



Internal Revenue Manual Index

September 2014

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This list identifies those IRM sections that are no longer in effect as of January 2006 to date. An IRM section may be obsolesced because the information in the IRM section is no longer applicable, or the material was merged into another IRM section(s).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 2014

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	1.18.1; 3.42.1 portions; 1100	Wage and Investment
1.1.16	04-2014	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	08-2014	37682C		Chief Financial Officer
1.1.22	04-2009	49171G		Human Capital Office
1.1.23	12-2013	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	03-2014	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	09-2014	48033H		Policy Statements for Appeals Activities
1.2.18	10-2012	48034S		Policy Statements for Criminal Investigation Activities

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.2.19	10-2012	48035D		Policy Statements for Communications, Liaison and Disclosure Activities
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	06-2014	39609B	1.2.2	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	10-2010	39610C	1.2.2	Delegations of Authority for Information Technology Activities
1.2.42	09-2014	39611N	1.2.2	Delegation of Authorities for Submission Processing Activities
1.2.43	08-2014	39612Y	1.2.2	Delegations of Authority for the Examining Process
1.2.44	07-2014	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	06-2014	39615F	1.2.2	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	11-2013	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	06-2014	39618M	1.2.2	Delegation of Authorities for Communications, Liaison and Disclosure Activities
1.2.50	07-2014	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	07-2014	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
1.2.61	09-2013	50076S	1.55.1	Division Delegations of Authority for Wage and Investment
1.2.62	12-2011	50703U		Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS)
1.2.64	01-2012	51710T		Functional Delegations of Authority for Agency-Wide Shared Services
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.1	01-2012	33466M	1.4.4; 114.1 CH 2	Management Roles and Responsibilities
1.4.2	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.4.10	09-2014	60880E		Integrity & Verification Operation Managers Guide
1.4.11*	12-2013	35340Z		Field Assistance Guide for Managers
1.4.16	12-2013	35344R	114.1 CH 7; (21)(35); 6535; 6100-6800	Accounts Management Guide for Managers
1.4.17	03-2006	35431P	114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12)	Compliance Managers Guide
1.4.18	09-2014	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	03-2014	35795M		Filing & Payment Compliance Managers Handbook
1.4.21	12-2013	35895N		Accounts Management and Compliance Guide for System Administrators/Analysts
1.4.22	04-2014	50658C		CAWR Manager and Coordinator Guide
1.4.23	10-2013	50659N		FUTA Manager and Coordinator Guide
1.4.24*	01-2014	57275B		Central Withholding Agreement Program Group Manager Handbook
1.4.28	11-2013	50773S	8.1.4 portions; 8100	Appeals Managers Procedures
1.4.29	11-2013	61645F		SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide
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*	09-2014	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	04-2014	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	09-2014	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	04-2014	29298G	1.2.3 CH 1; 1230	Internal Management Document (IMD) Program and Responsibilities
1.11.2	05-2014	29299R	1.2.3 CH 2; 1230	Internal Revenue Manual (IRM) Process
1.11.3	04-2014	29300H	1.2.3 CH 3; 1230	Policy Statements

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.11.4	04-2014	29543A	1.2.3 CH 4; 1230	Delegation Orders
1.11.5	04-2014	30626A	1.2.3 CH 5; 1230	Publishing Internal Management Documents
1.11.6	04-2014	35817P		Using and Researching the Internal Revenue Manual (IRM)
1.11.7	11-2013	32114X		Accounts Management Tax/Policy/Program Analyst Guide
1.11.8	12-2013	50463T	1.11.7 portions	Servicewide Electronic Research Program (SERP)
1.11.9	04-2014	53704J	1.11.1 and 1.11.2 portions	Clearing IMDs
1.11.10	04-2014	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	06-2014	30962V	1(13)26.1 CH 200	Processing Management
1.13.3	06-2014	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	11-2013	31425X	1.15.1 CH 3; 1(15)00	Disposing of Records
1.15.4	08-2014	31426I	1.15.1 CH 4; 1(15)00	Retiring and Requesting Records
1.15.5	11-2013	31427T	1.15.1 CH 5; 1(15)00	Relocating/Removing Records
1.15.6	03-2014	31431B	1.15.1 CH 6; 1(15)00	Managing Electronic Records
1.15.7	10-2013	31451T	1.15.1 CH 7; 1(15)49	Files Management
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
1.15.32	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)

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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				
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				
1.18.2	07-2014	38314H	1.17.5; 1(17)5(22), 1(17)78	Forecasting Requirements
1.18.3	03-2014	38315S		Tax Forms Distribution Programs
1.18.4	07-2014	48239X		Knowledge Services
1.18.5	07-2014	48240Y	1.17.6	National Distribution Center
1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY				
1.20.2	06-2013	49442G		Providing Reasonable Accommodation for Individuals with Disabilities
1.22 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
1.32.7	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	11-2013	35266E	1764	Relocation Services Program
1.32.14	08-2014	55731K		Gainshairing Travel Savings Program

