | 02-2009 | 39453R |
| Offer in Compromise Managers(COIC) Program | RESOURCE GUIDE FOR MANAGERS | 1.4.54 | 03-2013 | 40087D |
| Offer in Compromise Mediation Procedures | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.9 | 09-2012 | 59866Q |
| Offer in Compromise Overview | OFFER IN COMPROMISE | 8.23.1 | 08-2012 | 50802K |
| Offer in Compromise/Embedded Quality Attribute Definitions | COLLECTION QUALITY MEASUREMENT | 5.13.4 | 08-2009 | 29930B |
| Offers in Compromise Received in Exam | EXAM OFFER-IN-COMPROMISE | 4.18.1 | 01-2011 | 28827T |
| OFFICE OF GOVERNMENTAL LIAISON | Data Exchange Program | 11.4.2 | 07-2009 | 33482M |
| OFFICE OF GOVERNMENTAL LIAISON | Governmental Liasion Operations | 11.4.1 | 06-2013 | 33481B |
| Office of Professional Responsibility | ORGANIZATION AND STAFFING | 1.1.20 | 07-2012 | 50178P |
| OFFICE OF TAXPAYER BURDEN REDUCTION | Burden Reduction Activities | 22.24.1 | 06-2012 | 37489Z |
| Office of the Commissioner | ORGANIZATION AND STAFFING | 1.1.5 | 10-2008 | 30378Z |
| OFFICE OF THE COMMISSIONER INTERNAL REVENUE | Standards for Using Email | 1.10.3 | 08-2012 | 34421J |
| Office/Correspondence Examination Program (OCEP) | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.11 | 07-2013 | 35915U |
| Office/Correspondence Examination Program (OCEP) | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.27 | 06-2010 | 33236W |
| Official IRS City-to-City Travel Guide | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.11 | 09-2011 | 55730Z |
| Official IRS Travel Guide | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.1 | 02-2012 | 39947S |
| Offshore Information Gathering Techniques | INTERNATIONAL AND INSULAR ISSUES | 5.21.2 | 02-2009 | 20354T |
| OFP CODES | OFP Codes Overview | 25.8.1 | 03-2013 | 36880Y |
| OFP Codes Overview | OFP CODES | 25.8.1 | 03-2013 | 36880Y |
| OIC Processing and Closing Procedures | OFFER IN COMPROMISE | 8.23.6 | 09-2012 | 50807N |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Oil and Gas Handbook | OIL AND GAS INDUSTRY | 4.41.1 | 01-2011 | 35071V |
| OIL AND GAS INDUSTRY | Oil and Gas Handbook | 4.41.1 | 01-2011 | 35071V |
| On Site Examination Guidelines | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.11 | 08-2010 | 33213X |
| Open Litigation Control, Monitoring, Closing action | LITIGATION AND JUDGMENTS | 25.3.6 | 09-2013 | 52749M |
| Opening a Bankruptcy Case | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.5* | 01-2011 | 39961W |
| Openings | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.23 | 08-2013 | 30347A |
| Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office | CFO INTERNAL POLICY AND PROCEDURES | 1.31.7 | 07-2011 | 35660U |
| Operational Guidelines Overview | ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | 21.1.3 | 08-2013 | 36802A |
| Organization and Responsibilities | TECHNICAL SERVICES | 4.8.1 | 07-2012 | 31455L |
| ORGANIZATION AND STAFFING | Agency Wide Shared Services | 1.1.17 | 07-2010 | 49279R |
| ORGANIZATION AND STAFFING | Appeals | 1.1.7 | 10-2012 | 30381W |
| ORGANIZATION AND STAFFING | Chief Counsel | 1.1.6 | 02-2012 | 30379K |
| ORGANIZATION AND STAFFING | Chief Financial Officer | 1.1.21 | 12-2010 | 37682C |
| ORGANIZATION AND STAFFING | Chief, Communications and Liaison | 1.1.11 | 05-2009 | 30385O |
| ORGANIZATION AND STAFFING | Criminal Investigation | 1.1.19 | 09-2008 | 40229Z |
| ORGANIZATION AND STAFFING | Equal Employment Opportunity and Diversity | 1.1.10 | 06-2005 | 30384D |
| ORGANIZATION AND STAFFING | Human Capital Office | 1.1.22 | 04-2009 | 49171G |
| ORGANIZATION AND STAFFING | IRS Mission and Basic Organization | 1.1.1 | 03-2006 | 30376D |
| ORGANIZATION AND STAFFING | IRS Organizational History | 1.1.2 | 02-1999 | 30377O |
| ORGANIZATION AND STAFFING | Large and Mid-Size Business Division | 1.1.24 | 11-2006 | 14055T |
| ORGANIZATION AND STAFFING | Mission Assurance & Security Services | 1.1.25 | 01-2007 | 49482Q |
| ORGANIZATION AND STAFFING | National Taxpayer Advocate | 1.1.8 | 06-2005 | 30382H |
| ORGANIZATION AND STAFFING | Office of Professional Responsibility | 1.1.20 | 07-2012 | 50178P |
| ORGANIZATION AND STAFFING | Office of the Commissioner | 1.1.5 | 10-2008 | 30378Z |
| ORGANIZATION AND STAFFING | Organizational Planning | 1.1.4 | 08-2013 | 30364L |
| ORGANIZATION AND STAFFING | Research, Analysis and Statistics Division | 1.1.18 | 05-2012 | 37583M |
| ORGANIZATION AND STAFFING | Small Business / Self Employed Division | 1.1.16 | 03-2007 | 35584D |
| ORGANIZATION AND STAFFING | Tax Exempt and Government Entities Division | 1.1.23 | 02-2007 | 49695V |
| ORGANIZATION AND STAFFING | Technology Officer | 1.1.12 | 07-2012 | 30386Z |
| ORGANIZATION AND STAFFING | Wage and Investment | 1.1.13 | 10-2013 | 30387K |
| ORGANIZATION AND STAFFING | Whistleblower Office | 1.1.26 | 06-2010 | 54082K |
| Organizational Changes | WAGE AND INVESTMENT | 1.55.2 | 09-2009 | 37989E |
| Organizational Planning | ORGANIZATION AND STAFFING | 1.1.4 | 08-2013 | 30364L |
| Organizations Covered by a Group Ruling | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.24 | 02-2013 | 27552R |
| Organizations Exempt Under IRC 501 (c)(12) | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.12 | 08-2006 | 36071F |
| Organized Crime & Strike Force | INVESTIGATIVE PROCESS | 9.5.6 | 07-2002 | 36220Q |
| Other Disclosures to State and Local Governments | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.33 | 07-2008 | 30456M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Other Information Available to the Public | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.11 | 06-2009 | 30434Y |
| Other Investigations | INVESTIGATIVE PROCESS | 9.5.11 | 11-2011 | 36463J |
| Other Programs and Other Source Workload | PLANNING AND SPECIAL PROGRAMS | 4.1.4 | 09-2013 | 27606E |
| OTHER THAN FULL-TIME CAREER EMPLOYMENT | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) | 6.340.1 | 11-2009 | 53387G |
| Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) | OTHER THAN FULL-TIME CAREER EMPLOYMENT | 6.340.1 | 11-2009 | 53387G |
| Outline of System | EXAMINATION TECHNICAL TIME REPORTING SYSTEM | 4.9.1 | 04-2004 | 27665V |
| Outreach | FEDERAL, STATE AND LOCAL GOVERNMENTS | 22.40.1 | 11-2007 | 38104J |
| Overpayment Interest | INTEREST | 20.2.4* | 09-2010 | 32965W |
| Overseas Posts | LMSB GENERAL PROCEDURES | 4.30.3 | 10-2010 | 32504F |
| Overview | CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | 5.24.1 | 07-2009 | 51865D |
| Overview | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.1 | 01-2010 | 30415R |
| Overview | EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | 7.29.1 | 02-2008 | 51150X |
| Overview | INTERNATIONAL AND INSULAR ISSUES | 5.21.1 | 02-2009 | 20268G |
| Overview | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.1 | 07-2011 | 38191S |
| Overview | OFFER IN COMPROMISE | 5.8.1 | 06-2013 | 27839B |
| Overview - Economist Program | ECONOMIST PROGRAM | 4.49.1 | 11-2006 | 35060O |
| Overview and Basic Examiner Responsibilities | EXAMINATION OF RETURNS | 4.10.1 | 07-2001 | 27634W |
| Overview of Bankruptcy | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.1 | 09-2010 | 39955S |
| Overview of Compliance Initiative Projects | COMPLIANCE INITIATIVE PROJECTS | 4.17.1 | 02-2010 | 34366V |
| Overview of Employee Plans Technical Guidelines | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.1 | 07-2013 | 35962T |
| Overview of Engineering Program | ENGINEERING PROGRAM | 4.48.1 | 05-2006 | 28459Z |
| Overview of Excise Fuel Compliance Program | EXCISE TAX | 4.24.13 | 08-2013 | 38334Z |
| Overview of Form 5500 Examination Procedures | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.1 | 08-2012 | 35855D |
| Overview of Guidelines | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.1 | 05-2006 | 27726X |
| Overview of ID Media | PHYSICAL SECURITY PROGRAM | 10.2.4 | 09-2008 | 51715W |
| Overview of IDRS | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.2 | 07-2013 | 33831Z |
| Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure | PUBLISHING | 1.17.1 | 12-2012 | 31851X |
| Overview of the PCS | PARTNERSHIP CONTROL SYSTEM (PCS) | 4.29.1 | 09-2008 | 36921I |
| Overview/Definitions | FRAUD HANDBOOK | 25.1.1 | 12-2011 | 27681V |
| Paper Check Conversion (PCC) System | ACCOUNTING AND DATA CONTROL | 3.17.278 | 10-2013 | 48070K |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | INSTALLMENT AGREEMENTS | 5.14.2* | 03-2011 | 28504R |
| Partner Cases | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.6 | 10-2013 | 36952H |
| PARTNERSHIP AND S CORPORATIONS | Audit Techniques for Business Returns | 4.35.2 | 05-2006 | 27743I |
| PARTNERSHIP AND S CORPORATIONS | Tax Audit Guidelines | 4.35.1 | 05-2006 | 27742X |
| PARTNERSHIP CONTROL SYSTEM | Partnership Control System Chapter Overview | 2.2.1* | 01-2011 | 28245J |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code MSCHG | 2.2.8 | 01-2011 | 28581E |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSCHG | 2.2.3 | 01-2011 | 28575A |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSCLS | 2.2.7 | 01-2011 | 28580T |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSDEL | 2.2.5 | 01-2011 | 28578H |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSINQ | 2.2.4 | 01-2011 | 28577W |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSLOD | 2.2.2 | 01-2011 | 28574P |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSNOT | 2.2.6 | 01-2011 | 28579S |
| PARTNERSHIP CONTROL SYSTEM | PCS Command Code TSUMY | 2.2.9 | 01-2011 | 28582P |
| PARTNERSHIP CONTROL SYSTEM (PCS) | Maintaining the PCS Database | 4.29.2 | 09-2008 | 36922T |
| PARTNERSHIP CONTROL SYSTEM (PCS) | Overview of the PCS | 4.29.1 | 09-2008 | 36921I |
| PARTNERSHIP CONTROL SYSTEM (PCS) | PCS Database Elements | 4.29.3 | 09-2008 | 36923E |
| PARTNERSHIP CONTROL SYSTEM (PCS) | PCS Reports | 4.29.4 | 09-2008 | 36924P |
| PARTNERSHIP CONTROL SYSTEM (PCS) | PCS TEFRA/NonTEFRA Notices and Cover Letters | 4.29.5 | 09-2008 | 36925A |
| Partnership Control System Chapter Overview | PARTNERSHIP CONTROL SYSTEM | 2.2.1* | 01-2011 | 28245J |
| Partnership Return of Income | ISRP SYSTEM | 3.24.15 | 10-2012 | 34352H |
| PASS-THROUGH ENTITY HANDBOOK | Administrative Adjustment Request (AAR) | 4.31.4* | 02-2010 | 35419H |
| PASS-THROUGH ENTITY HANDBOOK | Introduction | 4.31.1 | 06-2013 | 36873J |
| PASS-THROUGH ENTITY HANDBOOK | NonTEFRA Examinations - Field Office Procedures | 4.31.5* | 06-2013 | 35421T |
| PASS-THROUGH ENTITY HANDBOOK | Non-TEFRA Examinations-CTF Procedures | 4.31.6* | 06-2013 | 35422E |
| PASS-THROUGH ENTITY HANDBOOK | TEFRA Bankruptcy | 4.31.7 | 10-2010 | 50160J |
| PASS-THROUGH ENTITY HANDBOOK | TEFRA Examinations - CTF Procedures | 4.31.3* | 06-2013 | 36879X |
| PASS-THROUGH ENTITY HANDBOOK | TEFRA Examinations - Field Office Procedures | 4.31.2* | 06-2013 | 36874U |
| PAY ADMINISTRATION | Pay Administration | 6.550.1 | 12-2009 | 53304F |
| Pay Administration | PAY ADMINISTRATION | 6.550.1 | 12-2009 | 53304F |
| Pay Administration | PAY AND ALLOWANCES | 6.500.1 | 09-2013 | 36957K |
| PAY AND ALLOWANCES | Pay Administration | 6.500.1 | 09-2013 | 36957K |
| PAY UNDER THE GENERAL SCHEDULE | IRS Pay Under the General Schedule | 6.531.1 | 03-2010 | 54090K |
| Payment Application and Refund Claims | TRUST FUND COMPLIANCE | 5.7.7 | 08-2013 | 35502N |
| Payment Tracers | ACCOUNT RESOLUTION | 21.5.7* | 09-2013 | 36827V |
| Payments | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.5 | 09-2008 | 39706V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Payments and Remittances | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.24 | 10-2007 | 30348L |
| Payments in Bankruptcy | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.15 | 04-2011 | 39972D |
| Payments Made in Foreign Currency | INTERNATIONAL AND INSULAR ISSUES | 5.21.4 | 02-2009 | 20356P |
| Payroll Deduction Agreements and Direct Debit Installment Agreements | INSTALLMENT AGREEMENTS | 5.14.10 | 03-2011 | 33077P |
| PCS Command Code MSCHG | PARTNERSHIP CONTROL SYSTEM | 2.2.8 | 01-2011 | 28581E |
| PCS Command Code TSCHG | PARTNERSHIP CONTROL SYSTEM | 2.2.3 | 01-2011 | 28575A |
| PCS Command Code TSCLS | PARTNERSHIP CONTROL SYSTEM | 2.2.7 | 01-2011 | 28580T |
| PCS Command Code TSDEL | PARTNERSHIP CONTROL SYSTEM | 2.2.5 | 01-2011 | 28578H |
| PCS Command Code TSINQ | PARTNERSHIP CONTROL SYSTEM | 2.2.4 | 01-2011 | 28577W |
| PCS Command Code TSLOD | PARTNERSHIP CONTROL SYSTEM | 2.2.2 | 01-2011 | 28574P |
| PCS Command Code TSNOT | PARTNERSHIP CONTROL SYSTEM | 2.2.6 | 01-2011 | 28579S |
| PCS Command Code TSUMY | PARTNERSHIP CONTROL SYSTEM | 2.2.9 | 01-2011 | 28582P |
| PCS Database Elements | PARTNERSHIP CONTROL SYSTEM (PCS) | 4.29.3 | 09-2008 | 36923E |
| PCS Reports | PARTNERSHIP CONTROL SYSTEM (PCS) | 4.29.4 | 09-2008 | 36924P |
| PCS TEFRA/NonTEFRA Notices and Cover Letters | PARTNERSHIP CONTROL SYSTEM (PCS) | 4.29.5 | 09-2008 | 36925A |
| Penalties | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.4 | 02-2008 | 33032C |
| Penalties Applicable to Incorrect Appraisals | PENALTY HANDBOOK | 20.1.12 | 08-2010 | 52679Z |
| PENALTIES WORKED IN APPEALS | Abusive Transaction Penalties | 8.11.7 | 09-2012 | 55129S |
| PENALTIES WORKED IN APPEALS | Coordinated Issue Penalties | 8.11.4 | 09-2012 | 55125A |
| PENALTIES WORKED IN APPEALS | International Penalties | 8.11.5 | 08-2012 | 55127W |
| PENALTIES WORKED IN APPEALS | Miscellaneous Penalties | 8.11.8 | 09-2012 | 59756T |
| PENALTIES WORKED IN APPEALS | Penalties Worked in Appeals- FBAR Penalties | 8.11.6 | 08-2012 | 55128H |
| PENALTIES WORKED IN APPEALS | Return Preparer Penalty Cases | 8.11.3 | 09-2013 | 50868A |
| PENALTIES WORKED IN APPEALS | Return Related Penalties in Appeals | 8.11.1 | 09-2012 | 36059X |
| Penalties Worked in Appeals- FBAR Penalties | PENALTIES WORKED IN APPEALS | 8.11.6 | 08-2012 | 55128H |
| Penalties/Additions to Tax in Computations | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.7 | 09-2013 | 50801Z |
| Penalty Considerations | EXAMINATION OF RETURNS | 4.10.6 | 07-2001 | 27641L |
| PENALTY HANDBOOK | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties | 20.1.8* | 08-2011 | 33063B |
| PENALTY HANDBOOK | Estimated Tax Penalties | 20.1.3* | 03-2010 | 33071B |
| PENALTY HANDBOOK | Excise Tax and Estate and Gift Tax Penalties | 20.1.11* | 05-2010 | 50742T |
| PENALTY HANDBOOK | Failure to Deposit Penalty | 20.1.4* | 01-2012 | 36750J |
| PENALTY HANDBOOK | Failure to File/Failure to Pay Penalties | 20.1.2* | 07-2013 | 33068E |
| PENALTY HANDBOOK | Information Return Penalties | 20.1.7* | 07-2011 | 33064M |
| PENALTY HANDBOOK | International Penalties | 20.1.9 | 03-2013 | 33061F |
| PENALTY HANDBOOK | Introduction and Penalty Relief | 20.1.1* | 11-2011 | 33067T |
| PENALTY HANDBOOK | Miscellaneous Penalties | 20.1.10* | 02-2013 | 33062Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| PENALTY HANDBOOK | Penalties Applicable to Incorrect Appraisals | 20.1.12 | 08-2010 | 52679Z |
| PENALTY HANDBOOK | Preparer, Promoter, Material Advisor Penalties | 20.1.6 | 09-2013 | 33072M |
| PENALTY HANDBOOK | Return Related Penalties | 20.1.5 | 01-2012 | 33073X |
| Performance and Reduction in Force | PERFORMANCE MANAGEMENT | 6.430.4 | 05-2011 | 37674C |
| Performance Appraisals for Temporary Assignments | PERFORMANCE MANAGEMENT | 6.430.5 | 06-2009 | 37675N |
| PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | Reduction in Grade, Band and Removal Based on Unacceptable Performance | 6.432.1 | 01-2009 | 33014G |
| PERFORMANCE MANAGEMENT | Introduction to Performance Management | 6.430.1 | 06-2011 | 37671V |
| PERFORMANCE MANAGEMENT | Performance and Reduction in Force | 6.430.4 | 05-2011 | 37674C |
| PERFORMANCE MANAGEMENT | Performance Appraisals for Temporary Assignments | 6.430.5 | 06-2009 | 37675N |
| PERFORMANCE MANAGEMENT | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) | 6.430.2 | 10-2011 | 37672G |
| PERFORMANCE MANAGEMENT | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts | 6.430.3 | 10-2011 | 37673R |
| Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) | PERFORMANCE MANAGEMENT | 6.430.2 | 10-2011 | 37672G |
| Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts | PERFORMANCE MANAGEMENT | 6.430.3 | 10-2011 | 37673R |
| Personal Property Management | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.4 | 05-2012 | 38310P |
| Personnel Matters | FISCAL AND PERSONNEL MATTERS | 9.11.4 | 11-2012 | 36460C |
| Personnel Records | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.20 | 09-2013 | 30443J |
| PERSONNEL SECURITY | Contractor Investigations | 10.23.2 | 11-2011 | 51142X |
| PERSONNEL SECURITY | Personnel Security | 10.23.1 | 05-2010 | 51141M |
| Personnel Security | PERSONNEL SECURITY | 10.23.1 | 05-2010 | 51141M |
| PERSONNEL SECURITY | Personnel Security/Suitability Program | 10.23.3 | 11-2011 | 51144T |
| Personnel Security/Suitability Program | PERSONNEL SECURITY | 10.23.3 | 11-2011 | 51144T |
| Personnel Staffing Accountability | AGENCY ACCOUNTABILITY SYSTEMS | 6.10.1 | 09-2009 | 53707Q |
| Petroleum Industry Program | TECHNICAL ADVISOR PROGRAM | 4.40.4 | 05-2006 | 27633L |
| Physical Fitness Program | SKILLS AND TRAINING | 9.2.2 | 04-2011 | 36226E |
| Physical Security | PHYSICAL SECURITY PROGRAM | 10.2.1 | 04-2012 | 51711E |
| Physical Security Compliance Reviews | PHYSICAL SECURITY PROGRAM | 10.2.2 | 05-2013 | 51712P |
| PHYSICAL SECURITY INFORMATION FOR MANAGERS | Managers Security Handbook | 10.4.1 | 10-2008 | 51731W |
| PHYSICAL SECURITY PROGRAM | Basic Security Concepts | 10.2.11 | 09-2009 | 51724H |
| PHYSICAL SECURITY PROGRAM | Emergency Planning and Incident Reporting | 10.2.8 | 09-2008 | 51720P |
| PHYSICAL SECURITY PROGRAM | Enforcement Shields | 10.2.7 | 09-2008 | 51718D |
| PHYSICAL SECURITY PROGRAM | Identification Cards | 10.2.5 | 09-2008 | 51716H |
| PHYSICAL SECURITY PROGRAM | Information Protection | 10.2.13 | 08-2012 | 51726D |
| PHYSICAL SECURITY PROGRAM | Methods of Providing Protection | 10.2.14 | 09-2009 | 51728Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| PHYSICAL SECURITY PROGRAM | Minimum Protection Standards (MPS) | 10.2.15 | 09-2008 | 51729K |
| PHYSICAL SECURITY PROGRAM | Occupant Emergency Plan | 10.2.9 | 09-2009 | 51721A |
| PHYSICAL SECURITY PROGRAM | Overview of ID Media | 10.2.4 | 09-2008 | 51715W |
| PHYSICAL SECURITY PROGRAM | Physical Security | 10.2.1 | 04-2012 | 51711E |
| PHYSICAL SECURITY PROGRAM | Physical Security Compliance Reviews | 10.2.2 | 05-2013 | 51712P |
| PHYSICAL SECURITY PROGRAM | Pocket Commissions | 10.2.6 | 09-2013 | 51717S |
| PHYSICAL SECURITY PROGRAM | Safeguard Reviews | 10.2.3 | 09-2008 | 51713A |
| PHYSICAL SECURITY PROGRAM | Security Guard and Explosive Detector Dog Services and Programs | 10.2.12 | 11-2011 | 51725S |
| PINEX and Related Command Codes | INTEREST | 20.2.3 | 02-2012 | 32963A |
| PKI Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.52 | 07-2013 | 51042W |
| Plan Terminations | EMPLOYEE PLANS GUIDELINES | 7.12.1 | 07-2013 | 27562N |
| Planning & Special Programs Procedures | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.7 | 01-2012 | 28051L |
| Planning and Control Data | ISRP SYSTEM | 3.24.183 | 12-2012 | 34712B |
| PLANNING AND SPECIAL PROGRAMS | Assignment of Selected Returns | 4.1.7 | 10-2006 | 27611X |
| PLANNING AND SPECIAL PROGRAMS | Classification and Case Building | 4.1.5 | 08-2012 | 27608A |
| PLANNING AND SPECIAL PROGRAMS | Determining Return Need | 4.1.2 | 05-2013 | 27603X |
| PLANNING AND SPECIAL PROGRAMS | Determining Return Needs for LMSB | 4.1.23 | 07-2007 | 49269V |
| PLANNING AND SPECIAL PROGRAMS | Hqtrs & Industry Offices Responsible for LMSB PSP | 4.1.20 | 07-2007 | 49265D |
| PLANNING AND SPECIAL PROGRAMS | International Features | 4.1.9 | 10-2006 | 27613T |
| PLANNING AND SPECIAL PROGRAMS | LMSB Inventory Ordering and Return Delivery Systems | 4.1.25 | 07-2007 | 49272S |
| PLANNING AND SPECIAL PROGRAMS | LMSB Planning and Monitoring | 4.1.21 | 08-2007 | 49267Z |
| PLANNING AND SPECIAL PROGRAMS | LMSB Sources of Returns, Ordering and Classification | 4.1.24* | 03-2010 | 49270W |
| PLANNING AND SPECIAL PROGRAMS | LMSB Workload Study | 4.1.22* | 03-2010 | 49268K |
| PLANNING AND SPECIAL PROGRAMS | Other Programs and Other Source Workload | 4.1.4 | 09-2013 | 27606E |
| PLANNING AND SPECIAL PROGRAMS | Planning, Monitoring, and Coordination | 4.1.1 | 03-2013 | 27602M |
| PLANNING AND SPECIAL PROGRAMS | Return Preparer Program Coordinator | 4.1.10* | 01-2011 | 39167C |
| PLANNING AND SPECIAL PROGRAMS | Sources of Returns-Priority Programs-DIF and Ordering | 4.1.3 | 08-2012 | 27604I |
| PLANNING AND SPECIAL PROGRAMS | Special Examination Features and Programs | 4.1.8 | 10-2006 | 27612I |
| PLANNING AND SPECIAL PROGRAMS | Storage of Selected Returns | 4.1.6 | 10-2006 | 27609L |
| Planning and Special Programs (PSP) | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.4 | 10-2003 | 30418Y |
| Planning The Examination | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.3 | 09-2013 | 38194Z |
| Planning, Classifying, and Selecting Returns and Processing Claims | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.4 | 07-2012 | 33208E |
| Planning, Monitoring, and Coordination | PLANNING AND SPECIAL PROGRAMS | 4.1.1 | 03-2013 | 27602M |
| Plea Agreements and Sentencing Process | TRIAL AND COURT RELATED ACTIVITIES | 9.6.2 | 08-2008 | 36464U |
| Pocket Commissions | PHYSICAL SECURITY PROGRAM | 10.2.6 | 09-2013 | 51717S |
| Policies of the Internal Revenue Service | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.1 | 09-2007 | 29301S |
| Policies, Authorities, Categories, and Approvals | EMPLOYEE PERFORMANCE AND UTILIZATION | 6.451.1 | 10-2011 | 30095H |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Policies, Requirements, Responsibilities and Strategies | STRATEGIC HUMAN CAPITAL MANAGEMENT | 6.250.1 | 06-2002 | 34093Z |
| Policies, Responsibilities, Authorities, and Guidance | DISCIPLINE AND DISCIPLINARY ACTIONS | 6.751.1 | 11-2008 | 33018Y |
| Policies, Responsibilities, Requirements, and Procedures | VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | 6.715.1 | 07-2002 | 33016C |
| Policy and Guidance | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.1* | 05-2012 | 49446Y |
| Policy Statements | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.3 | 02-2008 | 29300H |
| Policy Statements for Chief Counsel Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.23 | 08-2007 | 48040W |
| Policy Statements for Collecting Process Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.14 | 10-2012 | 48029Z |
| Policy Statements for Communications, Liaison and Disclosure Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.19 | 10-2012 | 48035D |
| Policy Statements for Criminal Investigation Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.18 | 10-2012 | 48034S |
| Policy Statements for Customer Account Services Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.21 | 10-2012 | 48038K |
| Policy Statements for Human Resource Management Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.15 | 10-2012 | 48030A |
| Policy Statements for Information Technology Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.11 | 07-2012 | 48025H |
| Policy Statements for Organization, Finance and Management Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.10 | 01-2013 | 48024W |
| Policy Statements for Penalties and Interest Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.20 | 11-2012 | 48037Z |
| Policy Statements for Security, Privacy and Assurance Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.25 | 04-2009 | 52710D |
| Policy Statements for Submission Processing Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.12 | 10-2012 | 48026S |
| Policy Statements for Taxpayer Education and Assistance Activities | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.22 | 10-2012 | 48039V |
| Policy Statements for the Appeals Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.17 | 08-2007 | 48033H |
| Policy Statements for the Examining Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.13 | 07-2012 | 48027D |
| Policy Statements for the Rulings and Agreements Process | SERVICEWIDE POLICIES AND AUTHORITIES | 1.2.16 | 06-2013 | 48032W |
| Policy, Roles and Responsibilities | PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | 10.5.1 | 05-2010 | 49876Q |
| Political Organizations | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.11 | 06-2001 | 36080Q |
| Portal Environment Usability Services | WEB SERVICES | 2.25.14 | 04-2006 | 37395C |
| POSITION CLASSIFICATION | Position Management and Classification Policy and Operational Guidance | 6.511.1 | 03-2010 | 49822S |
| Position Management and Classification Policy and Operational Guidance | POSITION CLASSIFICATION | 6.511.1 | 03-2010 | 49822S |
| Possessing Corporation | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.9 | 05-2006 | 27736T |
| Post Appeals Mediation (PAM) Procedures for Non-Collection Cases | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.5 | 09-2012 | 50909K |
| Post Examination Activities | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.7 | 07-2011 | 38198R |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Post Examination Case Processing Requirements | TECHNICAL SERVICES | 4.8.5 | 03-2012 | 31422Q |
| Post Sale Actions and Responsibilities of Advisory | SEIZURE AND SALE | 5.10.6 | 08-2013 | 35406E |
| Postage Accountability and Reporting Requirements | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.4 | 08-2012 | 31774V |
| Post-Assessment Procedures | JEOPARDY/TERMINATION ASSESSMENTS | 4.15.5 | 01-2012 | 28049Z |
| Potentially Dangerous Taxpayer | EMPLOYEE PROTECTION | 25.4.1 | 07-2008 | 32998R |
| Power of Attorney Rights and Responsibilities | EXAMINING OFFICERS GUIDE (EOG) | 4.11.55 | 04-2010 | 36505E |
| PRACTICE BEFORE THE SERVICE | Case Development and Licensure (CD&L) | 1.25.3 | 06-2010 | 52483F |
| PRACTICE BEFORE THE SERVICE | Practitioner Enrollment | 1.25.2 | 06-2010 | 52482U |
| PRACTICE BEFORE THE SERVICE | Rules Governing Practice Before the IRS | 1.25.1 | 06-2010 | 48365U |
| Practitioner Enrollment | PRACTICE BEFORE THE SERVICE | 1.25.2 | 06-2010 | 52482U |
| Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) | TAXPAYER CONTACTS | 21.3.10 | 08-2013 | 33204M |
| PRE 90-DAY AND 90-DAY CASES | Agreed Pre-90-Day Income Tax Cases | 8.2.1 | 08-2012 | 36187Q |
| PRE 90-DAY AND 90-DAY CASES | Processing 90-Day Cases and Defaulted Notices | 8.2.2 | 08-2012 | 50782D |
| PRE 90-DAY AND 90-DAY CASES | Related, Whipsaw and Inactive Cases | 8.2.3 | 08-2012 | 50784Z |
| Pre-Contact Responsibilities | EXAMINATION OF RETURNS | 4.10.2* | 01-2012 | 27635H |
| Pre-Filing Agreement Program | LMSB GENERAL PROCEDURES | 4.30.1 | 01-2002 | 32528P |
| Preparation | SUMMONS | 25.5.2 | 12-2011 | 27529C |
| Preparer Penalty Procedures for SB/SE Employment Tax | EMPLOYMENT TAX | 4.23.17 | 09-2013 | 52847R |
| Preparer, Promoter, Material Advisor Penalties | PENALTY HANDBOOK | 20.1.6 | 09-2013 | 33072M |
| Preparing a Statement of Account | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.3 | 09-2013 | 31909C |
| Pre-Seizure Considerations | SEIZURE AND SALE | 5.10.1 | 07-2009 | 35401B |
| Pre-seizure Planning | ASSET SEIZURE AND FORFEITURE | 9.7.4 | 03-2003 | 36433V |
| Pre-Trial Procedures | TRIAL AND COURT RELATED ACTIVITIES | 9.6.3 | 05-2008 | 36465F |
| Privacy Act Access and Amendment of Records | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.18 | 09-2013 | 30441N |
| Privacy Act Accounting for Disclosure | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.19 | 09-2013 | 30442Y |
| Privacy Act General Provisions | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.14 | 09-2013 | 30437F |
| Privacy Act Notification Programs | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.16 | 08-2013 | 30439B |
| Privacy Act Publication and Reporting Requirements | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.15 | 09-2013 | 30438Q |
| Privacy Act Recordkeeping Restrictions | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.17 | 09-2013 | 30440C |
| PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | Identity Protection Program | 10.5.3* | 02-2013 | 49878M |
| PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | Incident Management Program | 10.5.4 | 06-2013 | 49879X |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements | 10.5.5 | 08-2013 | 49880Y |
| PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | Policy, Roles and Responsibilities | 10.5.1 | 05-2010 | 49876Q |
| PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | Use of Pseudonyms by IRS Employees | 10.5.7 | 11-2010 | 49882U |
| Private and Charter Schools | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.8 | 07-2003 | 33249Z |
| Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions | PRIVATE FOUNDATIONS MANUAL | 7.26.2 | 08-2001 | 36015V |
| Private Foundation Examination Guidelines | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.4 | 05-2013 | 33241P |
| Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion | PRIVATE FOUNDATIONS MANUAL | 7.26.3 | 08-2001 | 73145Q |
| Private Foundations Defined - IRC 509(a)(3) Exclusion | PRIVATE FOUNDATIONS MANUAL | 7.26.5 | 08-2001 | 36016G |
| Private Foundations Defined by IRC 509(a)(2) Exclusion | PRIVATE FOUNDATIONS MANUAL | 7.26.4 | 08-2001 | 35854S |
| PRIVATE FOUNDATIONS MANUAL | Introduction to Private Foundations and Special Rules Under IRC 508 | 7.26.1 | 08-2001 | 35985S |
| PRIVATE FOUNDATIONS MANUAL | IRC 4947 Trusts | 7.26.15 | 08-2001 | 36098W |
| PRIVATE FOUNDATIONS MANUAL | Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions | 7.26.2 | 08-2001 | 36015V |
| PRIVATE FOUNDATIONS MANUAL | Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion | 7.26.3 | 08-2001 | 73145Q |
| PRIVATE FOUNDATIONS MANUAL | Private Foundations Defined - IRC 509(a)(3) Exclusion | 7.26.5 | 08-2001 | 36016G |
| PRIVATE FOUNDATIONS MANUAL | Private Foundations Defined by IRC 509(a)(2) Exclusion | 7.26.4 | 08-2001 | 35854S |
| PRIVATE FOUNDATIONS MANUAL | Private Operating Foundations | 7.26.6 | 05-2002 | 35926B |
| PRIVATE FOUNDATIONS MANUAL | Termination of Private Foundation Status | 7.26.7 | 04-2003 | 35989K |
| Private Operating Foundations | PRIVATE FOUNDATIONS MANUAL | 7.26.6 | 05-2002 | 35926B |
| Probate Proceedings | DECEDENT ESTATES AND ESTATE TAX | 5.5.2 | 04-2012 | 35479J |
| Procedures | COMPLIANCE INITIATIVE PROJECTS | 4.17.4 | 02-2010 | 34369C |
| Procedures | SUMMONS | 25.5.3 | 07-2013 | 27530D |
| Procedures for Disposition of IRC 501(p) Cases | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.34 | 04-2006 | 48088Q |
| Procedures for Lien Processing | FEDERAL TAX LIENS | 5.12.6 | 10-2013 | 36255H |
| Procedures for Processing and Settling Docketed Cases | APPEALS DOCKETED CASES | 8.4.1 | 10-2012 | 36052Y |
| Procedures for Processing Technical Advice Cases | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.36 | 06-2010 | 54705E |
| Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | CFO INTERNAL POLICY AND PROCEDURES | 1.31.3 | 01-2009 | 50906D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Procedures for Working Innocent Spouse Relief Cases | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.8 | 08-2010 | 30272K |
| Process Guide for Combating Abusive Tax Avoidance Transactions | ABUSIVE TRANSACTIONS | 4.32.1 | 07-2012 | 38329G |
| Processing 90-Day Cases and Defaulted Notices | PRE 90-DAY AND 90-DAY CASES | 8.2.2 | 08-2012 | 50782D |
| Processing Advocacy Issues | SYSTEMIC ADVOCACY | 13.2.1 | 07-2009 | 30665Z |
| Processing and Establishing New Receipts | APPEALS CASE PROCESSING MANUAL | 8.20.5 | 08-2012 | 36043N |
| Processing Chapter 11 Bankruptcy Cases | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.8* | 04-2013 | 39964D |
| Processing Chapter 12 Bankruptcy Cases | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.9* | 04-2013 | 39966Z |
| Processing Chapter 13 Bankruptcy Cases | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.10 | 06-2013 | 39967K |
| Processing Chapter 7 Bankruptcy Cases | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.6 | 01-2011 | 39962H |
| Processing Chapter 9 and Chapter 15 Bankruptcy Cases | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.7* | 08-2013 | 39963S |
| Processing Closing Agreements in Appeals | CLOSING AGREEMENTS | 8.13.1 | 08-2012 | 36039F |
| Processing Completed Criminal Investigation Reports | INVESTIGATIVE PROCESS | 9.5.12 | 04-2008 | 49908P |
| Processing Employee Plan and Exempt Organization Determination Applications and User Fees | TE/GE PROCESSING | 3.45.1* | 10-2012 | 32507M |
| Processing Estate Tax Extensions | DECEDENT ESTATES AND ESTATE TAX | 5.5.5 | 10-2012 | 35485N |
| Processing Form 8752 | ERROR RESOLUTION | 3.12.249* | 10-2012 | 33755I |
| Processing Form 8752 | RETURNS AND DOCUMENTS ANALYSIS | 3.11.249* | 10-2012 | 33586F |
| Processing Information Requests | LABOR-MANAGEMENT RELATIONS | 6.711.2 | 03-2011 | 57117U |
| Processing Management | STATISTICS OF INCOME | 1.13.2 | 06-2013 | 30962V |
| Processing Private Foundations and Other Types of Cases | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.3 | 05-2008 | 36937S |
| Processing Refund Hold Program Inventory | DELINQUENT RETURN REFUND HOLD PROGRAM | 25.12.1* | 11-2009 | 36795W |
| Processing Reporting Agents File Authorizations | TAXPAYER CONTACTS | 21.3.9* | 08-2013 | 33093P |
| Processing Requests for Tax Return/Return Information | ACCOUNTS SERVICES | 3.5.20* | 11-2012 | 36983G |
| Processing TAS Cases | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.18 | 02-2012 | 47431F |
| Processing Third Party Authorizations onto the Centralized Authorization File (CAF) | TAXPAYER CONTACTS | 21.3.7 | 09-2013 | 28789Q |
| Processing Timeliness: Cycles, Criteria, and Critical Dates | WORK PLANNING AND CONTROL | 3.30.123* | 10-2012 | 34760L |
| Processing User Fees | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.2 | 01-2003 | 27615P |
| Production Control and Performance Reporting | INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL | 25.14.1 | 08-2009 | 36875F |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|-------------------|----------------------|-----------------------|
| Program Guidelines | DISASTER ASSISTANCE AND EMERGENCY RELIEF | 25.16.1 | 06-2012 | 36901Q |
| Program Responsibilities and Duties | TECHNICAL ADVISOR PROGRAM | 4.40.2 | 03-2002 | 27629D |
| Program Structure | BANK SECRECY ACT | 4.26.2 | 04-2011 | 27701C |
| Programing Techniques and Source Code Standards | SYSTEMS DEVELOPMENT | 2.5.3 | 03-2007 | 33498W |
| Prohibited Transactions | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.11 | 11-2010 | 35960X |
| Prohibited Transactions and Income Accumulations | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.3 | 06-2001 | 36074M |
| Project PCA Production Control Accounting | WORK PLANNING AND CONTROL | 3.30.50 | 08-2012 | 34755S |
| Promoter/Preparer Investigations | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.8 | 07-2010 | 38121U |
| PROMOTION AND INTERNAL PLACEMENT | IRS Merit Promotion and Internal Placement | 6.335.1 | 03-2013 | 34640S |
| Prompt Action in Deficiency and Overassessment Cases | EMPLOYMENT TAX | 4.23.11 | 10-2010 | 35232Y |
| Proof of Claim Procedures in Decedent Cases | DECEDENT ESTATES AND ESTATE TAX | 5.5.4 | 12-2011 | 35483R |
| Proper Use of Determination Letter Caveats | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.5 | 07-2013 | 57219R |
| Property and Equipment Accounting | ADMINISTRATIVE ACCOUNTING | 1.35.6 | 04-2011 | 43194X |
| Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines | SEIZURE AND SALE | 5.10.9 | 10-2010 | 53036M |
| Providing Reasonable Accommodation for Individuals with Disabilities | EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY | 1.20.2 | 06-2013 | 49442G |
| Public Charities | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.3 | 06-2010 | 33239D |
| Public Inspection of Written Determinations under IRC 6110 | EO DISCLOSURE PROCEDURES | 7.28.4 | 06-2009 | 52441Z |
| Public Interest Law Firms | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.9 | 04-2003 | 33252W |
| Public Transportation Subsidy Program (PTSP) | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.15 | 04-2013 | 37449P |
| Publicity and Internal Communications | DISCLOSURE AND PUBLICITY | 9.3.2 | 02-2012 | 36251P |
| PUBLISHING | Internal and Public Use Non-Tax Products | 1.17.8 | 01-2013 | 59701K |
| PUBLISHING | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure | 1.17.1 | 12-2012 | 31851X |
| PUBLISHING | Publishing Systems and Programs | 1.17.2 | 11-2012 | 31852I |
| PUBLISHING | Tax Products Program | 1.17.3 | 11-2012 | 31853T |
| PUBLISHING | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | 1.17.7 | 12-2012 | 53478W |
| PUBLISHING | User Guide for Requesting a Published Product | 1.17.9 | 02-2013 | 59991C |
| Publishing Internal Management Documents | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.5 | 06-2012 | 30626A |
| Publishing Systems and Programs | PUBLISHING | 1.17.2 | 11-2012 | 31852I |
| Purchase Card Program Handbook | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.6 | 01-2010 | 47964F |
| QUALIFICATION REQUIREMENTS | Qualification Requirements | 6.338.1 | 12-2009 | 53385K |
| Qualification Requirements | QUALIFICATION REQUIREMENTS | 6.338.1 | 12-2009 | 53385K |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Qualified Group Legal Services Plan | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.20 | 06-2001 | 35972P |
| Qualified Joint & Survivor Annuity Requirements | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.9 | 04-2006 | 35958L |
| Qualified State Tuition Programs | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.44 | 10-2005 | 36087P |
| Qualified State-Sponsored High Risk Insurance Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.42 | 06-2001 | 36085T |
| Qualified State-Sponsored Workers' Compensation Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.43 | 06-2001 | 36086E |
| QUALITY ASSURANCE | Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity | 21.10.1 | 09-2013 | 36867F |
| Quality Assurance (QA) | SYSTEMS DEVELOPMENT | 2.5.14 | 06-2010 | 35692E |
| Quality Review | TAX EXEMPT BONDS (TEB) | 4.81.10 | 09-2012 | 51850E |
| Quality Review Program | LIABILITY DETERMINATION | 4.19.18 | 12-2012 | 48157S |
| Questionnaire Compliance Check Projects | TAX EXEMPT BONDS (TEB) | 4.81.3 | 04-2012 | 51854W |
| Quick Assessments | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.25 | 07-2012 | 30349W |
| Reaching Settlement and Securing an Appeals Agreement Form | CONFERENCE AND SETTLEMENT PRACTICES | 8.6.4 | 08-2012 | 50788R |
| REAL ESTATE AND FACILITIES MANAGEMENT | Environmental Management Systems | 1.14.13 | 04-2013 | 54529M |
| REAL ESTATE AND FACILITIES MANAGEMENT | Furniture and Equipment Standard | 1.14.3 | 04-2003 | 31322P |
| REAL ESTATE AND FACILITIES MANAGEMENT | Identifying Space Efficient Buildings | 1.14.8 | 07-2013 | 38770V |
| REAL ESTATE AND FACILITIES MANAGEMENT | IRS Environmental Compliance Program | 1.14.12 | 05-2013 | 49873J |
| REAL ESTATE AND FACILITIES MANAGEMENT | Logistics Management | 1.14.1 | 08-2008 | 37000G |
| REAL ESTATE AND FACILITIES MANAGEMENT | Motor Vehicle Management | 1.14.7 | 08-2013 | 35907U |
| REAL ESTATE AND FACILITIES MANAGEMENT | Occupational Safety and Health Program | 1.14.5 | 05-2012 | 31452E |
| REAL ESTATE AND FACILITIES MANAGEMENT | Personal Property Management | 1.14.4 | 05-2012 | 38310P |
| REAL ESTATE AND FACILITIES MANAGEMENT | Real Estate and Facilities Management- IRS Parking Program | 1.14.9 | 06-2011 | 50504D |
| REAL ESTATE AND FACILITIES MANAGEMENT | Real Property Management Program | 1.14.6 | 07-2013 | 37269F |
| REAL ESTATE AND FACILITIES MANAGEMENT | Supply Purchasing Program | 1.14.2 | 06-2012 | 31321E |
| Real Estate and Facilities Management- IRS Parking Program | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.9 | 06-2011 | 50504D |
| Real Estate Mortgage Investment Conduit Income Tax Returns | ISRP SYSTEM | 3.24.213* | 10-2012 | 34468S |
| Real Property Management Program | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.6 | 07-2013 | 37269F |
| Real Property Valuation Guidelines | ENGINEERING PROGRAM | 4.48.6 | 07-2006 | 39443V |
| Receipt and Acceptance Guidelines | ADMINISTRATIVE ACCOUNTING | 1.35.3 | 06-2013 | 47416Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|-------------------|----------------------|-----------------------|
| Receipt and Assignment of TAS Cases | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.16 | 06-2012 | 35728V |
| Receipt and Control of Non-Collection Due Process (CDP) offers | OFFER IN COMPROMISE | 8.23.2 | 08-2012 | 50803V |
| Receipt, Control and Pre-Conference Considerations | COLLECTION DUE PROCESS | 8.22.5 | 09-2012 | 49157C |
| Receiving Information | INFORMATION AND WHISTLEBLOWER AWARDS | 25.2.1 | 12-2008 | 27541K |
| Receiving, Extracting, and Sorting | CAMPUS MAIL AND WORK CONTROL | 3.10.72* | 09-2012 | 33410S |
| Recognizing and Developing Fraud | FRAUD HANDBOOK | 25.1.2 | 07-2013 | 27682G |
| Reconciling Non-Insolvency LAMS Reports | LITIGATION AND JUDGMENTS | 25.3.7 | 12-2011 | 55406W |
| Reconsiderations | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.17* | 03-2013 | 50494S |
| Record Control Schedule for Permanent Records | RECORDS AND INFORMATION MANAGEMENT | 1.15.36 | 03-2009 | 31006M |
| Recordkeeping and Accounting for Disclosures | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.37 | 10-2010 | 30461F |
| RECORDS AND INFORMATION MANAGEMENT | Disposing of Records | 1.15.3 | 06-2010 | 31425X |
| RECORDS AND INFORMATION MANAGEMENT | Files Management | 1.15.7 | 06-2010 | 31451T |
| RECORDS AND INFORMATION MANAGEMENT | Managing Electronic Records | 1.15.6 | 06-2010 | 31431B |
| RECORDS AND INFORMATION MANAGEMENT | Record Control Schedule for Permanent Records | 1.15.36 | 03-2009 | 31006M |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Compliance Research | 1.15.27 | 11-2002 | 30996B |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Criminal Investigation | 1.15.30 | 01-2003 | 30999I |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Economic Stabilization | 1.15.37 | 03-2009 | 31007X |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Electronic Tax Administration | 1.15.32 | 01-2004 | 31002U |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Statistics Division | 1.15.25 | 01-2006 | 30994F |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Tax Administration Systems (Electronic) | 1.15.35 | 02-2004 | 37920H |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for Tax Exempt and Government Entities | 1.15.24 | 01-2003 | 30993U |
| RECORDS AND INFORMATION MANAGEMENT | Records Control Schedule for the Taxpayer Advocate Service | 1.15.9 | 11-2002 | 30978F |
| RECORDS AND INFORMATION MANAGEMENT | Relocating/Removing Records | 1.15.5 | 03-2008 | 31427T |
| RECORDS AND INFORMATION MANAGEMENT | Retiring and Requesting Records | 1.15.4 | 06-2010 | 31426I |
| RECORDS AND INFORMATION MANAGEMENT | The Records Management Program | 1.15.1 | 08-2013 | 31421F |
| RECORDS AND INFORMATION MANAGEMENT | Types of Records and Their Life Cycles | 1.15.2 | 08-2013 | 31423B |
| Records Control Schedule for Compliance Research | RECORDS AND INFORMATION MANAGEMENT | 1.15.27 | 11-2002 | 30996B |
| Records Control Schedule for Criminal Investigation | RECORDS AND INFORMATION MANAGEMENT | 1.15.30 | 01-2003 | 30999I |
| Records Control Schedule for Economic Stabilization | RECORDS AND INFORMATION MANAGEMENT | 1.15.37 | 03-2009 | 31007X |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Records Control Schedule for Electronic Tax Administration | RECORDS AND INFORMATION MANAGEMENT | 1.15.32 | 01-2004 | 31002U |
| Records Control Schedule for Statistics Division | RECORDS AND INFORMATION MANAGEMENT | 1.15.25 | 01-2006 | 30994F |
| Records Control Schedule for Tax Administration Systems (Electronic) | RECORDS AND INFORMATION MANAGEMENT | 1.15.35 | 02-2004 | 37920H |
| Records Control Schedule for Tax Exempt and Government Entities | RECORDS AND INFORMATION MANAGEMENT | 1.15.24 | 01-2003 | 30993U |
| Records Control Schedule for the Taxpayer Advocate Service | RECORDS AND INFORMATION MANAGEMENT | 1.15.9 | 11-2002 | 30978F |
| RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | 6.575.1 | 09-2013 | 55210C |
| RECRUITMENT, SELECTION AND PLACEMENT | Recruitment, Selection and Placement | 6.330.1 | 12-2009 | 53382D |
| Recruitment, Selection and Placement | RECRUITMENT, SELECTION AND PLACEMENT | 6.330.1 | 12-2009 | 53382D |
| Redemptions | FEDERAL TAX LIENS | 5.12.5* | 06-2010 | 35754R |
| Redesign Revenue Accounting Control System | ACCOUNTING AND DATA CONTROL | 3.17.63 | 07-2010 | 33910X |
| Reduction in Grade, Band and Removal Based on Unacceptable Performance | PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | 6.432.1 | 01-2009 | 33014G |
| Reference Materials Overview | ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | 21.1.2 | 08-2013 | 36801P |
| Referral Program | TAX EXEMPT BONDS (TEB) | 4.81.11 | 09-2012 | 51849D |
| Referrals | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.6 | 08-2013 | 33034Y |
| REFUND INQUIRIES | Erroneous Refunds | 21.4.5* | 09-2013 | 36819V |
| REFUND INQUIRIES | Manual Refunds | 21.4.4* | 09-2013 | 36818K |
| REFUND INQUIRIES | Refund Offset | 21.4.6* | 09-2013 | 36820W |
| REFUND INQUIRIES | Refund Research | 21.4.1* | 08-2013 | 36815D |
| REFUND INQUIRIES | Refund Trace and Limited Payability | 21.4.2* | 08-2013 | 36816O |
| REFUND INQUIRIES | Returned Refunds/Releases | 21.4.3 | 09-2013 | 36817Z |
| Refund Intercept Program | ACCOUNTING AND DATA CONTROL | 3.17.20* | 11-2012 | 47866A |
| Refund Offset | REFUND INQUIRIES | 21.4.6* | 09-2013 | 36820W |
| Refund Research | REFUND INQUIRIES | 21.4.1* | 08-2013 | 36815D |
| REFUND TAX COMPLIANCE PROGRAM | Automated Questionable Credit Program | 25.25.7* | 09-2013 | 61692E |
| REFUND TAX COMPLIANCE PROGRAM | External Leads Prisoners | 25.25.9* | 09-2013 | 61694A |
| REFUND TAX COMPLIANCE PROGRAM | Integrity and Verification Identity Theft Return Procedures | 25.25.4* | 09-2013 | 61688W |
| REFUND TAX COMPLIANCE PROGRAM | Return Integrity and Verification Revenue Protection Programs | 25.25.1* | 09-2013 | 57561Q |
| REFUND TAX COMPLIANCE PROGRAM | Revenue Protection External Lead Procedures | 25.25.8* | 09-2013 | 61693P |
| REFUND TAX COMPLIANCE PROGRAM | Revenue Protection Screening Procedures for Individual Master File Returns | 25.25.2* | 09-2013 | 59003Z |
| REFUND TAX COMPLIANCE PROGRAM | Special Handling Procedures | 25.25.5* | 09-2013 | 61689H |
| REFUND TAX COMPLIANCE PROGRAM | Taxpayer Protection Program | 25.25.6* | 09-2013 | 61691T |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| REFUND TAX COMPLIANCE PROGRAM | Verification of Income | 25.25.3* | 09-2013 | 61686A |
| Refund Trace and Limited Payability | REFUND INQUIRIES | 21.4.2* | 08-2013 | 36816O |
| Registration | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.4 | 09-2008 | 39705K |
| Reimbursable Operating Guidelines | STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | 1.33.3 | 02-2011 | 50383K |
| Reimbursements to State/Local Law Enforcement Agencies | INFORMATION AND WHISTLEBLOWER AWARDS | 25.2.3 | 08-2001 | 27546N |
| Related, Whipsaw and Inactive Cases | PRE 90-DAY AND 90-DAY CASES | 8.2.3 | 08-2012 | 50784Z |
| Relief from Community Property Laws / Community Property States | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.5 | 03-2013 | 32027Z |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Account Processing of Requests for Relief from Joint and Several Liability | 25.15.9 | 03-2013 | 30273V |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Appeals Procedures | 25.15.12 | 09-2013 | 30276C |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Compliance Campus Functions | 25.15.7* | 02-2013 | 30269N |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Field Examination Procedures | 25.15.6 | 03-2008 | 30268C |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | General Procedures / Employees with Taxpayer Contact | 25.15.2 | 03-2013 | 30264K |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Innocent Spouse Tracking System Inventory Validation Instructions | 25.15.14 | 03-2013 | 32938P |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Introduction | 25.15.1 | 02-2013 | 30263Z |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Mirror Modules for Requests for Relief from Joint and Several Liability | 25.15.15 | 03-2013 | 39700H |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Procedures for Working Innocent Spouse Relief Cases | 25.15.8 | 08-2010 | 30272K |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Reconsiderations | 25.15.17* | 03-2013 | 50494S |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Relief from Community Property Laws / Community Property States | 25.15.5 | 03-2013 | 32027Z |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Taxpayer Advocate Service Contacts and Identity Theft Referrals | 25.15.11 | 06-2013 | 30275R |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Technical Provisions of IRC 6015 | 25.15.3* | 03-2013 | 30266G |
| RELIEF FROM JOINT AND SEVERAL LIABILITY | Telephone Contacts | 25.15.16 | 03-2013 | 49557G |
| Religious and Apostolic Associations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.23 | 05-2002 | 36073B |
| Religious Organizations | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.6 | 04-2003 | 33244W |
| Religious, Charitable, Educational, Etc., Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.3 | 07-2001 | 36070U |
| Relocating/Removing Records | RECORDS AND INFORMATION MANAGEMENT | 1.15.5 | 03-2008 | 31427T |
| Relocation Services Program | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.13 | 10-2011 | 35266E |
| Remittance Transaction Research (RTR) System | ACCOUNTS SERVICES | 3.5.10 | 08-2012 | 37354H |
| Remittances, Form 809 and Designated Payments | FIELD COLLECTING PROCEDURES | 5.1.2* | 06-2013 | 27784D |
| Reopening/Reclosing/Reinputting Records | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.26 | 08-2003 | 30359S |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Report Generation Software | EXAMINATION OF RETURNS | 4.10.15 | 01-2012 | 38773C |
| Report of Foreign Bank and Financial Accounts | INTERNATIONAL AND INSULAR ISSUES | 5.21.6 | 02-2009 | 20358L |
| Report of Foreign Bank and Financial Accounts (FBAR) | BANK SECRECY ACT | 4.26.16 | 07-2008 | 39110X |
| Report of Foreign Bank and Financial Accounts (FBAR) Procedures | BANK SECRECY ACT | 4.26.17 | 05-2008 | 48401B |
| Report Writing | EXAMINATION OF RETURNS | 4.10.8 | 08-2006 | 27643H |
| Report Writing | TAS TAMIS GUIDE | 13.4.8 | 03-2011 | 35626Y |
| Report Writing Guide for Employment Tax Examinations | EMPLOYMENT TAX | 4.23.10 | 05-2013 | 35231N |
| Reports | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.27 | 12-2009 | 30361E |
| REPORTS | Collection Reports | 5.2.4 | 10-2013 | 35464K |
| REPORTS | Collection Time Reporting | 5.2.1 | 10-2013 | 35459R |
| Reports | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.6 | 10-2003 | 30420K |
| Reports | JOINT COMMITTEE PROCEDURES | 4.36.5 | 05-2010 | 32894Y |
| Reports to Outside Officials | APPEALS REPORTS AND PROJECTS | 8.10.2 | 09-2012 | 50798N |
| Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | EXAMINATION OF RETURNS | 4.10.20 | 01-2005 | 38775Y |
| Requests and Demands for Testimony and Production of Documents | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.35 | 03-2009 | 30458I |
| Requests for Information | INVESTIGATIVE TECHNIQUES | 9.4.4 | 07-2011 | 36207X |
| Requests for Representation Funds and Gifts for Foreign Officials | TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | 4.62.3 | 06-2002 | 33167U |
| Required Filing Checks | EXAMINATION OF RETURNS | 4.10.5 | 06-2010 | 27639Z |
| Required Filing Checks | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.12* | 07-2010 | 33215T |
| Requirements | COMPLIANCE INITIATIVE PROJECTS | 4.17.3 | 02-2010 | 34368R |
| REQUIREMENTS AND DEMAND MANAGEMENT | Unified Work Request (UWR) Process | 2.22.1 | 09-2012 | 38167S |
| REQUIREMENTS ENGINEERING | Requirements Engineering Directive | 2.110.1 | 02-2013 | 60046A |
| REQUIREMENTS ENGINEERING | Requirements Engineering Process | 2.110.2 | 02-2013 | 60078K |
| Requirements Engineering Directive | REQUIREMENTS ENGINEERING | 2.110.1 | 02-2013 | 60046A |
| Requirements Engineering Process | REQUIREMENTS ENGINEERING | 2.110.2 | 02-2013 | 60078K |
| REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | Introduction to Requisition Processing for Information Technology (IT) | 2.21.1 | 02-2013 | 37317E |
| Research | SYSTEMS AND RESEARCH PROGRAMS | 21.2.2 | 09-2013 | 36807D |
| RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | Role of Research in IRS | 1.7.4 | 11-2007 | 49937S |
| RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | Servicewide Research Council | 1.7.1 | 08-2004 | 38795Q |
| RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | Servicewide Research Data Standards | 1.7.2 | 08-2004 | 38796B |
| RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | Servicewide Research Electronic Library | 1.7.3 | 08-2004 | 38797M |
| Research, Analysis and Statistics Division | ORGANIZATION AND STAFFING | 1.1.18 | 05-2012 | 37583M |
| Residual Remittance Processing System | ISRP SYSTEM | 3.24.133 | 10-2012 | 34452I |
| Resolution-directed Approach to Casework | FIELD COLLECTING PROCEDURES | 5.1.30 | 07-2011 | 49413D |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Resource Guide for Management Officials - Criminal Investigation | RESOURCE GUIDE FOR MANAGERS | 1.4.9 | 12-2010 | 57194H |
| RESOURCE GUIDE FOR MANAGERS | Accounts Management and Compliance Guide for System Administrators/Analysts | 1.4.21 | 11-2012 | 35895N |
| RESOURCE GUIDE FOR MANAGERS | Accounts Management Guide for Managers | 1.4.16 | 12-2012 | 35344R |
| RESOURCE GUIDE FOR MANAGERS | Advisory Group Manager Operational Aid | 1.4.53 | 08-2010 | 39990Z |
| RESOURCE GUIDE FOR MANAGERS | Appeals Managers Procedures | 1.4.28 | 08-2013 | 50773S |
| RESOURCE GUIDE FOR MANAGERS | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | 1.4.19* | 10-2013 | 33113W |
| RESOURCE GUIDE FOR MANAGERS | CAWR Manager and Coordinator Guide | 1.4.22 | 03-2013 | 50658C |
| RESOURCE GUIDE FOR MANAGERS | Central Withholding Agreement Program Group Manager Handbook | 1.4.24 | 01-2013 | 57275B |
| RESOURCE GUIDE FOR MANAGERS | Collection Group Manager, Territory Manager and Area Director Operational Aid | 1.4.50* | 03-2013 | 33258K |
| RESOURCE GUIDE FOR MANAGERS | Compliance Managers Guide | 1.4.17 | 03-2006 | 35431P |
| RESOURCE GUIDE FOR MANAGERS | Corporate Tax Administration Tools | 1.4.5 | 07-2011 | 33211B |
| RESOURCE GUIDE FOR MANAGERS | Electronic Products and Services Support Managers Guide | 1.4.18 | 09-2013 | 39913M |
| RESOURCE GUIDE FOR MANAGERS | Field Assistance Guide for Managers | 1.4.11* | 01-2013 | 35340Z |
| RESOURCE GUIDE FOR MANAGERS | Filing & Payment Compliance Managers Handbook | 1.4.20 | 05-2013 | 35795M |
| RESOURCE GUIDE FOR MANAGERS | FUTA Manager and Coordinator Guide | 1.4.23 | 10-2013 | 50659N |
| RESOURCE GUIDE FOR MANAGERS | Insolvency | 1.4.51 | 10-2013 | 38446S |
| RESOURCE GUIDE FOR MANAGERS | Integrity & Verification Operation Managers Guide | 1.4.10 | 05-2013 | 60880E |
| RESOURCE GUIDE FOR MANAGERS | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | 1.4.3 | 06-2013 | 49895X |
| RESOURCE GUIDE FOR MANAGERS | Management Roles and Responsibilities | 1.4.1 | 01-2012 | 33466M |
| RESOURCE GUIDE FOR MANAGERS | Managers Security Handbook | 1.4.6 | 01-2003 | 31779Y |