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
1.32.15	04-2013	37449P		Public Transportation Subsidy Program (PTSP)
1.32.19	11-2012	51377Q	<i>Document 10038</i>	User Fee Policies and Procedures
1.32.20	08-2010	53762P	<i>1.32.1 portions</i>	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	<i>1.6.1 CH 1-6; 1263</i>	Financial Operating Guidelines
1.34 REVENUE ACCOUNTING				
1.34.1	06-2009	53163U	<i>Exhibit 1.31.2-2; 1.8.2</i>	Revenue Accounting Definitions and Acronyms
1.34.3	08-2009	53319E	<i>1.31.2 portions; 1.8.2</i>	Audit Oversight and Analysis
1.34.4	06-2009	53135C	<i>1.31.2 portions; 1.8.2</i>	Unpaid Assessments
1.35 ADMINISTRATIVE ACCOUNTING				
1.35.3	06-2013	47416Q		Receipt and Acceptance Guidelines
1.35.4	09-2014	43166F	<i>1.32.6</i>	Purchase Card Program
1.35.5	08-2012	47417B		Advances, Prepaid Expenses, and Other Assets
1.35.6	05-2014	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
1.35.16	09-2014	62653P		Financial Accounting- Managerial Cost Accounting
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	12-2013	32219B		TE/GE Roles and Responsibilities
1.55 WAGE AND INVESTMENT				
1.55.2	09-2009	37989E		Organizational Changes
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*	12-2013	28245J	<i>LEM 2.2.1; 102.2 CH 1; 3(25)(184)0</i>	Partnership Control System Chapter Overview
2.2.2	01-2011	28574P	<i>102.2 CH 2; 3(25)(184)0</i>	PCS Command Code TSLOD
2.2.3	01-2011	28575A	<i>102.2 CH 3; 3(25)(184)0</i>	PCS Command Code TSCHG
2.2.4	01-2011	28577W	<i>102.2 CH 4; 3(25)(184)0</i>	PCS Command Code TSINQ
2.2.5	01-2011	28578H	<i>102.2 CH 5; 3(25)(184)0</i>	PCS Command Code TSDEL
2.2.6	01-2011	28579S	<i>102.2 CH 6; 3(25)(184)0</i>	PCS Command Code TSNOT
2.2.7	01-2011	28580T	<i>102.2 CH 7; 3(25)(184)0</i>	PCS Command Code TSCLS
2.2.8	01-2011	28581E	<i>102.2 CH 8; 3(25)(184)0</i>	PCS Command Code MSCHG
2.2.9	01-2011	28582P	<i>LEM 2.3.9; 102.2 CH 9; 3(25)(184)0</i>	PCS Command Code TSUMY
2.3 IDRS TERMINAL RESPONSES				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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*	06-2014	28121Y	102.3 CH 8; 3(25)(77)0	Standard Validity Criteria
2.3.9*	05-2014	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*	12-2013	28124F	LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10)	Command Codes TXMOD and SUMRY
2.3.12	12-2013	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*	12-2013	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	11-2013	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	12-2013	28144X	102.3 CH 31; 3(25)(77)(31)	Command Codes CFINK and RPINK for CAF Inquiry
2.3.32*	12-2013	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*	11-2013	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	12-2013	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*	12-2013	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	12-2013	28161I	102.3 CH 49; 3(25)(77)(53)	Command Code EICMP
2.3.50	01-2007	28162T	102.3 CH 50; 3(25)(77)(55)	Command Code LVREQ
2.3.51	12-2013	28163E	102.3 CH 51; 3(25)(77)(55)	Command Code IMFOL
2.3.52	06-2014	57904Z		Command Codes RTVUE, RTFTP
2.3.53	08-2014	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	12-2013	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.3.57	12-2011	58088M		Command Code BRTVU
2.3.59*	12-2013	28171E	LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65)	Command Codes BMFOL and BMFOR
2.3.60	06-2014	28172P	102.3 CH 60; 3(25)(77)(68)	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP
2.3.62	01-2010	28174L	102.3 CH 62; 3(25)(77)(70)	Command Code ESTAB
2.3.63	06-2014	28175W	102.3 CH 63	Command Codes RPVUE, RPVCU and RPPRT
2.3.64	12-2013	28177S	102.3 CH 64; 3(25)(77)(72)	Command Code EMFOL
2.3.65	01-2014	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	11-2013	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	12-2013	28183W	102.3 CH 71; 3(25)(77)(79)	Command Code ATINQ
2.3.73	12-2013	28185S	102.3 CH 73; 3(25)(77)(81)	Command Codes TRDBV, TRERS, TRPRT and R8453
2.3.74	11-2013	28186D	102.3 CH 74; 3(25)(77)(82)	Command Code DDPOL
2.3.76	01-2010	32675P		Command Code ISTSD
2.3.77	11-2013	32676A		Command Code ISTSE
2.3.78	12-2011	32689D		Command Code LOCAT
2.3.79	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*	05-2014	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, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System
2.4.6	12-2013	28194D	102.4 CH 6; 3(25)(78)9	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV
2.4.7	12-2013	28196Z	102.4 CH 7; 3(25)(78)(10)	Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update
2.4.9	12-2013	28198V	102.4 CH 9; 3(25)(78)(12)	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG
2.4.10	12-2013	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	06-2014	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	12-2013	28206K	LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20)	Command Codes REQ54 and ADJ54

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.17	11-2013	28207V	102.4 CH 17; 3(25)(78)(21)	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48
2.4.19	12-2013	28209R	102.4 CH 19; 3(25)(78)(24)	Command Codes REQ77, FRM77 and FRM7A
2.4.20*	06-2014	28210S	LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25)	Command Codes RFUND and REFAP
2.4.21	01-2010	28211D	102.4 CH 21; 3(25)(78)(26)	Command Code CHK64 and CHK64R
2.4.22*	01-2010	28213Z	LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27)	Command Code CRMNL
2.4.23	07-2009	28214K	102.4 CH 23; 3(25)(78)(28)	Command Code CHKCLR and CHKCL
2.4.24	11-2013	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, BDENT 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*	12-2013	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*	02-2014	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	06-2014	28230K	102.4 CH 38; 3(25)(78)(46)	Command Code CSEDR
2.4.39	07-2010	28231V	102.4 CH 39; 3(25)(78)(47)	Command Codes ASEDD and ASEDR
2.4.40	11-2012	28232G	102.4 CH 40; 3(25)(78)(49)	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG
2.4.41	06-2014	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	11-2013	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	12-2013	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.4.59	11-2012	54615Z		Command Code TMSSN
2.4.60	11-2013	62856Y		Command Code RAPID
2.4.61	06-2014	64077N		Command Code IDTX8
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
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	12-2013	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	12-2013	28756V	102.8 CH 2; 3(25)(86)4	AIMS Command Code AM424
2.8.3	12-2013	28757G	102.8 CH 3; 3(25)(86)5	AIMS Command Code AMDIS
2.8.4	12-2013	28758R	102.8 CH 4; 3(25)(86)8	AIMS Command Code AMSTU
2.8.5	12-2013	28759C	102.8 CH 5; 3(25)(86)13	AIMS Command Code AMSOC
2.8.6*	12-2013	28760D	LEM 2.8.6; 102.8 CH 6; 3(25)(86)14	AIMS Command Code AMAXU
2.8.7*	12-2013	28762Z	LEM 2.8.7; 102.8 CH 7; 3(25)(86)15	AIMS Command Code AMCLS
2.8.8	12-2013	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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)
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	05-2014	49718J	2.5.50	ELC 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	09-2014	37414Y		IRS Portal and Extranet Usage Standard
2.25.3	08-2009	36514P		Intranet Site and Web Server Registration Procedures
2.25.5	04-2006	37014U		Accessibility Guidelines for the Web
2.25.13	04-2006	37394R		IRS Domain Naming Standards
2.25.14	04-2006	37395C		Portal Environment Usability Services
2.25.101	08-2006	38937M		IRS.gov Content Management Guidelines
2.25.102	06-2012	38938X		IRS.gov Website Help Desk Process
2.25.104	08-2006	38941U		Lyris List Procedures
2.27 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	05-2014	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	09-2014	59976N		Engineering Policy
2.120.2	05-2014	59977Y		Technical Solution Process Description and Procedure
2.120.3	07-2014	59978J		Product Integration
2.120.4	10-2014	61941Q		Design Coordination