| RESOURCE GUIDE FOR MANAGERS | Monitoring and Improving Internal Control | 1.4.2 | 12-2012 | 33467X |
| RESOURCE GUIDE FOR MANAGERS | Monitoring Internal Control Planned Corrective Actions | 1.4.30 | 04-2013 | 62659D |
| RESOURCE GUIDE FOR MANAGERS | Offer in Compromise Manager's Resource Guide - Field Program | 1.4.52 | 02-2009 | 39453R |
| RESOURCE GUIDE FOR MANAGERS | Offer in Compromise Managers(COIC) Program | 1.4.54 | 03-2013 | 40087D |
| RESOURCE GUIDE FOR MANAGERS | Resource Guide for Management Officials - Criminal Investigation | 1.4.9 | 12-2010 | 57194H |
| RESOURCE GUIDE FOR MANAGERS | SB/SE Compliance Field Examination Group Manager | 1.4.40 | 05-2010 | 35578Z |
| Responsibilities | COMPLIANCE INITIATIVE PROJECTS | 4.17.2 | 02-2010 | 34367G |
| Responsibilities of Appeals Tax Computation Specialists | APPEALS PASS-THROUGH ENTITY HANDBOOK | 8.19.4 | 10-2012 | 36949K |
| Restrict Interest | INTEREST | 20.2.8 | 12-2009 | 32970P |
| RETAIL INDUSTRY | Retail Industry | 4.43.1 | 07-2009 | 27595I |
| Retail Industry | RETAIL INDUSTRY | 4.43.1 | 07-2009 | 27595I |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Retiring and Requesting Records | RECORDS AND INFORMATION MANAGEMENT | 1.15.4 | 06-2010 | 31426I |
| Return Delinquency | LIABILITY COLLECTION | 5.19.2* | 09-2012 | 36861R |
| Return Integrity and Verification Revenue Protection Programs | REFUND TAX COMPLIANCE PROGRAM | 25.25.1* | 09-2013 | 57561Q |
| Return of Partnership Income | ERROR RESOLUTION | 3.12.15* | 10-2012 | 33655H |
| Return of Partnership Income | RETURNS AND DOCUMENTS ANALYSIS | 3.11.15* | 10-2012 | 33495P |
| Return Preparer Penalty Cases | PENALTIES WORKED IN APPEALS | 8.11.3 | 09-2013 | 50868A |
| Return Preparer Program | EXAMINING OFFICERS GUIDE (EOG) | 4.11.51 | 10-2004 | 36482Q |
| Return Preparer Program Coordinator | PLANNING AND SPECIAL PROGRAMS | 4.1.10* | 01-2011 | 39167C |
| Return Related Penalties | PENALTY HANDBOOK | 20.1.5 | 01-2012 | 33073X |
| Return Related Penalties in Appeals | PENALTIES WORKED IN APPEALS | 8.11.1 | 09-2012 | 36059X |
| Return, Terminate, Withdraw and Reject Processing | OFFER IN COMPROMISE | 5.8.7 | 08-2013 | 27847B |
| Returned Refunds/Releases | REFUND INQUIRIES | 21.4.3 | 09-2013 | 36817Z |
| RETURNS AND DOCUMENTS ANALYSIS | Allocated Tips | 3.11.180* | 11-2012 | 33583Y |
| RETURNS AND DOCUMENTS ANALYSIS | Applications for Extension of Time to File | 3.11.212* | 10-2012 | 33588B |
| RETURNS AND DOCUMENTS ANALYSIS | Corporate Income Tax Returns | 3.11.16* | 10-2012 | 33500X |
| RETURNS AND DOCUMENTS ANALYSIS | Data Processing (DP) Tax Adjustments | 3.11.6* | 10-2012 | 33455F |
| RETURNS AND DOCUMENTS ANALYSIS | Employee Plan Excise Tax Return | 3.11.22* | 10-2012 | 33510T |
| RETURNS AND DOCUMENTS ANALYSIS | Employment Tax Returns | 3.11.13* | 11-2012 | 33485T |
| RETURNS AND DOCUMENTS ANALYSIS | EPMF Document Processing Form 5500-EZ | 3.11.27* | 11-2012 | 52570D |
| RETURNS AND DOCUMENTS ANALYSIS | Estate and Gift Tax Returns | 3.11.106* | 11-2012 | 33575Y |
| RETURNS AND DOCUMENTS ANALYSIS | Excise Tax Returns | 3.11.23* | 11-2012 | 33515W |
| RETURNS AND DOCUMENTS ANALYSIS | Exempt Organization and Employee Plan Applications for Extension of Time to File | 3.11.20* | 11-2012 | 54308H |
| RETURNS AND DOCUMENTS ANALYSIS | Exempt Organization Returns | 3.11.12* | 10-2012 | 33480Q |
| RETURNS AND DOCUMENTS ANALYSIS | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | 3.11.213* | 10-2012 | 33587Q |
| RETURNS AND DOCUMENTS ANALYSIS | Form 1120S Corporation Income Tax Returns | 3.11.217* | 10-2012 | 51221V |
| RETURNS AND DOCUMENTS ANALYSIS | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | 3.11.14* | 10-2012 | 33490M |
| RETURNS AND DOCUMENTS ANALYSIS | Individual Income Tax Returns | 3.11.3* | 10-2012 | 33440G |
| RETURNS AND DOCUMENTS ANALYSIS | Information Return Processing | 3.11.8 | 11-2012 | 33465B |
| RETURNS AND DOCUMENTS ANALYSIS | Miscellaneous Tax Returns | 3.11.25* | 10-2012 | 33525S |
| RETURNS AND DOCUMENTS ANALYSIS | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns | 3.11.26* | 10-2012 | 33527O |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| RETURNS AND DOCUMENTS ANALYSIS | Processing Form 8752 | 3.11.249* | 10-2012 | 33586F |
| RETURNS AND DOCUMENTS ANALYSIS | Return of Partnership Income | 3.11.15* | 10-2012 | 33495P |
| RETURNS AND DOCUMENTS ANALYSIS | Revenue Receipts | 3.11.10 | 11-2012 | 33470U |
| RETURNS AND DOCUMENTS ANALYSIS | Unemployment Tax Returns | 3.11.154* | 10-2012 | 33581C |
| Returns and Reports Filed by Exempt Organizations | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.30 | 06-2010 | 36082M |
| REVENUE ACCOUNTING | Audit Oversight and Analysis | 1.34.3 | 08-2009 | 53319E |
| REVENUE ACCOUNTING | Revenue Accounting Definitions and Acronyms | 1.34.1 | 06-2009 | 53163U |
| REVENUE ACCOUNTING | Unpaid Assessments | 1.34.4 | 06-2009 | 53135C |
| Revenue Accounting Definitions and Acronyms | REVENUE ACCOUNTING | 1.34.1 | 06-2009 | 53163U |
| Revenue Agent Student Career Experience Program (SCEP) for Examination | SBSE ADMINISTRATIVE PROGRAMS | 4.53.1 | 01-2008 | 48570P |
| Revenue Protection External Lead Procedures | REFUND TAX COMPLIANCE PROGRAM | 25.25.8* | 09-2013 | 61693P |
| Revenue Protection Screening Procedures for Individual Master File Returns | REFUND TAX COMPLIANCE PROGRAM | 25.25.2* | 09-2013 | 59003Z |
| Revenue Receipts | ERROR RESOLUTION | 3.12.10* | 11-2012 | 33630M |
| Revenue Receipts | ISRP SYSTEM | 3.24.10 | 10-2012 | 34328H |
| Revenue Receipts | RETURNS AND DOCUMENTS ANALYSIS | 3.11.10 | 11-2012 | 33470U |
| Review and Processing Procedures | BANKRUPTCY | 4.27.3* | 08-2009 | 27752T |
| Review Procedures for EO Determinations | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.5 | 07-2009 | 36940P |
| Review, Closing and Reporting Requirements | EXAM OFFER-IN-COMPROMISE | 4.18.5 | 12-2010 | 28831B |
| Revocation of IRC 401(a) Plans and/or Trusts | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.12 | 12-2005 | 35961I |
| Role of Research in IRS | RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | 1.7.4 | 11-2007 | 49937S |
| Role of WISDM | BANK SECRECY ACT | 4.26.3 | 03-2013 | 27702N |
| Roles and Responsibilities of Disclosure Managers | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.38 | 08-2013 | 30462Q |
| Roles, Responsibilities, and Authorities | ASSET SEIZURE AND FORFEITURE | 9.7.1 | 05-2012 | 36428C |
| Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals | INSTALLMENT AGREEMENTS | 5.14.9 | 03-2011 | 28511G |
| Rules Governing Practice Before the IRS | PRACTICE BEFORE THE SERVICE | 1.25.1 | 06-2010 | 48365U |
| Rules of Engagement | LB&I CASE MANAGEMENT | 4.51.1 | 04-2007 | 32526T |
| Safeguard Review Program | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.36 | 08-2008 | 30459T |
| Safeguard Reviews | PHYSICAL SECURITY PROGRAM | 10.2.3 | 09-2008 | 51713A |
| Safety, Security and Control | FIELD COLLECTING PROCEDURES | 5.1.3* | 02-2012 | 27755A |
| Sale Procedures | SEIZURE AND SALE | 5.10.5 | 07-2009 | 35405T |
| SB/SE Compliance Field Examination Group Manager | RESOURCE GUIDE FOR MANAGERS | 1.4.40 | 05-2010 | 35578Z |
| SB/SE CSO Communications | SMALL BUSINESS/SELF-EMPLOYED | 11.53.2 | 04-2013 | 48691T |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| SB/SE Examination of NRP C Corporation Returns | NATIONAL RESEARCH PROGRAM (NRP) | 4.22.11 | 05-2012 | 59122H |
| SBSE ADMINISTRATIVE PROGRAMS | Revenue Agent Student Career Experience Program (SCEP) for Examination | 4.53.1 | 01-2008 | 48570P |
| SC Data Controls | ACCOUNTING AND DATA CONTROL | 3.17.30 | 11-2012 | 33885X |
| Scanner Operations on SCRIPS | OCR SCANNING OPERATIONS | 3.41.275 | 11-2012 | 34929Y |
| Schedule K-1 Processing | GENERAL | 3.0.101* | 10-2012 | 33347E |
| SCHEME DEVELOPMENT | Scheme Development Center | 9.8.1 | 05-2012 | 36442G |
| Scheme Development Center | SCHEME DEVELOPMENT | 9.8.1 | 05-2012 | 36442G |
| Scope Consideration | EXAMINATION COLLECTIBILITY | 4.20.2 | 03-2013 | 29632U |
| Screening, Controlling and Case Closing | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.3 | 08-2003 | 27616A |
| SCRS Error Resolution | ISRP SYSTEM | 3.24.29 | 10-2012 | 34555Q |
| SCRS SC Edits | ISRP SYSTEM | 3.24.159 | 10-2012 | 32933M |
| Seals and Certifications | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.6 | 04-2009 | 30428U |
| Search Warrants, Evidence and Chain of Custody | INVESTIGATIVE TECHNIQUES | 9.4.9 | 03-2013 | 36212Q |
| Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) | MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | 1.5.5 | 12-2010 | 30335I |
| Section 415(b) | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.6 | 12-2002 | 35955E |
| Section Titles and Command Codes for IDRS Terminal Input | IDRS TERMINAL INPUT | 2.4.1 | 12-2012 | 28189K |
| Section Titles and Command Codes for IDRS Terminal Responses | IDRS TERMINAL RESPONSES | 2.3.1 | 12-2012 | 28113Y |
| Secure Application Development | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.6 | 01-2013 | 50384V |
| Securing Approval for Seizure Actions and Post-Approval Actions | SEIZURE AND SALE | 5.10.2 | 04-2013 | 35402M |
| Securing Installment Agreements | INSTALLMENT AGREEMENTS | 5.14.1* | 03-2011 | 28331W |
| Security | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.2 | 08-2012 | 30416C |
| SECURITY AND PRIVACY | The Use of Integrated Data Retrieval System (IDRS) | 2.12.1* | 12-2011 | 53401Z |
| Security Command for IDRS Users | IDRS TERMINAL RESPONSES | 2.3.9* | 11-2011 | 28122J |
| Security Guard and Explosive Detector Dog Services and Programs | PHYSICAL SECURITY PROGRAM | 10.2.12 | 11-2011 | 51725S |
| SEIZURE AND SALE | Acquired Property and Property Redeemed by the United States | 5.10.7 | 11-2010 | 35407P |
| SEIZURE AND SALE | Actions Prior to Sale | 5.10.4 | 06-2013 | 35404I |
| SEIZURE AND SALE | Conducting the Seizure | 5.10.3 | 04-2013 | 35403X |
| SEIZURE AND SALE | Judicial Sales | 5.10.8 | 09-2011 | 34277B |
| SEIZURE AND SALE | Post Sale Actions and Responsibilities of Advisory | 5.10.6 | 08-2013 | 35406E |
| SEIZURE AND SALE | Pre-Seizure Considerations | 5.10.1 | 07-2009 | 35401B |
| SEIZURE AND SALE | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines | 5.10.9 | 10-2010 | 53036M |
| SEIZURE AND SALE | Sale Procedures | 5.10.5 | 07-2009 | 35405T |
| SEIZURE AND SALE | Securing Approval for Seizure Actions and Post-Approval Actions | 5.10.2 | 04-2013 | 35402M |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| SEP Responsibilities and Case Development | SPECIAL ENFORCEMENT PROGRAM (SEP) | 4.16.1 | 06-2011 | 34426M |
| Servicewide Electronic Research Program (SERP) | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.8 | 11-2012 | 50463T |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Estimating Unemployment Trust Fund Costs | 1.32.7 | 02-2012 | 54559A |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Gainshairing Travel Savings Program | 1.32.14 | 09-2011 | 55731K |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Investigative Imprest Funds | 1.32.8 | 01-2011 | 48073R |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Managerial Cost Accounting | 1.32.3 | 10-2012 | 52837V |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Official IRS City-to-City Travel Guide | 1.32.11 | 09-2011 | 55730Z |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Official IRS Travel Guide | 1.32.1 | 02-2012 | 39947S |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Public Transportation Subsidy Program (PTSP) | 1.32.15 | 04-2013 | 37449P |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Purchase Card Program Handbook | 1.32.6 | 01-2010 | 47964F |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Relocation Services Program | 1.32.13 | 10-2011 | 35266E |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Travel Card Program Handbook | 1.32.4 | 10-2012 | 48041H |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | User Fee Policies and Procedures | 1.32.19 | 11-2012 | 51377Q |
| SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | Using Appropriated Funds to Purchase Meals and Light Refreshments | 1.32.20 | 08-2010 | 53762P |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for Chief Counsel Activities | 1.2.53 | 05-2013 | 39625B |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for Criminal Investigations Activities | 1.2.48 | 02-2013 | 39617B |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for Penalties and Interest Activities | 1.2.51 | 05-2013 | 39623F |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for Submission Processing Activities | 1.2.42 | 03-2012 | 39611N |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for the Rulings and Agreements Process | 1.2.46 | 10-2010 | 39615F |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegation of Authorities for Communications, Liaison and Disclosure Activities | 1.2.49 | 07-2013 | 39618M |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Human Resource Management | 1.2.45 | 10-2010 | 39614U |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Information Technology Activities | 1.2.41 | 10-2010 | 39610C |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Organization, Finance and Management Activities | 1.2.40 | 12-2012 | 39609B |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Security, Privacy and Assurance Activities | 1.2.54 | 05-2013 | 55202C |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Special Topics Activities | 1.2.52 | 07-2013 | 39624Q |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for Taxpayer Advocate Service Activities | 1.2.50 | 05-2013 | 39622U |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for the Appeals Process | 1.2.47 | 10-2010 | 39616Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for the Collecting Process | 1.2.44 | 06-2013 | 39613J |
| SERVICEWIDE POLICIES AND AUTHORITIES | Delegations of Authority for the Examining Process | 1.2.43 | 02-2013 | 39612Y |
| SERVICEWIDE POLICIES AND AUTHORITIES | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) | 1.2.62 | 12-2011 | 50703U |
| SERVICEWIDE POLICIES AND AUTHORITIES | Functional Delegations of Authority for Agency-Wide Shared Services | 1.2.64 | 01-2012 | 51710T |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policies of the Internal Revenue Service | 1.2.1 | 09-2007 | 29301S |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Chief Counsel Activities | 1.2.23 | 08-2007 | 48040W |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Collecting Process Activities | 1.2.14 | 10-2012 | 48029Z |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Communications, Liaison and Disclosure Activities | 1.2.19 | 10-2012 | 48035D |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Criminal Investigation Activities | 1.2.18 | 10-2012 | 48034S |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Customer Account Services Activities | 1.2.21 | 10-2012 | 48038K |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Human Resource Management Activities | 1.2.15 | 10-2012 | 48030A |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Information Technology Activities | 1.2.11 | 07-2012 | 48025H |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Organization, Finance and Management Activities | 1.2.10 | 01-2013 | 48024W |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Penalties and Interest Activities | 1.2.20 | 11-2012 | 48037Z |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Security, Privacy and Assurance Activities | 1.2.25 | 04-2009 | 52710D |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Submission Processing Activities | 1.2.12 | 10-2012 | 48026S |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for Taxpayer Education and Assistance Activities | 1.2.22 | 10-2012 | 48039V |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for the Appeals Process | 1.2.17 | 08-2007 | 48033H |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for the Examining Process | 1.2.13 | 07-2012 | 48027D |
| SERVICEWIDE POLICIES AND AUTHORITIES | Policy Statements for the Rulings and Agreements Process | 1.2.16 | 06-2013 | 48032W |
| Servicewide Research Council | RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | 1.7.1 | 08-2004 | 38795Q |
| Servicewide Research Data Standards | RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | 1.7.2 | 08-2004 | 38796B |
| Servicewide Research Electronic Library | RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | 1.7.3 | 08-2004 | 38797M |
| Service-wide Security Patch Management | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.50 | 08-2012 | 49074M |
| Serving Levies, Releasing Levies and Returning Property | NOTICE OF LEVY | 5.11.2 | 08-2010 | 35744V |
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | General Settlement and Rule 155 Computations | 8.17.2 | 09-2013 | 31908R |
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | Interest Issues in Settlement Computations | 8.17.6 | 09-2013 | 50799Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | Notices of Deficiency | 8.17.4 | 09-2013 | 31912Z |
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | Penalties/Additions to Tax in Computations | 8.17.7 | 09-2013 | 50801Z |
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | Preparing a Statement of Account | 8.17.3 | 09-2013 | 31909C |
| SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | Special Computation Formats, Forms and Worksheets | 8.17.5 | 09-2013 | 31913K |
| Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.17 | 09-2006 | 32409H |
| Single Parent Title Holding Corporations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.2 | 07-2001 | 35979O |
| Single Parent Title Holding Corporations IRC 501(c)(2) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.1 | 04-2003 | 35990L |
| Single Sum Distributions | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.10 | 05-2002 | 35959W |
| SKILLS AND TRAINING | Physical Fitness Program | 9.2.2 | 04-2011 | 36226E |
| SKILLS AND TRAINING | Training | 9.2.1 | 08-2013 | 36231X |
| SKILLS AND TRAINING | Use of Force Procedures | 9.2.3 | 07-2013 | 36228A |
| Small Business / Self Employed Division | ORGANIZATION AND STAFFING | 1.1.16 | 03-2007 | 35584D |
| Small Business Self-Employed (SB/SE) Fast Track Mediation | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.3 | 09-2012 | 50814C |
| SMALL BUSINESS/SELF-EMPLOYED | CSO Support and Disaster Assistance | 11.53.3 | 07-2013 | 48692E |
| SMALL BUSINESS/SELF-EMPLOYED | Managing Organizational Change | 1.53.1 | 08-2007 | 37013J |
| SMALL BUSINESS/SELF-EMPLOYED | SB/SE CSO Communications | 11.53.2 | 04-2013 | 48691T |
| SMALL BUSINESS/SELF-EMPLOYED | Stakeholder Liaison (SL) Activities | 11.53.5 | 06-2013 | 48694A |
| Small Insurance Companies or Associations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.15 | 09-2013 | 35944X |
| Small Insurance Companies or Associations, IRC 501(c)(15) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.23 | 04-2011 | 35974L |
| Social and Recreational Clubs | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.7 | 05-2004 | 36088A |
| Social and Recreational Clubs - IRC 501(c)(7) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.16 | 04-2003 | 35930J |
| Social Security Administration (SSA) Adjustments | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.29 | 05-2011 | 30363A |
| SOFTWARE TESTING STANDARDS AND PROCEDURES | IT Software Testing Procedures | 2.127.2 | 05-2013 | 60808U |
| SOFTWARE TESTING STANDARDS AND PROCEDURES | IT Test Policy | 2.127.1 | 05-2013 | 60807J |
| Soliciting Payment | EXAMINATION COLLECTIBILITY | 4.20.3 | 12-2010 | 29633F |
| Sources of Information | INVESTIGATIVE TECHNIQUES | 9.4.2 | 03-2012 | 36205B |
| Sources of Returns-Priority Programs-DIF and Ordering | PLANNING AND SPECIAL PROGRAMS | 4.1.3 | 08-2012 | 27604I |
| Special Case Processing | EXAM OFFER-IN-COMPROMISE | 4.18.7 | 01-2011 | 28833X |
| Special Case Processing | OFFER IN COMPROMISE | 5.8.10 | 09-2011 | 27853F |
| Special Cases | INTERNATIONAL AND INSULAR ISSUES | 5.21.7 | 08-2010 | 55072Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Special Computation Formats, Forms and Worksheets | SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | 8.17.5 | 09-2013 | 31913K |
| Special Determination Issues | EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | 7.20.4* | 07-2010 | 36938D |
| SPECIAL ENFORCEMENT PROGRAM (SEP) | SEP Responsibilities and Case Development | 4.16.1 | 06-2011 | 34426M |
| Special Examination Features and Programs | PLANNING AND SPECIAL PROGRAMS | 4.1.8 | 10-2006 | 27612I |
| Special Features of IRC 501(c)(3) Organizations | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.2 | 05-2003 | 27781W |
| Special Handling Procedures | REFUND TAX COMPLIANCE PROGRAM | 25.25.5* | 09-2013 | 61689H |
| Special Procedures for John Doe Summonses | SUMMONS | 25.5.7 | 11-2011 | 27536R |
| Special Processes | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.10 | 05-2012 | 30661H |
| SPECIAL PROCESSING PROCEDURES | Identity Theft Returns for Submission Processing | 3.28.4* | 02-2013 | 60510D |
| SPECIAL PROCESSING PROCEDURES | Individual Income Tax Returns | 3.28.3 | 10-2012 | 34521K |
| SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | Accounts Management Identity Theft | 21.9.2* | 08-2013 | 52830W |
| Specific Claims and Other Issues | INDIVIDUAL TAX RETURNS | 21.6.6* | 09-2013 | 36837R |
| Split Spousal Assessments (MFT 31) | INDIVIDUAL TAX RETURNS | 21.6.8 | 09-2013 | 36839N |
| SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | LIABILITY DETERMINATION | 4.19.6* | 04-2013 | 34131C |
| Stakeholder Liaison (SL) Activities | SMALL BUSINESS/SELF-EMPLOYED | 11.53.5 | 06-2013 | 48694A |
| Stakeholder Partnerships, Education and Communication | WAGE AND INVESTMENT OUTREACH PROCEDURES | 22.30.1 | 09-2013 | 36870C |
| Standard Paragraphs and Explanation of Adjustments | EXAMINATION OF RETURNS | 4.10.10 | 01-2011 | 34502D |
| Standard Validity Criteria | IDRS TERMINAL RESPONSES | 2.3.8* | 06-2011 | 28121Y |
| Standards for Using Email | OFFICE OF THE COMMISSIONER INTERNAL REVENUE | 1.10.3 | 08-2012 | 34421J |
| Statistic Editing of Individual Income Tax Returns | STATISTICS OF INCOME PROCESSING | 3.49.5 | 08-2012 | 51321W |
| Statistical Editing of Corporation Tax Returns | STATISTICS OF INCOME | 1.13.8 | 01-2006 | 30974N |
| Statistical Editing of Insurance Company Returns | STATISTICS OF INCOME | 1.13.9 | 04-1998 | 30976J |
| Statistical Reporting Overview | STATISTICS OF INCOME | 1.13.1 | 04-2005 | 30960Z |
| Statistical Sampling Auditing Techniques | COMPUTER AUDIT SPECIALIST | 4.47.3 | 07-2011 | 34154B |
| STATISTICS OF INCOME | Document Management | 1.13.3 | 07-2013 | 30964R |
| STATISTICS OF INCOME | Form 1040 Industry Coding | 1.13.4 | 03-1999 | 30966N |
| STATISTICS OF INCOME | Form 1120 Industry Coding | 1.13.7 | 01-2006 | 30972R |
| STATISTICS OF INCOME | Instructions for Processing the Taxpayer Usage Study | 1.13.6 | 01-2007 | 30970V |
| STATISTICS OF INCOME | Processing Management | 1.13.2 | 06-2013 | 30962V |
| STATISTICS OF INCOME | Statistical Editing of Corporation Tax Returns | 1.13.8 | 01-2006 | 30974N |
| STATISTICS OF INCOME | Statistical Editing of Insurance Company Returns | 1.13.9 | 04-1998 | 30976J |
| STATISTICS OF INCOME | Statistical Reporting Overview | 1.13.1 | 04-2005 | 30960Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| STATISTICS OF INCOME PROCESSING | Statistic Editing of Individual Income Tax Returns | 3.49.5 | 08-2012 | 51321W |
| Statute of Limitations Processes and Procedures | STATUTE OF LIMITATIONS | 25.6.1* | 09-2013 | 36881J |
| Statute Control and Extension | EMPLOYMENT TAX | 4.23.14 | 01-2013 | 35235F |
| Statute Control Procedures | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.9 | 05-2013 | 33834G |
| Statute Control Procedures | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.10 | 10-2010 | 33042Y |
| Statute Information on TEFRA Cases | APPEALS STATUTE RESPONSIBILITY | 8.21.6 | 09-2012 | 39933E |
| STATUTE OF LIMITATIONS | Examination Process - Assessment Statute of Limitations Controls | 25.6.23 | 03-2008 | 29221J |
| Statute of Limitations | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.3 | 01-2010 | 30417N |
| STATUTE OF LIMITATIONS | Extension of Assessment Statute of Limitations by Consent | 25.6.22 | 08-2011 | 28778J |
| STATUTE OF LIMITATIONS | Statute of Limitations Processes and Procedures | 25.6.1* | 09-2013 | 36881J |
| Statute of Limitations Considerations | BANKRUPTCY | 4.27.4 | 08-2009 | 27753E |
| Statutory Notices of Deficiency | TECHNICAL SERVICES | 4.8.9 | 07-2013 | 50713Q |
| Storage of Selected Returns | PLANNING AND SPECIAL PROGRAMS | 4.1.6 | 10-2006 | 27609L |
| STRATEGIC HUMAN CAPITAL MANAGEMENT | Delegated Examining Authority | 6.250.3 | 12-2012 | 53381S |
| STRATEGIC HUMAN CAPITAL MANAGEMENT | Policies, Requirements, Responsibilities and Strategies | 6.250.1 | 06-2002 | 34093Z |
| STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | Financial Operating Guidelines | 1.33.4 | 05-2011 | 48604K |
| STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | Reimbursable Operating Guidelines | 1.33.3 | 02-2011 | 50383K |
| STRATEGIC RECRUITMENT | Workforce Recruitment Strategies | 6.332.1 | 02-2010 | 33013V |
| Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements | INSTALLMENT AGREEMENTS | 5.14.5* | 03-2011 | 28507Y |
| Structuring | BANK SECRECY ACT | 4.26.13 | 06-2006 | 35439Z |
| Student Volunteer Service | VOLUNTEER SERVICE | 6.308.1 | 11-2009 | 53369K |
| SUBCHAPTER T COOPERATIVES | IRC Section 521 Exempt Farmers' Cooperatives | 4.44.1 | 01-2002 | 36078E |
| Submission Processing RRACS Procedures | ACCOUNTING AND DATA CONTROL | 3.17.50 | 10-2011 | 33003Z |
| Suitability Determinations for Employment | SUITABILITY DETERMINATIONS FOR EMPLOYMENT | 6.731.1 | 11-2009 | 33017N |
| SUITABILITY DETERMINATIONS FOR EMPLOYMENT | Suitability Determinations for Employment | 6.731.1 | 11-2009 | 33017N |
| Suits Against IRS Employees | LITIGATION AND JUDGMENTS | 25.3.4 | 07-2010 | 30399C |
| Suits Against the United States | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.5 | 08-2010 | 57346Z |
| Suits Against the United States and Claims for Damages under IRC 7433 | LITIGATION AND JUDGMENTS | 25.3.3 | 12-2010 | 30398R |
| Suits by the United States | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.4 | 12-2010 | 30752X |
| Suits by the United States | LITIGATION AND JUDGMENTS | 25.3.2* | 12-2010 | 30397G |
| SUMMONS | Enforcement of Summons | 25.5.10 | 01-2012 | 27539Y |
| SUMMONS | Examination of Books and Witnesses | 25.5.4 | 08-2011 | 27532Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| SUMMONS | Fees and Costs for Summoned Witnesses | 25.5.9 | 08-2010 | 27538N |
| SUMMONS | Introduction | 25.5.1 | 10-2011 | 27528R |
| SUMMONS | Preparation | 25.5.2 | 12-2011 | 27529C |
| SUMMONS | Procedures | 25.5.3 | 07-2013 | 27530D |
| SUMMONS | Special Procedures for John Doe Summonses | 25.5.7 | 11-2011 | 27536R |
| SUMMONS | Summons for Taxpayer Records and Testimony | 25.5.5 | 10-2011 | 27533K |
| SUMMONS | Summonses on Third-Party Witnesses | 25.5.6 | 02-2013 | 27534V |
| SUMMONS | Title 31 Bank Secrecy Act Investigations | 25.5.11 | 12-2011 | 27540Z |
| SUMMONS | Use of Summons Special Applications | 25.5.8 | 06-2011 | 27537C |
| Summons for Taxpayer Records and Testimony | SUMMONS | 25.5.5 | 10-2011 | 27533K |
| Summons Procedures | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.4 | 09-2010 | 38112J |
| Summonses | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.6 | 10-2010 | 30754T |
| Summonses on Third-Party Witnesses | SUMMONS | 25.5.6 | 02-2013 | 27534V |
| Supervisory Operator's Manual | ISRP SYSTEM | 3.24.202 | 10-2012 | 34456A |
| Supplemental Unemployment Benefit Trusts | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.17 | 06-2001 | 35971E |