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
2.120.5	09-2014	65262A		Performance Engineering
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	04-2014	60807J	2.5.2	IT Test Policy
2.127.2	05-2014	60808U	2.6.1	IT Software Testing Process and Procedures
2.144 CAPACITY MANAGEMENT				
2.144.1	03-2014	61944X		Capacity Management Policy
2.144.2	04-2014	61946T		Business Capacity Management Process
2.144.3	04-2014	62040G		Service Capacity Management
2.144.4	04-2014	62038U		Component Capacity Management
2.144.5	09-2014	64078Y		Enterprise Demand Forecast
2.145 AVAILABILITY MANAGEMENT				
2.145.1	06-2014	61942B		Availability Management Policy
2.145.2	09-2014	61943M		Availability Management Process Description
2.150 CONFIGURATION AND CHANGE MANAGEMENT				
2.150.1	09-2013	60766Z	2.27.1	Configuration and Change Management Directive
2.150.2	09-2013	60767K		Configuration Management
2.150.3	11-2013	60768V		Change Management (ChM) Policy
2.152 DATA ENGINEERING				
2.152.1	09-2013	59990R		Data Engineering Directives
2.152.2	09-2014	59989Q		Data Management Process Description

Part 3: Submission Processing

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

3.0 GENERAL				
3.0.101*	11-2013	33347E		Schedule K-1 Processing
3.0.167*	09-2014	33178B	30(167)0	Losses and Shortages
3.0.230	11-2013	33181Y	30(230)0	Lockbox Processing Procedures
3.0.257	10-2010	33173Y	30(257)0	Systems Accountability Review
3.0.275	09-2014	32289Z		Business Results Measures for Submission Processing Functions
3.5 ACCOUNTS SERVICES				
3.5.10	11-2013	37354H		Remittance Transaction Research (RTR) System
3.5.20*	12-2013	36983G		Processing Requests for Tax Return/Return Information
3.5.61	11-2013	33260W	35(61)0	Files Management and Services
3.8 DEPOSIT ACTIVITY				
3.8.44*	11-2013	33386D		Campus Deposit Activity
3.8.45*	12-2013	29994V		Manual Deposit Process
3.8.46	12-2013	33950H		Discovered Remittance
3.8.47	09-2014	33951S	3.8.45 portions	Manual Deposit for Field Office Payment Processing
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11-2013	33393S	3(10)50	Batch/Block Tracking System (BBTS)
3.10.8	11-2013	33395O	3(10)80	Information Returns Processing
3.10.72*	11-2013	33410S	3(10)(72)0	Receiving, Extracting, and Sorting
3.10.73*	11-2013	53717M	3.10.72 portions	Batching and Numbering
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11-2013	33440G	3(11)30	Individual Income Tax Returns

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.11.6*	11-2013	33455F	3(11)60	Data Processing (DP) Tax Adjustments
3.11.8	11-2013	33465B	3(11)80	Information Return Processing
3.11.10	11-2013	33470U	3(11)(10)0	Revenue Receipts
3.11.12*	11-2013	33480Q	3(11)(12)0	Exempt Organization Returns
3.11.13*	11-2013	33485T	3(11)(13)0	Employment Tax Returns
3.11.14*	11-2013	33490M	3(11)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.11.15*	11-2013	33495P	3(11)15)0	Return of Partnership Income
3.11.16*	10-2014	33500X	3(11)(16)0	Corporate Income Tax Returns
3.11.20*	12-2013	54308H		Exempt Organization and Employee Plan Applications for Extension of Time to File
3.11.22*	11-2013	33510T	3(11)(22)0	Employee Plan Excise Tax Return
3.11.23*	11-2013	33515W	3(11)(23)0	Excise Tax Returns
3.11.25*	11-2013	33525S	3(11)(25)0	Miscellaneous Tax Returns
3.11.26*	11-2013	33527O	3(11)(26)0	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns
3.11.27*	12-2013	52570D		EPMF Document Processing Form 5500-EZ
3.11.106*	11-2013	33575Y	3(11)(106)0	Estate and Gift Tax Returns
3.11.154*	11-2013	33581C	3(11)(154)0	Unemployment Tax Returns
3.11.180*	11-2013	33583Y	3(11)(180)0	Allocated Tips
3.11.212*	11-2013	33588B	3(11)(212)0	Applications for Extension of Time to File
3.11.213*	11-2013	33587Q	3(11)(213)0	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
3.11.217*	11-2013	51221V	3.11.16 portions	Form 1120S Corporation Income Tax Returns
3.11.249*	11-2013	33586F	3(11)(249)0	Processing Form 8752
3.12 ERROR RESOLUTION				
3.12.3*	11-2013	33590N	3(12)30	Individual Income Tax Returns
3.12.8	11-2013	33620Q	3(12)80	Information Returns Processing
3.12.10*	11-2013	33630M	3(12)(10)0	Revenue Receipts
3.12.12*	12-2013	33640I	3.12.246; 3(12)(12)0	Exempt Organization Returns
3.12.13*	11-2013	33645L	3(12)(13)0	Employment Tax Returns
3.12.14*	10-2014	33650E	3(12)(14)0	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)
3.12.15*	11-2013	33655H	3(12)(15)0	Return of Partnership Income
3.12.16*	11-2013	33660A	3(12)(16)0	Corporate Income Tax Returns
3.12.21	11-2013	33670W	3(12)(21)0	Credit and Account Transfers
3.12.22*	12-2013	33673D	3(12)(22)0	Employee Plan Excise Tax Returns
3.12.23*	10-2014	33675Z	3(12)(23)0	Excise Tax Returns
3.12.26*	11-2013	57692Q		Tax Exempt Bond Error Resolution Procedures
3.12.32*	11-2013	33695R		General Unpostables
3.12.37*	11-2013	33710V	3(12)(37)0	IMF General Instructions
3.12.38*	11-2013	32384X	3.12.37	BMF General Instructions
3.12.106*	11-2013	33740J	3(12)(106)0	Estate Tax Returns - Paper Correction Processing
3.12.154*	11-2013	33743Q	3(12)(154)0	Unemployment Tax Returns
3.12.166	06-2014	33744B	3(12)(166)0	EPMF Unpostables
3.12.179*	12-2013	33742F	3(12)(179)0	Individual Master File (IMF) Unpostable Resolution
3.12.212*	11-2013	33751Q	3(12)(212)0	Applications for Extension of Time to File Tax Returns
3.12.213*	11-2013	33752B	3(12)(213)0	Form 1066, U.S. REMIC Income Tax Return
3.12.217*	11-2013	33753M	3(12)(217)0	Error Resolution Instructions for Form 1120-S