| Supplemental Unemployment Benefit Trusts IRC 501(c)(17) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.25 | 01-2003 | 35968H |
| Supply Purchasing Program | REAL ESTATE AND FACILITIES MANAGEMENT | 1.14.2 | 06-2012 | 31321E |
| Surveillance and Non-Consensual Monitoring | INVESTIGATIVE TECHNIQUES | 9.4.6 | 07-2013 | 36209T |
| Survey Returns | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.7 | 07-2013 | 33832K |
| Suspension of Exempt Status Under IRC 501(p) | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.45 | 04-2009 | 48237B |
| Suspension of the Statutes of Limitation under IRC 7811(d) | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.14 | 10-2004 | 35726Z |
| System Administrator and Database Administrator | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.11 | 10-2010 | 30470Q |
| System Control Point (SCP) - Configuration Management | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.5* | 01-2011 | 73143U |
| SYSTEMIC ADVOCACY | Inventory Control and Working an Assignment | 13.2.2 | 07-2009 | 30666K |
| SYSTEMIC ADVOCACY | Processing Advocacy Issues | 13.2.1 | 07-2009 | 30665Z |
| Systems | SYSTEMS AND RESEARCH PROGRAMS | 21.2.1* | 08-2013 | 36806S |
| Systems Accountability Review | GENERAL | 3.0.257 | 10-2010 | 33173Y |
| SYSTEMS AND RESEARCH PROGRAMS | Master File Accounts Maintenance | 21.2.4* | 09-2013 | 36809Z |
| SYSTEMS AND RESEARCH PROGRAMS | Miscellaneous Forms and Processing | 21.2.5 | 09-2013 | 36810A |
| SYSTEMS AND RESEARCH PROGRAMS | Research | 21.2.2 | 09-2013 | 36807D |
| SYSTEMS AND RESEARCH PROGRAMS | Systems | 21.2.1* | 08-2013 | 36806S |
| SYSTEMS AND RESEARCH PROGRAMS | Transcripts | 21.2.3* | 09-2013 | 36808O |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| SYSTEMS DEVELOPMENT | Analysis Techniques and Deliverables | 2.5.11 | 04-2005 | 36327Q |
| SYSTEMS DEVELOPMENT | Data Name Standards | 2.5.7 | 04-2005 | 33499H |
| SYSTEMS DEVELOPMENT | Database Design Techniques and Deliverables | 2.5.13 | 04-2005 | 36192J |
| SYSTEMS DEVELOPMENT | Design Techniques and Deliverables | 2.5.12 | 04-2005 | 35415P |
| SYSTEMS DEVELOPMENT | Document Standards | 2.5.4 | 04-2005 | 30905A |
| SYSTEMS DEVELOPMENT | Function Point Standards | 2.5.10 | 06-2010 | 73139M |
| SYSTEMS DEVELOPMENT | Guidelines for Preparing Program Requirements Packages (PRPs) | 2.5.5 | 04-2005 | 30743M |
| SYSTEMS DEVELOPMENT | Programing Techniques and Source Code Standards | 2.5.3 | 03-2007 | 33498W |
| SYSTEMS DEVELOPMENT | Quality Assurance (QA) | 2.5.14 | 06-2010 | 35692E |
| Systems Development | SYSTEMS DEVELOPMENT | 2.5.1 | 09-2006 | 33496A |
| SYSTEMS DEVELOPMENT | Systems Development | 2.5.1 | 09-2006 | 33496A |
| Systems Operation (SO) | HEALTH COVERAGE TAX CREDIT (HCTC) | 25.19.7 | 09-2008 | 50495D |
| Systems Scheduling | MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | 2.7.6* | 01-2010 | 73144F |
| TAMIS Training | TAS TAMIS GUIDE | 13.4.3 | 05-2009 | 35621V |
| Tangible Personal Property Valuation Guidelines | ENGINEERING PROGRAM | 4.48.3 | 07-2006 | 39439N |
| TAS Authorities | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.4 | 10-2004 | 35723S |
| TAS Balanced Measure System | TAS BALANCED MEASURES | 13.5.1 | 10-2001 | 32657T |
| TAS BALANCED MEASURES | TAS Balanced Measure System | 13.5.1 | 10-2001 | 32657T |
| TAS Case Closing and Reopen Case Procedures | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.21 | 08-2012 | 47434M |
| TAS Case Transfer Process | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.17 | 08-2013 | 47430U |
| TAS Confidentiality | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.5 | 02-2011 | 30655D |
| TAS Operations Assistance Request (OAR) Process | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.19 | 04-2013 | 47432Q |
| TAS TAMIS GUIDE | Administration and Security | 13.4.2 | 02-2013 | 35620K |
| TAS TAMIS GUIDE | Administrative Reports | 13.4.7 | 04-2011 | 35625N |
| TAS TAMIS GUIDE | Creating and Working a Case on TAMIS | 13.4.5 | 07-2012 | 35623R |
| TAS TAMIS GUIDE | General TAMIS Information | 13.4.1 | 03-2009 | 32655X |
| TAS TAMIS GUIDE | Management Inventory Screens | 13.4.6 | 05-2009 | 35624C |
| TAS TAMIS GUIDE | Navigation/Querying | 13.4.4 | 05-2009 | 35622G |
| TAS TAMIS GUIDE | Report Writing | 13.4.8 | 03-2011 | 35626Y |
| TAS TAMIS GUIDE | TAMIS Training | 13.4.3 | 05-2009 | 35621V |
| TAS Taxpayer Assistance Order (TAO) Process | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.20 | 02-2011 | 47433B |
| TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | General Information | 4.62.1 | 06-2002 | 33000S |
| TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | Requests for Representation Funds and Gifts for Foreign Officials | 4.62.3 | 06-2002 | 33167U |
| Tax Audit Guidelines | PARTNERSHIP AND S CORPORATIONS | 4.35.1 | 05-2006 | 27742X |
| Tax Check Reports on Federal Appointees | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.31 | 10-2010 | 30454Q |
| Tax Computation/Tax Period Changes | INDIVIDUAL TAX RETURNS | 21.6.4* | 09-2013 | 36835V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| Tax Exempt and Government Entities (TE/GE) Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.8 | 09-2012 | 50794V |
| Tax Exempt and Government Entities (TEGE) | FRAUD HANDBOOK | 25.1.9* | 09-2011 | 27689F |
| Tax Exempt and Government Entities Division | ORGANIZATION AND STAFFING | 1.1.23 | 02-2007 | 49695V |
| Tax Exempt Bond Error Resolution Procedures | ERROR RESOLUTION | 3.12.26* | 10-2012 | 57692Q |
| TAX EXEMPT BONDS (TEB) | Closing Agreements | 4.81.6 | 08-2011 | 54530N |
| TAX EXEMPT BONDS (TEB) | Examination Selection | 4.81.2 | 10-2012 | 52554D |
| TAX EXEMPT BONDS (TEB) | Quality Review | 4.81.10 | 09-2012 | 51850E |
| TAX EXEMPT BONDS (TEB) | Questionnaire Compliance Check Projects | 4.81.3 | 04-2012 | 51854W |
| TAX EXEMPT BONDS (TEB) | Referral Program | 4.81.11 | 09-2012 | 51849D |
| TAX EXEMPT BONDS (TEB) | Tax Exempt Bonds Bondholder Referrals | 4.81.7 | 11-2008 | 51851P |
| TAX EXEMPT BONDS (TEB) | Tax Exempt Bonds Exam Process | 4.81.5 | 11-2009 | 51852A |
| TAX EXEMPT BONDS (TEB) | TEB Program | 4.81.1 | 10-2012 | 35428S |
| Tax Exempt Bonds Bondholder Referrals | TAX EXEMPT BONDS (TEB) | 4.81.7 | 11-2008 | 51851P |
| Tax Exempt Bonds Customer Education and Outreach | TEB TAXPAYER EDUCATION AND ASSISTANCE | 22.42.1 | 09-2012 | 35364J |
| Tax Exempt Bonds Exam Process | TAX EXEMPT BONDS (TEB) | 4.81.5 | 11-2009 | 51852A |
| TAX EXEMPT BONDS EXAMINATION GUIDELINES | Examining Qualified Small Issue Bonds | 4.82.1 | 01-2003 | 35429D |
| Tax Exempt Bonds Voluntary Closing Agreement Program | TE/GE CLOSING AGREEMENTS | 7.2.3 | 08-2011 | 35363Y |
| Tax Exempt Determination System (TEDS) Roles and Delegation | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.4 | 06-2011 | 55001P |
| Tax Exempt Determinations Systems (TEDS) Routing Slip Features | EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | 7.15.8 | 07-2013 | 55042K |
| Tax Exempt Quality Measurement System (TEQMS) | EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | 7.11.3 | 07-2012 | 33049X |
| Tax Exempt Quality Measurement System (TEQMS) | EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | 4.75.26 | 01-2003 | 33233P |
| Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | TAXPAYER CONTACTS | 21.3.8 | 09-2013 | 32596R |
| Tax Forms Distribution Programs | DISTRIBUTION | 1.18.3 | 02-2009 | 38315S |
| Tax on Net Investment Income of Private Foundations | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.14 | 05-2002 | 35927M |
| Tax Products Program | PUBLISHING | 1.17.3 | 11-2012 | 31853T |
| Tax Treaty Related Matters | INTERNATIONAL PROCEDURES | 4.60.3 | 01-2002 | 35008W |
| Taxable Expenditures of Private Foundations | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.19 | 06-2001 | 35964P |
| Taxation of Unrelated Business Income | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.4 | 08-2001 | 36075X |
| Taxes on Excess Benefit Transactions | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.30 | 11-2009 | 39745U |
| Taxes on Excess Business Holdings | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.17 | 08-2001 | 35963E |
| Taxes on Foundation Failure to Distribute Income | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.16 | 08-2001 | 35830I |
| Taxes on Investments Which Jeopardize Charitable Purposes | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.18 | 05-2002 | 35988Z |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| Taxes on Self-Dealing | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.15 | 08-2001 | 27564J |
| TAXPAYER ADVOCATE CASE PROCEDURES | Case and Inventory Management | 13.1.11 | 03-2011 | 30662S |
| TAXPAYER ADVOCATE CASE PROCEDURES | Casework Communications | 13.1.6 | 06-2013 | 30657Z |
| TAXPAYER ADVOCATE CASE PROCEDURES | Congressional Affairs Program | 13.1.8 | 02-2012 | 30659V |
| TAXPAYER ADVOCATE CASE PROCEDURES | Customer Complaints/RRA98 1203 Procedures | 13.1.15 | 09-2010 | 35727K |
| TAXPAYER ADVOCATE CASE PROCEDURES | Definition of Terms / Use of Abbreviations | 13.1.3 | 12-2008 | 30653H |
| TAXPAYER ADVOCATE CASE PROCEDURES | Executive Correspondence Case Procedures | 13.1.9 | 10-2004 | 30660W |
| TAXPAYER ADVOCATE CASE PROCEDURES | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) | 13.1.2 | 03-2012 | 30652W |
| TAXPAYER ADVOCATE CASE PROCEDURES | Processing TAS Cases | 13.1.18 | 02-2012 | 47431F |
| TAXPAYER ADVOCATE CASE PROCEDURES | Receipt and Assignment of TAS Cases | 13.1.16 | 06-2012 | 35728V |
| TAXPAYER ADVOCATE CASE PROCEDURES | Special Processes | 13.1.10 | 05-2012 | 30661H |
| TAXPAYER ADVOCATE CASE PROCEDURES | Suspension of the Statutes of Limitation under IRC 7811(d) | 13.1.14 | 10-2004 | 35726Z |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Authorities | 13.1.4 | 10-2004 | 35723S |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Case Closing and Reopen Case Procedures | 13.1.21 | 08-2012 | 47434M |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Case Transfer Process | 13.1.17 | 08-2013 | 47430U |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Confidentiality | 13.1.5 | 02-2011 | 30655D |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Operations Assistance Request (OAR) Process | 13.1.19 | 04-2013 | 47432Q |
| TAXPAYER ADVOCATE CASE PROCEDURES | TAS Taxpayer Assistance Order (TAO) Process | 13.1.20 | 02-2011 | 47433B |
| TAXPAYER ADVOCATE CASE PROCEDURES | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | 13.1.1 | 10-2004 | 30650A |
| TAXPAYER ADVOCATE CASE PROCEDURES | Taxpayer Advocate Service (TAS) Case Criteria | 13.1.7 | 04-2011 | 30658K |
| TAXPAYER ADVOCATE CASE PROCEDURES | Technical Advisors and the Virtual Team Process | 13.1.12 | 03-2012 | 30663D |
| Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.1 | 10-2004 | 30650A |
| Taxpayer Advocate Service (TAS) Case Criteria | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.7 | 04-2011 | 30658K |
| Taxpayer Advocate Service (TAS) Internal Management Document Program | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.13 | 08-2013 | 49558R |
| TAXPAYER ADVOCATE SERVICE COMMUNICATIONS | Internal and External Communications | 13.6.1 | 02-2012 | 35731S |
| Taxpayer Advocate Service Contacts and Identity Theft Referrals | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.11 | 06-2013 | 30275R |
| TAXPAYER CONTACTS | Accounts Management Balance Due Telephone Contacts | 21.3.12* | 09-2013 | 55809H |
| TAXPAYER CONTACTS | Field Assistance | 21.3.4* | 09-2013 | 36814S |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| Taxpayer Contacts | FIELD COLLECTING PROCEDURES | 5.1.10 | 06-2013 | 27790H |
| TAXPAYER CONTACTS | Forms and Information Requests | 21.3.6 | 09-2013 | 28017P |
| TAXPAYER CONTACTS | Incoming and Outgoing Correspondence/Letters | 21.3.3 | 09-2013 | 36813H |
| TAXPAYER CONTACTS | Information Returns Reporting Procedures | 21.3.11 | 12-2012 | 54528B |
| TAXPAYER CONTACTS | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) | 21.3.10 | 08-2013 | 33204M |
| TAXPAYER CONTACTS | Processing Reporting Agents File Authorizations | 21.3.9* | 08-2013 | 33093P |
| TAXPAYER CONTACTS | Processing Third Party Authorizations onto the Centralized Authorization File (CAF) | 21.3.7 | 09-2013 | 28789Q |
| TAXPAYER CONTACTS | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | 21.3.8 | 09-2013 | 32596R |
| TAXPAYER CONTACTS | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries | 21.3.2 | 12-2012 | 36812W |
| TAXPAYER CONTACTS | Taxpayer Contacts Resulting from Notice Issuance | 21.3.1* | 09-2013 | 36811L |
| TAXPAYER CONTACTS | Taxpayer Inquiry Referrals Form 4442 | 21.3.5 | 09-2013 | 28016E |
| Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries | TAXPAYER CONTACTS | 21.3.2 | 12-2012 | 36812W |
| Taxpayer Contacts Resulting from Notice Issuance | TAXPAYER CONTACTS | 21.3.1* | 09-2013 | 36811L |
| TAXPAYER CORRESPONDENCE | Taxpayer Correspondence Services | 25.13.1 | 01-2011 | 57125U |
| Taxpayer Correspondence Services | TAXPAYER CORRESPONDENCE | 25.13.1 | 01-2011 | 57125U |
| Taxpayer Inquiry Referrals Form 4442 | TAXPAYER CONTACTS | 21.3.5 | 09-2013 | 28016E |
| Taxpayer Protection Program | REFUND TAX COMPLIANCE PROGRAM | 25.25.6* | 09-2013 | 61691T |
| Taxpayer Representation | FIELD COLLECTING PROCEDURES | 5.1.23 | 10-2012 | 52165G |
| TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | Employee Plans | 7.1.1 | 07-2010 | 36111E |
| TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | Employee Plans Technical Advice Procedures | 7.1.5 | 07-2013 | 32589C |
| TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | EO Administrative Procedures (Introduction) | 7.1.2 | 12-2002 | 32513Q |
| TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | Exempt Organizations Technical Advice Procedures | 7.1.4 | 12-2002 | 32503U |
| TE/GE AIMS MANUAL | TE/GE AIMS Processing | 4.5.1 | 09-2013 | 36157C |
| TE/GE AIMS MANUAL | TE/GE AIMS Special Processing Procedures | 4.5.3 | 09-2006 | 36268K |
| TE/GE AIMS MANUAL | TE/GE Examined and Non-Examined Closures | 4.5.2 | 09-2006 | 36158N |
| TE/GE AIMS MANUAL | TE/GE Reports | 4.5.5 | 09-2006 | 36159Y |
| TE/GE AIMS Processing | TE/GE AIMS MANUAL | 4.5.1 | 09-2013 | 36157C |
| TE/GE AIMS Special Processing Procedures | TE/GE AIMS MANUAL | 4.5.3 | 09-2006 | 36268K |
| TE/GE CLOSING AGREEMENTS | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements | 7.2.1 | 04-2002 | 28391Y |
| TE/GE CLOSING AGREEMENTS | Employee Plans Compliance Resolution System (EPCRS) | 7.2.2 | 03-2002 | 36112P |
| TE/GE CLOSING AGREEMENTS | Tax Exempt Bonds Voluntary Closing Agreement Program | 7.2.3 | 08-2011 | 35363Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|---|------------|---------------|----------------|
| TE/GE DIVISION ORGANIZATION AND MANAGEMENT | TE/GE Roles and Responsibilities | 1.54.1 | 01-2006 | 32219B |
| TE/GE EXAMINATIONS | TEGE Communications with Appeals | 4.70.2 | 10-2002 | 32904J |
| TE/GE Examined and Non-Examined Closures | TE/GE AIMS MANUAL | 4.5.2 | 09-2006 | 36158N |
| TE/GE PROCESSING | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | 3.45.1* | 10-2012 | 32507M |
| TE/GE Reports | TE/GE AIMS MANUAL | 4.5.5 | 09-2006 | 36159Y |
| TE/GE Roles and Responsibilities | TE/GE DIVISION ORGANIZATION AND MANAGEMENT | 1.54.1 | 01-2006 | 32219B |
| Teachers' Retirement Fund Associations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.11 | 06-2001 | 35943M |
| Teachers' Retirement Fund Associations IRC 501(c)(11) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.19 | 01-2003 | 35995O |
| TEB Program | TAX EXEMPT BONDS (TEB) | 4.81.1 | 10-2012 | 35428S |
| TEB TAXPAYER EDUCATION AND ASSISTANCE | Tax Exempt Bonds Customer Education and Outreach | 22.42.1 | 09-2012 | 35364J |
| Technical Advice From the Office of Chief Counsel | EMPLOYMENT TAX | 4.23.15 | 05-2012 | 35236Q |
| Technical Advice to Taxpayers and Examination Personnel | GENERAL EXAMINING PROCEDURES | 4.2.3 | 10-2003 | 34445T |
| TECHNICAL ADVISOR PROGRAM | Petroleum Industry Program | 4.40.4 | 05-2006 | 27633L |
| TECHNICAL ADVISOR PROGRAM | Program Responsibilities and Duties | 4.40.2 | 03-2002 | 27629D |
| Technical Advisor Program | TECHNICAL ADVISOR PROGRAM | 4.40.1 | 03-2002 | 27628S |
| TECHNICAL ADVISOR PROGRAM | Technical Advisor Program | 4.40.1 | 03-2002 | 27628S |
| Technical Advisors and the Virtual Team Process | TAXPAYER ADVOCATE CASE PROCEDURES | 13.1.12 | 03-2012 | 30663D |
| TECHNICAL AND PROCEDURAL GUIDELINES | Administrative Cost and Qualified Offer Cases | 8.7.15 | 09-2012 | 59921E |
| TECHNICAL AND PROCEDURAL GUIDELINES | Appeals Bankruptcy Cases | 8.7.6 | 02-2013 | 50792Z |
| TECHNICAL AND PROCEDURAL GUIDELINES | Appeals Employment Tax Procedures | 8.7.16 | 09-2012 | 59972V |
| TECHNICAL AND PROCEDURAL GUIDELINES | Appeals Estate and Gift Tax Cases | 8.7.4 | 08-2012 | 50789C |
| TECHNICAL AND PROCEDURAL GUIDELINES | Claims and Overassessment Cases | 8.7.7 | 08-2012 | 50793K |
| TECHNICAL AND PROCEDURAL GUIDELINES | Domestic and International Operations Programs | 8.7.3 | 09-2012 | 33162R |
| TECHNICAL AND PROCEDURAL GUIDELINES | e-file Cases | 8.7.13 | 09-2013 | 50857T |
| TECHNICAL AND PROCEDURAL GUIDELINES | Excise Tax Cases and IRA Adjustments | 8.7.10 | 08-2012 | 50796R |
| TECHNICAL AND PROCEDURAL GUIDELINES | Freedom of information Act (FOIA) Administrative Appeal Cases | 8.7.14 | 08-2012 | 57392N |
| TECHNICAL AND PROCEDURAL GUIDELINES | Guidelines for Cases with Special Issues | 8.7.1 | 09-2012 | 36060Y |
| TECHNICAL AND PROCEDURAL GUIDELINES | Joint Committee (JC) Cases | 8.7.9 | 09-2013 | 50795G |
| TECHNICAL AND PROCEDURAL GUIDELINES | Tax Exempt and Government Entities (TE/GE) Cases | 8.7.8 | 09-2012 | 50794V |
| TECHNICAL AND PROCEDURAL GUIDELINES | Transferee and Transferor Liabilities | 8.7.5 | 09-2012 | 50790D |
| TECHNICAL AND PROCEDURAL GUIDELINES | Working Appeals Team Cases | 8.7.11 | 09-2013 | 50797C |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|---|---|----------------------|-----------------------|
| Technical Assistance and Technical Advice Requests | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.13 | 09-2012 33840K |
| Technical Field Support | TECHNICAL SERVICES | 4.8.7 | 06-2012 31424M |
| Technical Guidelines for Employment Tax Issues | EMPLOYMENT TAX | 4.23.5* | 08-2012 35225J |
| Technical Provisions of IRC 6015 | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.3* | 03-2013 30266G |
| Technical Review | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.11 | 04-2010 33043J |
| TECHNICAL SERVICES | Case Processing | 4.8.2 | 06-2013 31456W |
| TECHNICAL SERVICES | Examination Quality Measurement Staff (EQMS) | 4.8.3 | 03-2013 31432M |
| Technical Services | EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | 4.7.7 | 10-2011 30465X |
| TECHNICAL SERVICES | Mandatory Review | 4.8.4 | 05-2012 31433X |
| TECHNICAL SERVICES | Miscellaneous Responsibilities | 4.8.8 | 07-2011 31428E |
| TECHNICAL SERVICES | Notice of Determination of Worker Classification | 4.8.10 | 07-2012 50714B |
| TECHNICAL SERVICES | Organization and Responsibilities | 4.8.1 | 07-2012 31455L |
| TECHNICAL SERVICES | Post Examination Case Processing Requirements | 4.8.5 | 03-2012 31422Q |
| TECHNICAL SERVICES | Statutory Notices of Deficiency | 4.8.9 | 07-2013 50713Q |
| TECHNICAL SERVICES | Technical Field Support | 4.8.7 | 06-2012 31424M |
| Technology Officer | ORGANIZATION AND STAFFING | 1.1.12 | 07-2012 30386Z |
| TEFRA Bankruptcy | PASS-THROUGH ENTITY HANDBOOK | 4.31.7 | 10-2010 50160J |
| TEFRA Examinations - CTF Procedures | PASS-THROUGH ENTITY HANDBOOK | 4.31.3* | 06-2013 36879X |
| TEFRA Examinations - Field Office Procedures | PASS-THROUGH ENTITY HANDBOOK | 4.31.2* | 06-2013 36874U |
| TEGE Communications with Appeals | TE/GE EXAMINATIONS | 4.70.2 | 10-2002 32904J |
| Telephone Contacts | RELIEF FROM JOINT AND SEVERAL LIABILITY | 25.15.16 | 03-2013 49557G |
| Telework (Flexiplace) Program | EMPLOYEE BENEFITS | 6.800.2 | 12-2010 54590P |
| Temporary Assignments Under the Intergovernmental Personnel Act (IPA) | TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | 6.334.1 | 11-2009 53371W |
| TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | Temporary Assignments Under the Intergovernmental Personnel Act (IPA) | 6.334.1 | 11-2009 53371W |
| Termination and Jeopardy Assessments and Jeopardy Collection | LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | 5.17.15 | 12-2009 49712V |
| Termination of Private Foundation Status | PRIVATE FOUNDATIONS MANUAL | 7.26.7 | 04-2003 35989K |
| The Abusive Transactions (AT) Process | ABUSIVE TRANSACTIONS | 4.32.2 | 06-2012 38330H |
| The Bankruptcy Code and Collection | BANKRUPTCY AND OTHER INSOLVENCIES | 5.9.2 | 09-2010 39956D |
| The IRS Balanced Performance Measurement System | MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | 1.5.1 | 11-2011 30331Q |
| The National Railroad Retirement Investment Trust | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.28 | 08-2006 34255N |
| The Records Management Program | RECORDS AND INFORMATION MANAGEMENT | 1.15.1 | 08-2013 31421F |
| The Use of Integrated Data Retrieval System (IDRS) | SECURITY AND PRIVACY | 2.12.1* | 12-2011 53401Z |
| Third Party Contacts | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.3 | 07-2010 38111Y |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|---|--|------------|---------------|----------------|
| Third Party Contacts | EXAMINING OFFICERS GUIDE (EOG) | 4.11.57 | 12-2011 | 36507A |
| Third Party Contacts | FIELD COLLECTING PROCEDURES | 5.1.17 | 06-2011 | 29420A |
| Third-Party Payer Arrangements for Employment Taxes | FIELD COLLECTING PROCEDURES | 5.1.24* | 08-2012 | 58417H |
| TIGTA and GAO Audit Program Process at the LMSB Division | LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | 11.51.1 | 06-2008 | 49775E |
| Title 26 Seizures for Forfeiture | ASSET SEIZURE AND FORFEITURE | 9.7.13 | 05-2012 | 36440K |
| Title 31 Bank Secrecy Act Investigations | SUMMONS | 25.5.11 | 12-2011 | 27540Z |
| Top-Heavy Plans | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.5 | 03-2006 | 35954T |
| Total Evaluation Performance System (TEPS) for Managers of Measured Employees | INTEGRATED MANAGEMENT SYSTEM | 3.43.401 | 02-2009 | 34937Y |
| Training | SKILLS AND TRAINING | 9.2.1 | 08-2013 | 36231X |
| Training Evaluation Policy | LEARNING AND EDUCATION | 6.410.9 | 08-2013 | 57678M |
| Transcription and Case Establishment | EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | 7.21.4 | 01-2003 | 27617L |
| Transcripts | SYSTEMS AND RESEARCH PROGRAMS | 21.2.3* | 09-2013 | 36808O |
| Transfer of Returns Open for Examination | EXAMINING OFFICERS GUIDE (EOG) | 4.11.29 | 09-2010 | 36395S |
| Transferee and Transferor Liabilities | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.5 | 09-2012 | 50790D |
| Transferee Liability Cases | EXAMINING OFFICERS GUIDE (EOG) | 4.11.52 | 11-2004 | 36501M |
| Transfers | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.33 | 04-2010 | 30373W |
| Transfers of Property by and to Foreign Corporations | INTERNATIONAL PROGRAM AUDIT GUIDELINES | 4.61.11 | 05-2006 | 27738P |
| Transportation Management | MAIL AND TRANSPORTATION MANAGEMENT | 1.22.6 | 08-2012 | 31776R |
| Travel Card Program Handbook | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.4 | 10-2012 | 48041H |
| Treasury Information Executive Repository | ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | 1.36.2 | 10-2012 | 50695F |
| Trial | TRIAL AND COURT RELATED ACTIVITIES | 9.6.4 | 05-2012 | 36225T |
| TRIAL AND COURT RELATED ACTIVITIES | Plea Agreements and Sentencing Process | 9.6.2 | 08-2008 | 36464U |
| TRIAL AND COURT RELATED ACTIVITIES | Pre-Trial Procedures | 9.6.3 | 05-2008 | 36465F |
| TRIAL AND COURT RELATED ACTIVITIES | Trial | 9.6.4 | 05-2012 | 36225T |
| TRUST FUND COMPLIANCE | Collectibility Determination | 5.7.5 | 06-2011 | 35499B |
| TRUST FUND COMPLIANCE | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case | 5.7.10 | 03-2013 | 53316X |
| TRUST FUND COMPLIANCE | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | 5.7.3* | 07-2012 | 35497F |
| TRUST FUND COMPLIANCE | Federal Contractors | 5.7.9 | 02-2013 | 47908V |
| TRUST FUND COMPLIANCE | FTD Alerts | 5.7.1 | 11-2012 | 35495J |
| TRUST FUND COMPLIANCE | In-Business Repeater or Pyramiding Taxpayers | 5.7.8 | 05-2012 | 31077V |
| TRUST FUND COMPLIANCE | Investigation and Recommendation of TFRP | 5.7.4 | 08-2013 | 35498Q |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|--|------------|---------------|----------------|
| TRUST FUND COMPLIANCE | Letter 903 Process | 5.7.2 | 09-2012 | 35496U |
| TRUST FUND COMPLIANCE | Payment Application and Refund Claims | 5.7.7 | 08-2013 | 35502N |
| TRUST FUND COMPLIANCE | Trust Fund Penalty Assessment Action | 5.7.6 | 08-2013 | 35501C |
| Trust Fund Penalty Assessment Action | TRUST FUND COMPLIANCE | 5.7.6 | 08-2013 | 35501C |
| TRUST FUND RECOVERY PENALTY (TFRP) | Account and Processing Support (APS) Procedures for TFRP Appeals | 8.25.3 | 12-2012 | 50811V |
| Trust Fund Recovery Penalty (TFRP) | LIABILITY COLLECTION | 5.19.14* | 11-2011 | 49610Y |
| TRUST FUND RECOVERY PENALTY (TFRP) | Trust Fund Recovery Penalty (TFRP) Overview and Authority | 8.25.1 | 07-2013 | 50809J |
| TRUST FUND RECOVERY PENALTY (TFRP) | Working Trust Fund Recovery Penalty Cases in Appeals | 8.25.2 | 07-2013 | 50810K |
| Trust Fund Recovery Penalty (TFRP) Overview and Authority | TRUST FUND RECOVERY PENALTY (TFRP) | 8.25.1 | 07-2013 | 50809J |
| Trust Fund Recovery Penalty Mediation Procedures | ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | 8.26.10 | 09-2012 | 59867B |
| Types of Records and Their Life Cycles | RECORDS AND INFORMATION MANAGEMENT | 1.15.2 | 08-2013 | 31423B |
| U.S. Withholding Agent Examinations - Form 1042 | EXAMINATION OF RETURNS | 4.10.21 | 07-2008 | 51337G |
| Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.3 | 09-2012 | 36272S |
| Undercover Operations | INVESTIGATIVE TECHNIQUES | 9.4.8 | 11-2012 | 36211F |
| Unemployment Tax Returns | ERROR RESOLUTION | 3.12.154* | 10-2012 | 33743Q |
| Unemployment Tax Returns | ISRP SYSTEM | 3.24.154 | 10-2012 | 34464A |
| Unemployment Tax Returns | RETURNS AND DOCUMENTS ANALYSIS | 3.11.154* | 10-2012 | 33581C |
| Unemployment Taxes | BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | 21.7.3* | 09-2013 | 36843V |
| Unified Work Request (UWR) Process | REQUIREMENTS AND DEMAND MANAGEMENT | 2.22.1 | 09-2012 | 38167S |
| Unisys Operating Systems Security Standards | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.30* | 10-2012 | 50509G |
| United States Certification for Reduced Tax Rates in Tax Treaty Countries | INTERNATIONAL | 21.8.4 | 09-2013 | 49817Z |
| Unpaid Assessments | REVENUE ACCOUNTING | 1.34.4 | 06-2009 | 53135C |
| Unpostable Resolution | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.35 | 12-2009 | 30375S |
| Unpostables | ACCOUNT RESOLUTION | 21.5.5 | 09-2013 | 36825Z |
| Unrelated Debt Financed Income | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.8 | 06-2001 | 36089L |
| Unrelated Trade or Business | EXEMPT ORGANIZATIONS TAX MANUAL | 7.27.5 | 06-2001 | 36076I |
| Updating/Correcting AIMS Data Base | AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | 4.4.34 | 03-2011 | 30374H |
| Use of Direct Buyouts (VSIP) and Job Swaps | VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | 6.576.1 | 01-2010 | 54012M |
| Use of Force Procedures | SKILLS AND TRAINING | 9.2.3 | 07-2013 | 36228A |
| Use of Non-Reduction in Force (RIF) Job Abolishment Procedures | JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | 6.350.1 | 08-2013 | 54011B |
| Use of Pseudonyms by IRS Employees | PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | 10.5.7 | 11-2010 | 49882U |
| Use of Summons Special Applications | SUMMONS | 25.5.8 | 06-2011 | 27537C |