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.12.220*	10-2014	33756T	3(12)(220)0	Error Resolution System for Excise Tax Returns
3.12.249*	11-2013	33755I	3(12)(249)0	Processing Form 8752
3.12.251*	10-2014	33761M	3(12)(251)0	Corporation Income Tax Returns
3.12.263*	10-2014	33741U	3(12)(263)0	Estate and Gift Tax Returns
3.12.278*	12-2013	33770X	3(12)(278)0	Exempt Organization Unpostable Resolution
3.12.279*	11-2013	31656Y	3.12.179	BMF/CAWR/PMF Unpostable Resolution
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	11-2013	33746X	3.11.17 portions; 3(13)20	BMF Account Numbers
3.13.5	11-2013	33759A	3(13)50	Individual Master File (IMF) Account Numbers
3.13.6	10-2014	66285J		Submission Processing Image Control Team (ICT) Correspondence Screening
3.13.12	12-2013	33760B	3(13)(12)0	Exempt Organization Account Numbers
3.13.36	06-2014	33775A	3(13)(36)0	EPMF Account Numbers
3.13.40	11-2013	52088E	3.21.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions
3.13.62	11-2013	33780T	3(13)(62)0	Media Transport and Control
3.13.122*	10-2013	31657J	3(13)(222)0	IMF Entity Control Unpostables
3.13.222*	11-2013	33790P	3(13)(222)0	BMF Entity Unpostable Correction Procedures
3.14 NOTICE REVIEW				
3.14.1*	11-2013	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*	11-2013	32201V	21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500	Notice Review - Business Master File (BMF) Notice Review
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09-2014	49225T		Hardcore Payment Tracers
3.17.10*	12-2013	33875B	3(17)(10)0	Dishonored Check File (DCF) and Unidentified Remittance File (URF)
3.17.15*	09-2014	52621J		Accounting Reports Analyst - Responsibilities
3.17.20*	12-2013	47866A		Refund Intercept Program
3.17.21*	09-2014	33880U		Credit and Account Transfers
3.17.30	12-2013	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*	10-2013	33900B	3(17)(46)0	Automated Non-Master File Accounting
3.17.50	10-2011	33003Z		Submission Processing RRACS Procedures
3.17.63	04-2014	33910X	3(17)(63)0	Redesign Revenue Accounting Control System
3.17.64*	09-2014	57118F		Accounting Control General Ledger Policies and Procedures
3.17.79*	12-2013	33915A	3(17)(179)0	Accounting Refund Transactions
3.17.80*	12-2013	47865P	3.17.79 portions	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
3.17.220*	12-2013	33917W	3(17)(220)0	Excess Collections File
3.17.221	12-2013	33919S	3(17)(221)0	Enterprise Computing Center Data Controls
3.17.243*	09-2014	33916L	3.5.17; 3(17)(243)0	Miscellaneous Accounting
3.17.244*	09-2014	57188D	3.17.243	Manual Assessments
3.17.277	11-2013	33928D	3.0.258; 3(17)(277)0	Electronic Payments
3.17.278	09-2014	48070K		Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12-2013	33965G	3(20)(12)0	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.20.13*	12-2013	38871H	3.20.12.4	Exempt Organization Photocopy Procedures
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	10-2014	34010Y	3(21)30	Individual Income Tax Returns
3.21.15*	11-2013	37648G	3.21.25 portions	Foreign Partnership Withholding
3.21.19*	11-2013	34014Q	3(21)(19)0	Foreign Trust System
3.21.25*	11-2013	34020U	3(21)(25)0	Miscellaneous Tax Returns
3.21.110*	11-2013	34025X	3(21)(110)0	Chapter Three Withholding Returns Form 1042
3.21.111*	11-2013	38622K		Chapter Three Withholding Returns
3.21.112	11-2013	60501S		Foreign Account Tax Compliance Act (FATCA) Registration
3.21.261*	11-2013	39746F		Foreign Investment in Real Property Tax Act (FIRPTA)
3.21.263*	10-2014	47942R	3.21.260	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)
3.21.264*	10-2014	54684M		IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program
3.22 INTERNATIONAL ERROR RESOLUTION				
3.22.3*	10-2014	34030Q	3(22)30	Individual Income Tax Returns
3.22.15*	11-2013	37643D		Foreign Partnership Withholding
3.22.19*	11-2013	34033X	3(22)(19)0	Foreign Trust System
3.22.110*	11-2013	34040M	3(22)(110)0	Chapter Three Withholding (CTW) Returns - Form 1042
3.22.111*	11-2013	38623V		Chapter Three Withholding (CTW) Database
3.22.261*	10-2014	39747Q		Foreign Investment in Real Property Tax Act (FIRPTA)
3.24 ISRP SYSTEM				
3.24.3*	10-2014	34298E	13.24.3	Individual Income Tax Returns
3.24.7	11-2013	34318L	13.24.7	Delinquent Accounts
3.24.8	11-2013	34323E	13.24.8	Information Returns Processing
3.24.10	11-2013	34328H	3.37.10; 13.24.10	Revenue Receipts
3.24.12*	11-2013	34337S	13.24.12	Exempt Organization Returns
3.24.13	11-2013	34343W	3.37.13; 13.24.13	Employment Tax Returns
3.24.14	10-2013	34347O	13.24.14	Fiduciary Income Tax Returns
3.24.15	10-2013	34352H	13.24.15	Partnership Return of Income
3.24.16	11-2013	34357K	13.24.16	Corporation Income Tax Returns
3.24.20	12-2013	54309S	3.24.212	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns
3.24.21	11-2013	34373K	13.24.21	Credit and Account Transfers
3.24.22*	12-2013	34378N	13.24.22	Employee Plan Returns
3.24.23	11-2013	34385C	3.37.3; 13.24.23	Excise Tax Returns
3.24.25	11-2013	34384R	13.24.25	BMF International Miscellaneous Tax Returns
3.24.26*	11-2013	34837X	13.24.25	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns
3.24.27*	12-2013	52572Z		EPMF Return Processing Form 5500-EZ
3.24.28	11-2013	34570F	3.29.28; 13(29)(28)0	Campus Quality Assurance Program
3.24.29	11-2013	34555Q	3.29.29; 13(29)(29)0	SCRS Error Resolution
3.24.30	11-2013	34566X	3.29.30; 13(29)(30)0	Data Controls
3.24.37	11-2013	34412Y	13.24.37	General Instructions
3.24.38	11-2013	39345Q		BMF General Instructions
3.24.40	11-2013	52544H	3.24.259	Application for Taxpayer Identification Number for Pending U.S. Adoptions