| CHAPTER TITLE/Section Title | IRM Number | Revision Date | Catalog Number |
|---|--|----------------------|-----------------------|
| Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | PUBLISHING | 1.17.7 | 12-2012 53478W |
| User Fee Policies and Procedures | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.19 | 11-2012 51377Q |
| User Guide for Requesting a Published Product | PUBLISHING | 1.17.9 | 02-2013 59991C |
| Uses of Section 1204 Statistics | MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | 1.5.2 | 05-2012 30332B |
| Using and Researching the Internal Revenue Manual (IRM) | INTERNAL MANAGEMENT DOCUMENTS SYSTEM | 1.11.6 | 08-2012 35817P |
| Using Appropriated Funds to Purchase Meals and Light Refreshments | SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | 1.32.20 | 08-2010 53762P |
| VALUATION ASSISTANCE | Valuation Assistance Procedures | 8.18.1 | 08-2012 31885D |
| Valuation Assistance for Cases Involving Works of Art | ENGINEERING PROGRAM | 4.48.2 | 10-2012 31715E |
| Valuation Assistance Procedures | VALUATION ASSISTANCE | 8.18.1 | 08-2012 31885D |
| Valuation of Assets | EMPLOYEE PLANS TECHNICAL GUIDELINES | 4.72.8 | 09-2006 35957A |
| Verification of Income | REFUND TAX COMPLIANCE PROGRAM | 25.25.3* | 09-2013 61686A |
| Veterans Employment Programs and Restoration to Duty | VETERANS' RECRUITMENT APPOINTMENTS | 6.307.1 | 11-2009 20269R |
| Veterans' Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.19 | 09-2005 35982L |
| Veterans' Organizations | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.26 | 01-2011 35994D |
| VETERANS' RECRUITMENT APPOINTMENTS | Veterans Employment Programs and Restoration to Duty | 6.307.1 | 11-2009 20269R |
| Video Conference Services | ENTERPRISE NETWORKS | 2.13.25 | 07-2013 40187E |
| Virtualization Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.9* | 12-2012 53314B |
| Voice Messaging System | ENTERPRISE NETWORKS | 2.13.4 | 07-2013 36331Y |
| Voice Premise Communications | ENTERPRISE NETWORKS | 2.13.3 | 07-2013 36330N |
| Voice Systems Security | ENTERPRISE NETWORKS | 2.13.8 | 07-2013 47359G |
| Voluntary Employees' Beneficiary Associations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.9 | 05-2002 35942B |
| Voluntary Employees' Beneficiary Associations IRC 501(c)(9) | EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | 4.76.18 | 11-2002 35966L |
| VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | Use of Direct Buyouts (VSIP) and Job Swaps | 6.576.1 | 01-2010 54012M |
| VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | Policies, Responsibilities, Requirements, and Procedures | 6.715.1 | 07-2002 33016C |
| VOLUNTEER SERVICE | Student Volunteer Service | 6.308.1 | 11-2009 53369K |
| W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | WAGE AND INVESTMENT | 1.55.6 | 09-2013 48309K |
| WAGE AND INVESTMENT | Employee Suggestion Program | 1.55.5 | 04-2007 37355S |
| WAGE AND INVESTMENT | Internet Content Publishing Process (ICPP) Management Document | 11.55.1 | 01-2009 35857Z |
| Wage and Investment | ORGANIZATION AND STAFFING | 1.1.13 | 10-2013 30387K |
| WAGE AND INVESTMENT | Organizational Changes | 1.55.2 | 09-2009 37989E |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|------------|---------------|----------------|
| WAGE AND INVESTMENT | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | 1.55.6 | 09-2013 | 48309K |
| WAGE AND INVESTMENT | Wage and Investment Communications and Liaison | 11.55.2 | 09-2008 | 49223X |
| WAGE AND INVESTMENT | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines | 1.55.7 | 08-2012 | 51772R |
| Wage and Investment Communications and Liaison | WAGE AND INVESTMENT | 11.55.2 | 09-2008 | 49223X |
| WAGE AND INVESTMENT OUTREACH PROCEDURES | Stakeholder Partnerships, Education and Communication | 22.30.1 | 09-2013 | 36870C |
| Wage and Investment Research and Analysis (WIRA) Procedural Guidelines | WAGE AND INVESTMENT | 1.55.7 | 08-2012 | 51772R |
| Wagering Tax Information | DISCLOSURE OF OFFICIAL INFORMATION | 11.3.26 | 09-2013 | 30449X |
| Web Server Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.22* | 04-2013 | 55175G |
| WEB SERVICES | Accessibility Guidelines for the Web | 2.25.5 | 04-2006 | 37014U |
| WEB SERVICES | Intranet Site and Web Server Registration Procedures | 2.25.3 | 08-2009 | 36514P |
| WEB SERVICES | IRS Domain Naming Standards | 2.25.13 | 04-2006 | 37394R |
| WEB SERVICES | IRS Portal and Extranet Usage Standard | 2.25.2 | 08-2008 | 37414Y |
| WEB SERVICES | IRS.gov Content Management Guidelines | 2.25.101 | 08-2006 | 38937M |
| WEB SERVICES | IRS.gov Website Help Desk Process | 2.25.102 | 06-2012 | 38938X |
| WEB SERVICES | Lyris List Procedures | 2.25.104 | 08-2006 | 38941U |
| WEB SERVICES | Portal Environment Usability Services | 2.25.14 | 04-2006 | 37395C |
| Whipsaw Assessments | ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | 5.20.6 | 07-2010 | 38118X |
| Whistle Blower Claims | EMPLOYEE PLANS EXAMINATION OF RETURNS | 4.71.24 | 05-2013 | 61731S |
| Whistleblower Awards | INFORMATION AND WHISTLEBLOWER AWARDS | 25.2.2 | 07-2010 | 27544R |
| Whistleblower Office | ORGANIZATION AND STAFFING | 1.1.26 | 06-2010 | 54082K |
| Windows Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.20* | 06-2013 | 50853B |
| Wireless Communications | ENTERPRISE NETWORKS | 2.13.6 | 07-2013 | 32522B |
| Wireless Security Policy | INFORMATION TECHNOLOGY (IT) SECURITY | 10.8.40 | 10-2012 | 50854M |
| Withholding Compliance Program | LIABILITY COLLECTION | 5.19.11* | 05-2012 | 39978R |
| WORK PLANNING AND CONTROL | Campus Monitoring Reports | 3.30.124* | 11-2012 | 34770H |
| WORK PLANNING AND CONTROL | Control Data Analysis | 3.30.126 | 03-2013 | 32161W |
| WORK PLANNING AND CONTROL | Cost Estimate Reference | 3.30.10 | 05-2010 | 32204C |
| WORK PLANNING AND CONTROL | Embedded Quality for Submission Processing (EQSP) System | 3.30.30 | 05-2012 | 47307E |
| WORK PLANNING AND CONTROL | Individual Review | 3.30.28 | 03-2007 | 34740T |
| WORK PLANNING AND CONTROL | Processing Timeliness: Cycles, Criteria, and Critical Dates | 3.30.123* | 10-2012 | 34760L |
| WORK PLANNING AND CONTROL | Project PCA Production Control Accounting | 3.30.50 | 08-2012 | 34755S |
| WORK PLANNING AND CONTROL | Workload Scheduling | 3.30.127 | 02-2012 | 33048M |
| Workers' Compensation Program | EMPLOYEE BENEFITS | 6.800.1 | 02-2011 | 37476W |
| Workforce Recruitment Strategies | STRATEGIC RECRUITMENT | 6.332.1 | 02-2010 | 33013V |