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.24.50	11-2013	34590X	3.29.50; I3(29)(50)0	Campus Performance Evaluation Reporting System
3.24.106	11-2013	34442M	I3.24.106	Estate Tax Returns
3.24.133	11-2013	34452I	I3.24.133	Residual Remittance Processing System
3.24.143	11-2013	34455P	I3.24.143	Gift Tax Returns
3.24.154	11-2013	34464A	3.37.154; I3.24.154	Unemployment Tax Returns
3.24.159	11-2013	32933M		SCRS SC Edits
3.24.162	11-2013	34677F	3.29.162; I3(29)(162)0	BOB Transcription Instructions
3.24.173	11-2013	34697X	3.29.173; I3(29)(173)0	Centralized Files and Scheduling
3.24.176	11-2013	34709E	3.29.176; I3(29)(176)0	Audit Selection System
3.24.180	10-2014	34713M	3.29.180; I3(29)(180)0	Allocated Tips
3.24.183	11-2013	34712B	3.29.183; I3(29)(183)0	Planning and Control Data
3.24.202	11-2013	34456A	I3.24.202	Supervisory Operator's Manual
3.24.212	11-2013	34467H	I3.24.212	Applications for Extension of Time to File Tax Returns
3.24.213*	10-2014	34468S	I3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns
3.24.226	11-2013	34734P	3.29.226; I3(29)(226)0	Declaration for Electronic Filing
3.24.249	10-2014	34471P	I3.24.249	Fiscal Year Required Payments/Form 8752
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11-2013	34521K	3(28)30	Individual Income Tax Returns
3.28.4*	11-2013	60510D		Identity Theft Returns for Submission Processing
3.30 WORK PLANNING AND CONTROL				
3.30.10	05-2010	32204C	Doc. 6746	Cost Estimate Reference
3.30.19	03-2014	34720B	25.14.1	Production Control and Performance Reporting
3.30.20	03-2014	62236A	25.8.1	Organization Function and Program (OFP) Codes
3.30.28	03-2007	34740T	3(30)(28)0	Individual Review
3.30.30	05-2012	47307E		Embedded Quality for Submission Processing (EQSP) System
3.30.50	03-2014	34755S	3(30)(50)0	Project PCA Production Control Accounting
3.30.123*	11-2013	34760L	3.30.125; 3(30)(123)0	Processing Timeliness: Cycles, Criteria, and Critical Dates
3.30.124*	12-2013	34770H	3(30)(124)0	Campus Monitoring Reports
3.30.126	03-2014	32161W	121.8 CH 1	Control Data Analysis
3.30.127	03-2014	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	11-2013	34874A	I3.37.110	Chapter 3 Withholding Returns
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11-2013	34880E	3(38)(147)0	International Notices
3.40 BLOCK OUT OF BALANCE RESOLUTION				
3.40.8	11-2013	34899V	3(40)80	Information Returns Processing
3.40.37	11-2013	34905O	3(40)(37)0	General Instructions
3.41 OCR SCANNING OPERATIONS				
3.41.269	11-2013	34927C	3(41)(269)0	Information Returns Processing on SCRIPS
3.41.274	10-2014	34916V	3(41)(274)0	General Instructions for Processing via SCRIPS
3.41.275	11-2013	34929Y	3(41)(275)0	Scanner Operations on SCRIPS

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
3.41.276	11-2013	39954H		Form 941
3.41.277	11-2013	48185K		Forms 940 SCRIPS Processing
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09-2014	30620M	12.3.1; 3.42.228, 3.42.255; 3.11.38	IRS e-file for Business Tax Returns
3.42.5*	08-2014	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	09-2014	37145U		EPSS Help Desk Support
3.42.8	09-2014	32530B		e-services Procedures for Electronic Products and Services Support (EPSS)
3.42.9*	11-2013	50233D	2.7.7	Filing Information Returns Electronically (FIRE)
3.42.10*	09-2014	36617X	Portion of 3.42.5	Authorized IRS e-file Providers
3.42.20	09-2014	60081H		Preparer e-file Hardship Waiver Request
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.405	06-2011	56046M		Measured Employees Performance System (MEPS) for Managers
3.45 TE/GE PROCESSING				
3.45.1*	12-2013	32507M		Processing Employee Plan and Exempt Organization Determination Applications and User Fees
3.49 STATISTICS OF INCOME PROCESSING				
3.49.5	06-2014	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
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	02-2014	27609L	4.1 CH 6; 4100; 41(10)0, 41(11)0, 41(12)0	Storage of Selected Returns
4.1.7	06-2014	27611X	4.1 CH 7; 4100; 41(10)0, 41(11)0, 41(12)0	Assignment of Selected Returns
4.1.8	06-2014	27612I	4.1 CH 8; 4100; 41(10)0, 41(11)0, 41(12)0	Special Examination Features and Programs
4.1.9	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	04-2014	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
4.2.7	10-2013	25690M	4.70.2	Ex Parte Communication Procedures
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	09-2014	30317M	104.3 CH 7; 48(13)1-3	Correspondence and Closing Letters
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	10-2013	30347A	104.3 CH 23; 48(13)1-3	Openings
4.4.24	07-2014	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	02-2014	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	09-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.7.3	01-2010	30417N	4.7 CH 3	Statute of Limitations
4.7.4	04-2014	30418Y	4.7 CH 4	Planning and Special Programs (PSP)
4.7.5	09-2013	30419J	4.7 CH 5	Group
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
4.7.10	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	05-2014	31433X	4.8 CH 4; 4400 (4410-4419)	Mandatory Review
4.8.5	05-2014	31422Q	25.15.10; 4.8 CH 5; 4400 (4410-4419)	Post Examination Case Processing Requirements
4.8.7	04-2014	31424M	4.8 CH 7; 4400 (4410-4419)	Technical Field Support
4.8.8	12-2013	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	05-2014	27665V	4.9.2; 4.9 CH 1; 4810:(13)00	Outline of System
4.10 EXAMINATION OF RETURNS				
4.10.1	07-2001	27634W	4.2 CH 1; 4012, 4015, 4016	Overview and Basic Examiner Responsibilities
4.10.2*	01-2012	27635H	LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1-0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4	Pre-Contact Responsibilities
4.10.3	03-2003	27636S	4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1-240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1-4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271	Examination Techniques

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	09-2014	27643H	4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438	Report Writing
4.10.9	08-2014	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	Workpaper System and Case File Assembly
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*	09-2014	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	11-2013	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
4.10.27	12-2013	54356R		Identity Theft Case Processing for Field Examiners
4.11 EXAMINING OFFICERS GUIDE (EOG)				
4.11.5	11-2004	36009R		Allocation of Income and Deductions - IRC Section 482
4.11.6	05-2005	36013Z		Change in Accounting Method
4.11.7	12-2004	36014K		Corporate Liquidations/Dissolutions