| CHAPTER TITLE/Section Title | | IRM Number | Revision Date | Catalog Number |
|--|---|-------------------|----------------------|-----------------------|
| Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | ACCOUNTING AND DATA CONTROL | 3.17.80* | 11-2012 | 47865P |
| Working Appeals Team Cases | TECHNICAL AND PROCEDURAL GUIDELINES | 8.7.11 | 09-2013 | 50797C |
| Working Cases in Appeals | APPEALS FUNCTION | 8.1.3 | 08-2012 | 36184J |
| Working Decedent Cases | DECEDENT ESTATES AND ESTATE TAX | 5.5.3 | 03-2010 | 35481V |
| Working Trust Fund Recovery Penalty Cases in Appeals | TRUST FUND RECOVERY PENALTY (TFRP) | 8.25.2 | 07-2013 | 50810K |
| Workload Management | FIELD COLLECTING PROCEDURES | 5.1.31 | 07-2011 | 49810A |
| Workload Scheduling | WORK PLANNING AND CONTROL | 3.30.127 | 02-2012 | 33048M |
| Workpapers | EXAMINATION OF RETURNS | 4.10.9 | 02-2010 | 27644S |
| Workpapers - Employment Tax Examinations | EMPLOYMENT TAX | 4.23.4 | 09-2011 | 35224Y |
| Workpapers and Report Writing | FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | 4.90.9 | 10-2010 | 33041N |
| Workpapers and Reports Resources | LB&I GUIDE FOR QUALITY EXAMINATIONS | 4.46.6 | 05-2013 | 38197G |

INTERNAL REVENUE MANUAL (IRM)

OBSOLETE IRM SECTIONS

September 2013

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|---------------|----------------|--|-------------------------|
| Part 1: Organization, Finance and Management | | | | |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.2 | 03-2012 | 73276Q | Delegations of Authority | 1229 |
| 1.2.4 | 09-2000 | 30928Z | Use of Pseudonyms by Internal Revenue Service Employees | |
| 1.2.24 | 08-2007 | 50507K | Policy Statements for Special Topics | |
| 1.2.61 | 02-2011 | 50076S | Division Delegation of Authorities for Wage & Investment | 1.55.1 |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.4 | 04-2008 | 37430Y | Useful Web Pages for Managers | |
| LEM 1.4.50* | 07-2007 | 26388H | Collection Group Manager, Territory Manager and Area Director Operational Aid | |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.4 | 07-2009 | 30334X | Section 1204/Regulation 801 Guidance for Appeals | 105.4 CH. 4 |
| 1.5.6 | 11-2007 | 30336T | Section 1204/Regulation 801 Guidance for Large and Mid-Size Business Division | 105.4 CH. 6 |
| 1.5.7 | 11-2007 | 30337E | Section 1204/Regulation 801 Guidance for Small Business and Self Employed Division | 105.4 CH. 7 |
| 1.5.9 | 10-2002 | 30339A | Section 1204/Regulation 801 Guidance for Tax Exempt / Government Entities (TE/GE) | 105.4 CH. 9 |
| 1.5.10 | 05-2007 | 30341M | Section 1204/Regulation 801 Guidance for Wage and Investment (W&I) | 105.4 CH. 10 |
| 1.8 CHIEF FINANCIAL OFFICER | | | | |
| 1.8.4 | 02-2008 | 34695B | Procedures for the Certifications of Collections, Refunds, and Credits | |
| 1.9 NATIONAL SECURITY INFORMATION | | | | |
| 1.9.1 | 02-2001 | 31704X | Overview | 1(16)31 |
| 1.9.2 | 02-2001 | 31706T | Classification Management | 1(16)31 |
| 1.9.3 | 02-2001 | 31707E | Safeguarding National Security Information | 1(16)31 |
| 1.9.4 | 02-2001 | 31708P | Security Violations / Loss or Compromise of Classified Information | 1(16)31 |
| 1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE | | | | |
| 1.10.1 | 03-2007 | 33092E | The IRS Correspondence Manual | |
| 1.10.2 | 11-2002 | 33045F | Reference Materials for Preparing Correspondence | |
| 1.13 STATISTICS OF INCOME | | | | |
| 1.13.5 | 01-2007 | 30968J | Statistical Editing of Individual Income Tax Returns | 1(13)26.2 CH. (11)00 |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | | |
| 1.15.8 | 08-2009 | 30977U | Records Control Schedule for Administrative and Organizational Records | 1.15.2 CH 1; 1(15)59.11 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|-------------------|----------------------|-----------------------|---|----------------------------------|
| 1.15.10 | 08-2006 | 30979Q | Records Control Schedule for Appeals | 1.15.2 CH 3; 1(15)59.13 |
| 1.15.11 | 05-2013 | 30980R | Records Control Schedule for Enrollment and Practice | Doc 12990; 1.15.2 CH 4; 1(10) 00 |
| 1.15.12 | 10-2007 | 30981C | Records Control Schedule for Inspection | 1.15.2 CH 5; 1(10)100-2 |
| 1.15.13 | 11-2002 | 30982N | Records Control Schedule for the Chief Counsel | 1.15.2 CH 6; 1(15)59.16 |
| 1.15.14 | 08-2008 | 30983Y | Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices | 1.15.2 CH 7; 1(15)59.1(10) |
| 1.15.15 | 11-2002 | 30984J | Records Control Schedule for Regional/District Counsel | 1.15.2 CH 8; 1(15)59.29 |
| 1.15.16 | 01-2003 | 30985U | Records Control Schedule for the Chief Financial Officer | 1.15.2 CH 9 |
| 1.15.17 | 02-2009 | 30986F | Records Control Schedule for Information Technology | 1.15.2 CH 10; 1(15)59.1(18) |
| 1.15.18 | 10-2007 | 30987Q | Records Control Schedule for Enterprise Computing Center - Detroit | 1.15.2 CH 11; 1(15)59.1(12) |
| 1.15.19 | 06-2010 | 30988B | Records Control Schedule for Martinsburg Computing Center | 1.15.2 CH 12; 1(15)59.1(17) |
| 1.15.20 | 10-2010 | 30989M | Records Control Schedule for Administration/Organization Support Operational Records | 1.15.2 CH 13 |
| 1.15.21 | 10-2008 | 30990N | Records Control Schedule for Strategic Planning | 1.15.2 CH 14; 1(15)59.18 |
| 1.15.22 | 05-2009 | 30991Y | Records and Information Management | 1.15.2 CH 15 |
| 1.15.23 | 03-2009 | 30992J | Records Control Schedule for Tax Administration - Examination | 1.15.2 CH 16; 1(15)59.12 |
| 1.15.26 | 06-2005 | 30995Q | Records Control Schedule for Tax Administration - International | 1.15.2 CH 19; 1(15)59.1(19) |
| 1.15.28 | 08-2004 | 30997M | Records Control Schedule for Collection | 1.15.2 CH 21; 1(15)59.24 |
| 1.15.29 | 07-2005 | 30998X | Records Control Schedule for Service Center Operations | 1.15.2 CH 22; 1(15)59.26 |
| 1.15.31 | 08-2008 | 31000Y | Records Control Schedule for Customer Service | 1.15.2 CH 24; 1(15)59.21 |
| 1.15.33 | 01-2003 | 31003F | Records Control Schedule for Legislative Affairs | 1.15.2 CH 27 |
| 1.15.34 | 03-2009 | 31004Q | Records Control Schedule for Communications | 1.15.2 CH 28 |
| 1.15.38 | 09-2005 | 31011F | General Records Schedule (GRS) 1, Civilian Personnel Records | 1.15.3 CH 1; 1(15)59.31 |
| 1.15.39 | 10-2008 | 31012Q | General Records Schedule (GRS) 2, Payrolling and Pay Administration | 1.15.3 CH 2; 1(15)59.31 |
| 1.15.40 | 08-2008 | 31013B | General Records Schedule (GRS) 3 for Procurement, Supply and Grant Records | 1.15.3 CH 3; 1(15)59.31 |
| 1.15.41 | 08-2008 | 31014M | General Records Schedule (GRS) 4 for Property Disposal Records | 1.15.3 CH 4; 1(15)59.31 |
| 1.15.42 | 05-2007 | 31015X | General Records Schedule (GRS) 5, Budget Preparation, Presentation and Apportionment | 1.15.3 CH 5; 1(15)59.31 |
| 1.15.43 | 02-2009 | 31016I | General Records Schedule (GRS) 6 for Accountable Officers' Accounts | 1.15.3 CH 6; 1(15)59.31 |
| 1.15.44 | 05-2007 | 31017T | General Records Schedule (GRS) 7, Expenditure Accounting Records | 1.15.3 CH 7; 1(15)59.31 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---------------------------------------|----------------------|-----------------------|---|--------------------------------|
| 1.15.45 | 05-2007 | 31018E | General Records Schedule (GRS) 8, Stores, Plant and Cost Accounting Records | 1.15.3 CH 8; 1(15)59.31 |
| 1.15.46 | 08-2008 | 31019P | General Records Schedule (GRS) 9 - Travel and Transportation Records | 1.15.3 CH 9; 1(15)59.31 |
| 1.15.47 | 08-2008 | 31020Q | General Records Schedule (GRS) 10 - Motor Vehicle and Aircraft Maintenance and Operations Records | 1.15.3 CH 10; 1(15)59.31 |
| 1.15.48 | 05-2007 | 31021B | General Records Schedule (GRS) 11, Space and Maintenance Records | 1.15.3 CH 11; 1(15)59.31 |
| 1.15.49 | 05-2007 | 31022M | Communication Records | 1.15.3 CH 12; 1(15)59.31 |
| 1.15.50 | 08-2008 | 31023X | General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records | 1.15.3 CH 13; 1(15)59.31 |
| 1.15.51 | 08-2008 | 31024I | General Records Schedule (GRS) 14 - Informational Services Records | 1.15.3 CH 14; 1(15)59.31 |
| 1.15.52 | 05-2007 | 31025T | Housing Records | 1.15.3 CH 15; 1(15)59.31 |
| 1.15.53 | 10-2008 | 31026E | GRS 16 - Administrative Management Records | 1.15.3 CH 16; 1(15)59.31 |
| 1.15.54 | 05-2007 | 31027P | GRS 17, Cartographic/Remote Sensing Imagery, and Related Records | 1.15.3 CH 17; 1(15)59.31 |
| 1.15.55 | 08-2008 | 31030M | GRS 18 - Security and Protective Services Records | 1.15.3 CH 18; 1(15)59.31 |
| 1.15.56 | 10-2004 | 38417P | General Records Schedule for Information Technology Operations and Management Records | |
| 1.15.57 | 08-2008 | 31032I | GRS 20 - Electronic Records | 1.15.3 CH 20; 1(15)59.31 |
| 1.15.58 | 05-2007 | 31033T | GRS 21, Audiovisual Records | 1.15.3 CH 21; 1(15)59.31 |
| 1.15.59 | 01-2006 | 40955C | GRS 22, Inspector General Records | 1.15.3 CH 22 |
| 1.15.60 | 08-2008 | 31035P | GRS 23 - Records Common to Most Offices | 1.15.3 CH 23; 1(15)59.31 |
| 1.15.61 | 05-2007 | 31036A | General Records Schedules Forms Listing | 1.15.3 CH 24; 1(15)59.31 |
| 1.15.62 | 04-2005 | 39068M | General Records Schedules for Ethics Program Records GRS 25 | |
| 1.15.63 | 08-2008 | 49149C | General Records Schedule (GRS) 26 - Temporary Commissions, Boards, Councils and Committees | |
| 1.15.64 | 08-2008 | 49150D | General Records Schedule (GRS) 22- Records of the Chief Information Officer | |
| 1.16 PHYSICAL SECURITY PROGRAM | | | | |
| 1.16.1 | 07-2003 | 31781K | Physical Security | 1(16)10, 1(16)11 |
| 1.16.2 | 07-2003 | 31785C | Functional and Compliance Reviews | 1.16.3 CH. 1; 1(16)14-17 |
| 1.16.3 | 07-2003 | 31786N | Safeguard Reviews | 1.16.3 CH. 2; 1(16)14-17 |
| 1.16.4 | 07-2003 | 31789U | Overview of ID Media | 1.16.4 CH. 1; 1(16)50-58 |
| 1.16.5 | 07-2003 | 31790V | Identification Card | 1.16.4 CH. 2; 1(16)50-58 |
| 1.16.6 | 07-2003 | 31791G | Pocket Commissions | 1.16.4 CH. 3; 1(16)50-58 |
| 1.16.7 | 07-2003 | 31792R | Enforcement Shields | 1.16.4 CH. 4; 1(16)50-58 |
| 1.16.8 | 07-2003 | 28910Z | Emergency Planning and Incident Reporting | 1.16.6 CH. 1; 1(16)20, 1(16)23 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|--|-----------------------------|
| 1.16.9 | 07-2003 | 28911K | Occupant Emergency Plan | 1.16.6 CH. 2; 1(16)23 |
| 1.16.10 | 07-2003 | 28912V | Business Resumption | 1.16.6 CH. 3; 1(16)25 |
| 1.16.11 | 10-2009 | 31801R | Basic Security Concepts | 1.16.8 CH. 1; 1(16)41 |
| 1.16.12 | 07-2003 | 31802C | Facility and Property Protection | 1.16.8 CH. 2; 1(16)41 |
| 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 | | | | |
| 1.17.4 | 12-2006 | 31854E | Production Sources and Special Programs | 1(17)5(22), 1(17)78 |
| 1.17.5 | 09-2006 | 31855P | Distribution Management | 1(17)5(22), 1(17)78 |
| 1.17.6 | 09-2006 | 36358P | Area Distribution Centers | 1(17)5(22) |
| 1.23 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) |
| 2.3.58 | 01-2007 | 28170T | Command Code SUPOL | 102.3 CH 58; 3(25)(77)(64) |
| 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) |
| 2.3.75 | 01-2006 | 28188Z | Command Code PTINQ | 102.3 CH. 75 |
| LEM 2.3.2* | 01-2007 | 47819B | Introduction to IDRS | 2.3.2 portions |
| LEM 2.3.9* | 01-2009 | 47820C | Command Codes SINON, SINO, RMODE, LOKME, CMODE, and FIEMP (LEM) | 2.3.9 |
| LEM 2.3.11* | 01-2009 | 47821N | Command Codes TXMOD and SUMRY (LEM) | 2.3.11 portions |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|---|--------------------------------|
| LEM 2.3.13* | 01-2007 | 47822Y | IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE | 2.3.13 portions |
| LEM 2.3.15* | 01-2009 | 47823J | Command Codes ENMOD | 2.3.15 portions |
| LEM 2.3.32* | 07-2009 | 47825F | Command Code MFTRA | 2.3.32 portions |
| LEM 2.3.35* | 04-2008 | 47826Q | Command Code IRPTR | 2.3.35 portions |
| LEM 2.3.44* | 01-2009 | 47827B | Command Code PIVAR | 2.3.44 portions |
| 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 | 2.3.59 portions |
| LEM 2.3.61* | 01-2009 | 47832U | Command Code AICRQ | 2.3.61 portions |
| 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 | 2.4.2 portions |
| LEM 2.4.16* | 01-2008 | 47836M | Command Code REQ54 and ADJ54 | 2.4.16 portions |
| LEM 2.4.20* | 07-2008 | 47837X | IDRS Terminal Input Command Code RFUND and REFAP | 2.4.20 portions |
| 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 | 2.4.45 portions |
| LEM 2.4.54* | 07-2006 | 47847T | Centralized Files and Scheduling Terminal | 2.4.54 portions |
| LEM 2.4.55* | 01-2009 | 33289J | Command Code CSORD | 2.4.55 |
| 2.5 SYSTEMS DEVELOPMENT | | | | |
| 2.5.2 | 09-2010 | 28781G | Software Testing Standards and Procedures | 2.2.5 CH 2 |
| 2.5.16* | 04-2005 | 37247R | Use of Live Data in Testing | |
| 2.5.50 | 12-2004 | 39472Y | Enterprise Life Cycle Lite | |
| 2.6 PRODUCT ASSURANCE | | | | |
| 2.6.1 | 11-2010 | 27958J | Test, Assurance and Documentation (TAD) | 2.1.6 |
| 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 |
| LEM 2.7.2* | 01-2008 | 47850Q | Computing Center | 2.7.2 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|--|---------------------------|
| 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) | 2.8.1 portions |
| LEM 2.8.6* | 01-2009 | 47856E | AIMS Command Code AMAXU (LEM) | 2.8.6 portions |
| LEM 2.8.7* | 01-2009 | 47857P | AIMS Command Code AMCLS (LEM) | 2.8.7 portions |
| 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 | | | | |
| 2.13.2 | 03-2006 | 36329M | Telecommunications Asset Tool - Waste, Fraud, and Abuse | 2.13.4 portions |
| 2.13.21 | 09-2008 | 47365K | Telecommunications Encryption Standards | |
| 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