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.11.11	02-2014	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	01-2014	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	05-2014	28044W	4.3.9 CH 1; 4293.56, 4580, 4787, 4872	Jeopardy and Terminations
4.15.2	06-2014	28045H	4.3.9 CH 2; 4293.56, 4580, 4787, 4872	Examination Procedures
4.15.3	09-2011	28046S	4.3.9 CH 3; 4293.56, 4580, 4787, 4872	Assessment Procedures (Centralized Case Processing)
4.15.4	01-2012	28047D	4.3.9 CH 4; 4293.56, 4580, 4787, 4872	Administrative and Judicial Review
4.15.5	01-2012	28049Z	4.3.9 CH 5; 4293.56, 4580, 4787, 4872	Post-Assessment Procedures
4.15.7	01-2012	28051L	4.3.9 CH 7; 4293.56, 4580, 4787, 4872	Planning & Special Programs Procedures
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06-2011	34426M		SEP Responsibilities and Case Development
4.17 COMPLIANCE INITIATIVE PROJECTS				
4.17.1	02-2010	34366V		Overview of Compliance Initiative Projects
4.17.2	02-2010	34367G		Responsibilities
4.17.3	02-2010	34368R		Requirements
4.17.4	02-2010	34369C		Procedures
4.18 EXAM OFFER-IN-COMPROMISE				
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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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*	08-2014	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*	09-2014	36857J	LEM 4.19.3; 21.8.5, 21.28; 5480	IMF Automated Underreporter Program
4.19.4*	04-2014	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*	06-2014	34131C	LEM 4.19.6	SSA Correspondence, Minister Waivers, Application for Exemption from Social Security and Medicare, and Information Reporting Penalties (IRP)
4.19.7*	09-2014	36334F	Training 3570-150	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.8	04-2014	40897H		CAP (CAWR Automated Program) Technical System Procedures
4.19.9	12-2013	50704F		FCP (FUTA Case Processing) Technical System Procedures
4.19.10	12-2013	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*	12-2013	48151E	LEM 4.19.1; 4.19.1 portions	General Case Development and Resolution
4.19.14*	12-2013	48152P	LEM 4.19.1; 4.19.1 portions	EITC/Revenue Protection Strategy
4.19.15*	12-2013	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	11-2013	48157S	4.19.1 portions	Quality Review Program
4.19.19	12-2013	48158D	4.19.1 portions	Campus Examination Telephone Contacts
4.19.20*	12-2013	48160P	LEM 4.19.1; 4.19.1 portions	Automated Correspondence Exam (ACE) Processing Overview
4.19.21	12-2013	48161A	4.19.1 portions	Clerical
4.19.22	04-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	01-2014	50358Z		NRP EITC Component of the Individual Reporting Compliance Study
4.22.9	11-2011	51330H	LEM 4.22.9	International Form 1040 NRP Study
4.22.10	10-2012	47344H		Employment Tax Study - NRP Examination Guidelines
4.22.11	05-2012	59122H		SB/SE Examination of NRP C Corporation Returns
4.22.12	07-2012	59724J		LB&I Examination of NRP C Corporation Returns.
4.22.13	01-2014	59601J		Fuel Excise Tax Study - NRP Examination Guidelines
4.23 EMPLOYMENT TAX				
4.23.1	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	09-2014	35224Y	104.6 CH 4; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Workpapers - Employment Tax Examinations
4.23.5*	12-2013	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	04-2014	35226U	104.6 CH 6; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1	Classification Settlement Program (CSP)
4.23.7	01-2014	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	12-2013	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
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	03-2014	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.
4.23.19	03-2014	66111S		Employment Tax Case Assignment and Grading Criteria
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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.24.6	08-2014	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	08-2014	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	12-2013	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	04-2014	59137G	4.24.3 portions	Excise Operations Support
4.25 ESTATE AND GIFT TAX				
4.25.1	01-2014	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
4.25.3	01-2014	58876C	4.25.1 portions	Planning, Classification, and Selection
4.25.4	01-2014	58877N	4.25.1 portions	International Estate and Gift Tax Examinations
4.25.5	01-2014	58878Y	4.25.10 portions	Technical Guidelines for Estate and Gift Tax Issues
4.25.6	01-2014	58879J	4.25.1 portions	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	01-2014	58880K	4.25.1 portions	Estate and Gift Tax Penalty and Fraud Procedures
4.25.8*	01-2014	58881V		Delinquent Returns and SFR Procedures
4.25.9*	01-2014	58882G	4.25.1 portions	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	01-2014	58883R		Case Closing Procedures
4.25.11	01-2014	58884C	4.25.1 portions	Estate and Gift Tax -Special Examination Procedures
4.25.12	01-2014	58885N	4.25.1 portions	Valuation Assistance
4.25.13	01-2014	58886Y	4.25.1 portions	Appeals, Mediation, and Settlement Procedures
4.25.14*	01-2014	58887J	4.25.1 portions	Miscellaneous Procedures
4.26 BANK SECRECY ACT				
4.26.1	05-2014	27699B	4.3.4 CH 1; 4234	Introduction
4.26.2	05-2014	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	06-2014	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	12-2013	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.35.2	05-2006	27743I	4.3.1.5 CH 1; 4234:100-200	Audit Techniques for Business Returns
4.36 JOINT COMMITTEE PROCEDURES				
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	12-2013	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	04-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.48.5	07-2006	39442K		Intangible Property Valuation Guidelines
4.48.6	07-2006	39443V		Real Property Valuation Guidelines
4.49 ECONOMIST PROGRAM				
4.49.1	11-2006	35060O	4.3.17 CH 1; 42(12)0 - 42(12)7.3	Overview - Economist Program
4.51 LB&I CASE MANAGEMENT				
4.51.1	04-2007	32526T		Rules of Engagement
4.51.2	12-2005	33207T		LMSB Administrative Guidance
4.51.4	01-2007	37347S		LMSB/APPEALS Fast Track Settlement Program (FTS)
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	09-2014	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	06-2014	35005P	4.3.1.1 CH 5; 42(10)6 - 42(10)6.2 [4200]	International Examination and Processing Procedures
4.60.9	06-2014	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	03-2014	33000S	14.1 CH 1 - CH 10; 1(21)00	International Visitors Program
4.62.3	06-2002	33167U		Requests for Representation Funds and Gifts for Foreign Officials
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	03-2014	35855D	7.6.1 CH 1; 7.6.2; 7.6.3	Overview of Form 5500 Examination Procedures
4.71.2	06-2014	33831Z		Overview of IDRS
4.71.3	05-2014	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	06-2014	35909Q	7.6.4; 7(11)10-20	Discrepancy Adjustments
4.71.5	03-2014	35239X	LEM 4.71.5; 7.6.1 CH 6	Form 5330 Examinations
4.71.6	07-2014	37345W	7.6.1 CH 2; 7.6.1 CH 5	Employee Plans Referrals
4.71.7	07-2014	33832K	7.6.3.4	Survey Returns
4.71.8	07-2014	33833V		EP Claims
4.71.9	07-2014	33834G		Statute Control Procedures
4.71.10	04-2014	33837N	4.72.20; 4.72.1 portions	Form 990-T Processing
4.71.11	07-2014	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	07-2014	33838Y		Case File Assembly Guidelines
4.71.13	05-2014	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	07-2014	35242U		EP Special Review
4.71.16	07-2014	55224Q		Employee Plans Team Audit (EPTA) Program
4.71.17	07-2014	57900H		Non-Return Unit Examinations
4.71.18	07-2014	57901S		Employee Plans Penalties
4.71.19	07-2014	57902D		Fast Track Settlement Procedures
4.71.20	07-2014	58195C		Employee Plans Large Case Examination Support Procedures
4.71.22	07-2014	61728V		Employee Plans Compliance Unit (EPCU)
4.71.24	03-2014	61731S		Whistle Blower Claims
4.71.25	03-2014	65117W	25.1.9 portions	EP Exam Fraud Procedures
4.72 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	09-2014	35953I	7.7.1 CH 4; 7(10)54:500	Employee Stock Ownership Plans (ESOPs)
4.72.5	04-2014	35954T	7.7.1 CH 5; 7(10)54:640	Top-Heavy Plans
4.72.6	09-2014	35955E	7.7.1 CH 6	Section 415(b)
4.72.7	09-2014	35956P	7.7.1 CH 7; 7(10)54:327	Examination Guidelines for IRC 415(c)
4.72.8	07-2014	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	09-2014	35959W	7.7.1 CH 10; 7(10)54:360	Single-Sum Distributions
4.72.11	09-2014	35960X	7.7.1 CH 11; 7(10)54:710-720, 830	Prohibited Transactions
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	03-2014	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	09-2014	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*	08-2014	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	07-2014	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	03-2014	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	09-2014	33221X	4.75.18, 4.75.19; 7.6.6	EO Examinations Review Responsibilities and Procedures
4.75.18	09-2014	33223T	7.6.6	Case Review
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	09-2014	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
4.75.37	08-2014	55996R	4.75.15.17	Claims, Requests for Abatement and Audit Reconsiderations
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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
4.76.3	06-2010	33239D	7.8.1 CH 3	Public Charities
4.76.4	10-2014	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
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	09-2014	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 (oŲ501(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	12-2013	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
4.81.12	09-2014	55322V		Compliance Review of Form 8038-CP