| | | | | |
|--|---------|--------|---------------------------------------|--------------------------|
| 3.0 GENERAL | | | | |
| 3.0.273* | 10-2012 | 33175U | Administrative Reference Guide | 30(273)0 |
| 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; 3.13.2 portions |
| 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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|---|------------------------|
| 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 |
| 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 | |
| 3.30.165 | 01-2005 | 34776V | Incentive Pay System | 3(30)(165)0 |
| 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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|--|---------------------------------------|
| 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 |
| 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 | 104.9 CH 1 |
| 4.3.2 | 11-2008 | 27745E | Responsibilities | 104.9 CH 2 |
| 4.3.3 | 11-2008 | 27746P | MACS Security | 104.9 CH 3 |
| 4.3.4 | 11-2008 | 27747A | User Procedures | 104.9 CH 4 |
| 4.3.5 | 11-2008 | 27748L | Case Administration | 104.9 CH 5 |
| 4.3.6 | 11-2008 | 27749W | Special Features and Procedures | 104.9 CH 6 |
| 4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | | | |
| 4.4.8 | 07-2005 | 30318X | Credit Transfers and Miscellaneous Adjustments | 104.3 CH 8; 48(13)1-3 |
| 4.4.13 | 08-2001 | 30324B | IDRS Research | 104.3 CH 13; 48(13)1-3 |
| 4.4.20 | 05-2003 | 30344T | Missing Returns and Error Accounts | 104.3 CH 20; 48(13)1-3 |
| 4.4.28 | 08-2001 | 30362P | Revenue Agent Reports (RAR's) Sent to States | 104.3 CH 28; 48(13)1-3 |
| 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> |
| 4.14 STATUTORY NOTICES OF DEFICIENCY | | | | |
| 4.14.1 | 12-2006 | 30261D | Statutory Notices of Deficiency Issued by Area Offices | 4.3.19 CH. 1; 4293 |
| 4.15 JEOPARDY/TERMINATION ASSESSMENTS | | | | |
| 4.15.6 | 08-2001 | 28050A | QMS Guidelines | 4.3.9 CH 6; 4293.56, 4580, 4787, 4872 |
| 4.19 LIABILITY DETERMINATION | | | | |
| 4.19.1 | 01-2006 | 36853R | Campus Examination Operations | 21.8.1; 4100; 4(12)00, 4(13)00 |
| LEM 4.19.1* | 01-2009 | 32498M | Service Center Examination Operations | 21.8.1 |
| LEM 4.19.4* | 04-2009 | 32487F | CAWR Reconciliation Balancing | 21.8.6 |
| LEM 4.19.5* | 06-2009 | 32524X | Certification of State FUTA Credits | 21.8.7 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|--|------------------------|
| 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 | | | | |
| 4.23.16 | 09-2012 | 35388T | Employment Tax - Appeals Procedures | 8116:352 |
| LEM 4.23.5* | 04-2007 | 49410W | Technical Guidelines for Employment Tax Issues | New |
| 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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|--|---|
| 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 | |
| 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 | LEM 5.5 portions |
| 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 | | | | |
| 5.7.9 | 10-2011 | 47908V | Federal Contractors | |
| 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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|---|---|
| 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 |
| 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 | New |
| LEM 5.12.5* | 01-2006 | 48016W | Redemptions | New |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |
| 5.13.3 | 05-2005 | 35470O | CQMS Reviewer Requirements | 5.13 CH. 3; 5190 |
| 5.13.5 | 05-2005 | 29931M | Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements | 5.13 CH. 5 |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.6 | 07-2005 | 28508J | Multi-functional Installment Agreement Authority | 5.14 CH. 6; 5300 |
| 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 | 5.18.1, 21.8.2 |
| LEM 5.18.2* | 01-2008 | 32516X | Business Returns IRC 6020(b) Processing | 21.8.3 |
| 5.19 LIABILITY COLLECTION | | | | |
| LEM 5.19.1* | 08-2008 | 32514B | Balance Due | 21.9.1 |
| LEM 5.19.2* | 05-2008 | 32515M | Return Delinquency | 21.9.2 |
| LEM 5.19.3* | 10-2001 | 32502J | Backup Withholding Program | 21.9.3 |
| LEM 5.19.4* | 07-2007 | 32531M | Enforcement Actions | 21.9.4 |
| LEM 5.19.5* | 02-2009 | 32534T | ACS Inventory | 21.9.5 |
| LEM 5.19.6* | 02-2009 | 32529A | ACS Support | 21.9.6 |
| LEM 5.19.7* | 01-2009 | 32527E | Compliance Services Collection Operations (CSCO) Programs | 21.9.7 |
| LEM 5.19.9 | 10-2010 | 32506B | Automated Levy Programs | 21.9.9 |
| LEM 5.19.10* | 04-2007 | 35343G | Collection Operation Programs | 5.19.7 |
| 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 |
|---------|---------|--------|---|

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|--|----------------------|-----------------------|---|------------------------|
| 6.273 MERIT SYSTEM ASSESSMENT | | | | |
| 6.273.1 | 06-2002 | 34095V | Policies, Responsibilities and Guidance | 0273 |
| 6.300 EMPLOYMENT | | | | |
| 6.300.2 | 08-2002 | 34637V | Special Employment Programs | 0.300.23; 340 |
| 6.300.3 | 08-2002 | 34638G | Veterans Employment Programs and Restoration to Duty | 0.300.23; 340 |
| 6.300.4 | 08-2002 | 34639R | Placement Programs | 0.300.23; 340 |
| 6.331 DELEGATED EXAMINING UNITS | | | | |
| 6.331.1 | 07-2002 | 33012K | Authorization, Positions Covered, Administration, and Guidance | 0.331 |
| 6.410 LEARNING AND EDUCATION | | | | |
| 6.410.2 | 01-2006 | 34072W | Selection of Off-Site Locations and Facilities for Training | 1294 |
| 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 | 8.4.1 portions; 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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|---|------------------------|
| 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 |
| 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 |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | | |
| 8.19.1 | 10-2012 | 36945S | Procedures and Authorities | |
| 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; 8.7.2 portions |
| 8.23 OFFER IN COMPROMISE | | | | |
| 8.23.5 | 07-2008 | 50806C | Collection Due Process OIC Procedures | 8.13.2 portions |

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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|--|--|
| 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 | 9.4.10 portions; 9.8.2; LEM 9 |
| LEM 9.14.2* | 12-2004 | 39604Y | Questionable Refund Program | New |
| 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

| | | | | |
|---------|---------|--------|---|---------|
| 10.2.10 | 09-2008 | 51723W | Continuity Planning Requirements | 1.16.10 |
| 10.2.16 | 10-2008 | 51741S | Laptop Random Security Screening Concepts | |

10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)

| | | | | |
|-------------|---------|--------|--|--|
| LEM 10.5.3* | 05-2009 | 52895B | Identity Theft and Incident Management Program | |
|-------------|---------|--------|--|--|

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 |
|--------|---------|--------|----------------------|---------------|

11.53 SMALL BUSINESS/SELF-EMPLOYED

| | | | | |
|---------|---------|--------|--------------------------------------|--|
| 11.53.4 | 03-2010 | 48693P | GAO/TIGTA/Legislative Implementation | |
|---------|---------|--------|--------------------------------------|--|

Part 13: Taxpayer Advocate Service

13.2 OPERATING DIVISION TAXPAYER ADVOCATE

| | | | | |
|--------|---------|--------|-----------------------|-----|
| 13.2.3 | 10-2001 | 32654M | ODTA ECMS Application | New |
|--------|---------|--------|-----------------------|-----|

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 |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|-------------------|----------------------|-----------------------|--|----------------------------|
| 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

21.6 INDIVIDUAL TAX RETURNS

| | | | | |
|---------|---------|--------|--------------------------------|--|
| 21.6.2* | 08-2012 | 36833Z | Adjusting TIN-Related Problems | 21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 |
|---------|---------|--------|--------------------------------|--|

21.8 INTERNATIONAL

| | | | | |
|---------|---------|--------|-------------------------------|--------------------------------------|
| 21.8.3* | 08-2012 | 49815D | NMF International Adjustments | 3.15.128 portions; 3.15.129 portions |
|---------|---------|--------|-------------------------------|--------------------------------------|

21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS

| | | | | |
|---------|---------|--------|----------------------------|--|
| 21.9.1* | 09-2012 | 52829V | Taxpayer Assurance Program | |
|---------|---------|--------|----------------------------|--|

21.10 QUALITY ASSURANCE

| | | | | |
|---------|---------|--------|---------------------------|---------------------------|
| 21.10.3 | 10-2009 | 36869B | High Risk Accounts Review | 21.10.5; 21.3; 3(15)(10)0 |
|---------|---------|--------|---------------------------|---------------------------|

Part 22: Taxpayer Education and Assistance

22.20 OFFICE OF PROGRAM PLANNING AND EVALUATION

| | | | | |
|---------|---------|--------|----------------------------|--------|
| 22.20.1 | 12-2006 | 37486S | Roles and Responsibilities | 4024.2 |
|---------|---------|--------|----------------------------|--------|

22.21 TAXPAYER EDUCATION AND COMMUNICATION (TEC)

| | | | | |
|---------|---------|--------|----------------------------------|-----|
| 22.21.1 | 12-2006 | 36743U | Compliance Pre-Filing Activities | New |
|---------|---------|--------|----------------------------------|-----|

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 | |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|-------------------|----------------------|-----------------------|---------------------|------------------------|
| 22.22.16 | 12-2006 | 37356D | Products on the Web | <i>New</i> |

Part 25: Special Topics

25.3 LITIGATION AND JUDGMENTS

| | | | | |
|-------------|---------|--------|----------------------------|-------------------------|
| LEM 25.3.2* | 05-2009 | 20192F | Suits by the United States | <i>LEM 5.5 portions</i> |
|-------------|---------|--------|----------------------------|-------------------------|

25.6 STATUTE OF LIMITATIONS

| | | | | |
|-----------|---------|--------|--|---|
| 25.6.2 | 10-2007 | 36882U | General Information and Procedures | <i>121.2.2; 121.2 CH.2; 3(15)(58)</i> |
| 25.6.3 | 10-2007 | 36883F | Credits & Payments | <i>121.2.3; 121.2 CH.3; 3(15)(58)</i> |
| 25.6.4 | 10-2007 | 36884Q | Original Delinquent Returns | <i>121.2.4; 121.2 CH.4; 3(15)(58)</i> |
| 25.6.5 | 10-2007 | 36885B | Assessments | <i>121.2.5; 121.2 CH.5; 3(15)(58)</i> |
| 25.6.6 | 10-2007 | 36886M | Claims, Abatements, and Refunds | <i>121.2.6; 121.2 CH.6; 3(15)(58)</i> |
| 25.6.7 | 10-2007 | 36887X | Erroneous Abatements (and Erroneous Refunds and Overstate Credits) | <i>121.2.7; 121.2 CH.7; 3(15)(58)</i> |
| 25.6.8 | 10-2007 | 36888I | Estate and Gift Tax Returns (Form 706/709) | <i>121.2.8; 121.2 CH.8; 3(15)(58)</i> |
| 25.6.9 | 10-2007 | 36889T | Collection | <i>121.2.9; 121.2 CH.9; 3(15)(58)</i> |
| 25.6.10 | 10-2007 | 36890U | Civil Penalty Modules | <i>121.2.10; 121.2 CH.10; 3(15)(58)</i> |
| 25.6.11 | 10-2007 | 36891F | Employee Plan Master File (EPMF) | <i>121.2.11; 121.2 CH.11; 3(15)(58)</i> |
| 25.6.12 | 10-2007 | 36892Q | Statute Unpostable and Reject Records | <i>121.2.12; 121.2 CH.12; 3(15)(58)</i> |
| 25.6.13 | 10-2007 | 36893B | Transcripts | <i>121.2.13; 121.2 CH.13; 3(15)(58)</i> |
| 25.6.14 | 10-2007 | 36894M | Barred Assessments / Barred Statute Cases | <i>121.2.14; 121.2 CH.14; 3(15)(58)</i> |
| 25.6.15 | 10-2007 | 36895X | Self Employment Tax Cases | <i>121.2.15; 121.2 CH.15; 3(15)(58)</i> |
| 25.6.16 | 10-2007 | 36896I | Combat Zone for Statute Processing | <i>121.2.16; 121.2 CH.16; 3(15)(58)</i> |
| 25.6.17 | 10-2007 | 36897T | Legal Holidays | <i>121.2.17; 121.2 CH.17; 3(15)(58)</i> |
| LEM 25.6* | 07-2008 | 32477J | Statute of Limitations | |

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE

| | | | | |
|--------|---------|--------|------------------------------|----------------------------------|
| 25.7.2 | 02-2012 | 27771A | EO/BMF Processing Procedures | <i>7.3.4 CH 2; 7820:300, 500</i> |
| 25.7.4 | 09-2006 | 27773W | Delinquency Check Procedures | <i>7.3.4 CH. 4; 7820:900</i> |

25.10 INFORMATION TECHNOLOGY (IT) SECURITY POLICY AND STANDARDS

| | | | | |
|--------------|---------|--------|---|------------------------|
| 25.10.1* | 01-2007 | 32681T | Information Technology (IT) Security Policy and Guidance | <i>2.1.10; 2(10)00</i> |
| 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 | <i>121.7 CH. 2; (MS) 5G-388</i> |
| 25.12.3 | 01-2007 | 36797S | Functional Processing | <i>121.7 CH. 3; (MS) 5G-388</i> |
| 25.12.4 | 01-2007 | 36798D | Handling the Refund | <i>121.7 CH. 4; (MS) 5G-388</i> |
| LEM 25.12.1* | 09-2008 | 32510J | Delinquent Return Refund Hold Program | <i>LEM 25.12.3, LEM 25.12.4; 121.7 CH 1</i> |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|---|-------------------------|
| 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 |
| 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 Personel | 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) |

| IRM Number | Revision Date | Catalog Number | Title | Old IRM Numbers |
|---|----------------------|-----------------------|---|------------------------|
| 30.6 SECURITY AND EMERGENCY PREPAREDNESS | | | | |
| 30.6.3 | 01-2007 | 29270E | Flexiplace | <i>Part (30)</i> |
| 30.7 MANAGEMENT SYSTEMS AND TECHNIQUES | | | | |
| 30.7.10 | 02-2006 | 29618Q | Closed Legal Case Files | <i>Part (30)</i> |
| 30.7.11 | 05-2006 | 29619B | Correspondence Guidelines | <i>Part (30)</i> |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.2 | 04-2006 | 29711S | Equipment and Property | <i>Part (30)</i> |
| 30.8.3 | 04-2006 | 29272A | Communications Management | <i>Part (30)</i> |
| 30.9 FILE MANAGEMENT | | | | |
| 30.9.3 | 04-2006 | 29715K | Annual Reports to Treasury Pertaining to Information Security Program | <i>Part (30)</i> |
| 30.9.5 | 04-2006 | 30282G | Electronic Mail Use | <i>Part (30)</i> |

Part 32: Published Guidance and Other Guidance to Taxpayers

| | | | | |
|---|---------|--------|----------------------------|---------------------------|
| 32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS | | | | |
| 32.4.1 | 02-2011 | 29178N | Advance Pricing Agreements | <i>42.10.1 - 42.10.16</i> |

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 | <i>35.1.1.2.10</i> |