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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				
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	06-2014	33026Y		FSLG Mission and Policy
4.90.2	06-2014	33028U		Customer Assistance
4.90.3	02-2013	33029F		Compliance Checks
4.90.4	12-2013	33032C		Penalties
4.90.5	11-2013	33033N		Case Selection Procedures
4.90.6	08-2013	33034Y		Referrals
4.90.7	05-2013	33037F		Claims
4.90.8	12-2013	33039B		Examination Quality Measurement Standards
4.90.9	09-2014	33041N		Workpapers and Report Writing
4.90.10	12-2013	33042Y		Statute Control Procedures
4.90.11	11-2013	33043J		Technical Review
4.90.12	10-2014	33044U		Case Closing and Special Handling Procedures
4.90.13	06-2014	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*	09-2014	55352J		BMF Underreporter (BMF AUR) Control
4.119.4*	09-2014	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	05-2014	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*	09-2014	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	07-2014	27786Z	5.1 CH 4; 5313-5315 [5300], 563(12).23-.24 [5300], 5790 [5700]	Jeopardy, Termination, Quick and Prompt Assessments

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	08-2014	27788V	5.1 CH 7; 5150, 5173, 53(10)6	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees
5.1.8*	08-2013	27789G	LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100]	Courtesy Investigations
5.1.9	06-2014	35409L	5.1 CH 9; 5181.31	Collection Appeal Rights
5.1.10	10-2013	27790H	5.1 CH 10; 5181 [5100]	Taxpayer Contacts
5.1.11*	08-2014	27791S	LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200]	Delinquent Return Investigations
5.1.12*	08-2014	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
5.1.18*	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	11-2013	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
5.1.28*	05-2014	61662Q		Identify Theft for Collection Employees
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	09-2014	35459R	5.2 CH 1; 5890 [5800]	Collection Time Reporting
5.2.4	10-2014	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	12-2013	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	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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
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	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	12-2013	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	07-2014	27846Q	5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38	Collateral Agreements
5.8.7	03-2014	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	08-2014	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
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	11-2013	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*	08-2014	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	08-2014	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*	08-2014	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*	09-2014	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*	09-2014	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*	07-2014	39971S	Portions to 5.9.21	Automated Proofs of Claim (APOC)

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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*	08-2014	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	03-2014	62327Q	5.9.14	Electronic Proofs of Claim (EPOC)
5.10 SEIZURE AND SALE				
5.10.1	08-2014	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	08-2014	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	08-2014	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	08-2014	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	08-2014	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	06-2014	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	06-2014	34277B		Judicial Sales
5.10.9	06-2014	53036M		Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines
5.11 NOTICE OF LEVY				
5.11.1	08-2014	35743K	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions
5.11.2	04-2014	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	09-2014	35747C	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Bank Levies
5.11.5	09-2014	35748N	5360, Exhs. 5300-1-4, 14-17, 30, 33-34	Levy on Wages, Salary, and Other Income
5.11.6	09-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.12.3*	10-2013	35752V	LEM 5.12.3; 5.12 CH 3; 5350, 5710	Lien Release and Related Topics
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		Appeal Processes Involving Liens
5.12.7	10-2013	58946P	5.12.1, 5.12.2, 5.12.3, 5, 12, 6 portions	Notice of Lien Preparation and Filing
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				
5.13.1	07-2011	35467R	5.13.7; 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190	Embedded Quality Administrative Guidelines
5.13.6	10-2009	47937Y		Field Insolvency/Embedded Quality Attribute Definitions
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	09-2014	28331W	5.14.6; 5.14 CH 6; 5.14 CH 1; 5300	Securing Installment Agreements
5.14.2*	09-2014	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*	05-2014	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*	08-2014	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	12-2013	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	09-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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
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	5.19.20 portions; 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*	04-2014	36862C	LEM 5.19.3; 3.24.201; 21.9.3, 21.27, (21)900; 5400	Backup Withholding Program
5.19.4*	09-2014	36863N	LEM 5.19.4; 21.9.4, 21.23, (21)800; 5500	Enforcement Action
5.19.5*	08-2014	36864Y	5.19.20 portions; LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500	ACS Inventory
5.19.6*	06-2014	36865J	21.9.6, 21.25, 5500	ACS Support
5.19.7	01-2014	36866U	5.5.3.4; 21.9.7, 21.26; 5400, 5420	Campus Collection Programs
5.19.8	01-2014	28018A	21.9.8, 21.9.1.31	Collection Appeal Rights
5.19.9*	06-2014	30604M	portion of LEM 5.19.9; 21.9.9	Automated Levy Programs
5.19.10*	01-2014	34453T	LEM 5.19.10; 5.19.7	Collection Operations Transcript Processing
5.19.11*	09-2014	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*	01-2014	49610Y	LEM 5.19.14	Trust Fund Recovery Penalty (TFRP)
5.19.15	01-2014	50362H		Federal Agency Delinquency (FAD)
5.19.16*	04-2014	55752N		Compliance Services Collection Operations (CSCO) Clerical Procedures
5.19.18*	07-2013	51815X	5.19.20 portions; LEM 5.1; 5.19.1.4.6	Federal Employee/ Retiree Delinquency Initiative (FERDI)
5.19.19	09-2014	52390T		Campus Compliance International Case Processing (CCICP)
5.19.23*	06-2014	60934R		Restitution-Based Assessments 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	12-2013	38112J		Summons Procedures
5.20.6	02-2014	38118X		Whipsaw Assessments
5.20.7	09-2014	38120J		Monitoring of IRC 7407 and 7408 Injunctions
5.20.8	09-2014	38121U		Promoter/Preparer Investigations

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
5.20.10	05-2014	51672Q		Identification and Processing of Frivolous Documents
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	10-2013	20268G		Overview
5.21.2	12-2013	20354T		Offshore Information Gathering Techniques
5.21.3	12-2013	20355E		Collection Tools for International Cases
5.21.4	11-2013	20356P		Payments Made in Foreign Currency
5.21.5	11-2013	20357A		International Field Calls
5.21.6	11-2013	20358L		Report of Foreign Bank and Financial Accounts
5.21.7	01-2014	55072Y		Special Cases
5.21.8	01-2014	65390T		Adjustments on International Cases
5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM				
5.24.1	07-2009	51865D		Overview
5.24.2	07-2009	51867Z		Case Development
5.24.3	07-2009	51868K		Case Processing Guidelines

Part 6: Human Resources Management

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

6.10 AGENCY ACCOUNTABILITY SYSTEMS				
6.10.1	09-2009	53707Q		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				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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				
6.410.1	08-2014	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
6.511 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)				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	01-2014	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
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	6.500.1; 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	09-2014	36111E	7.9.1	Employee Plans
7.1.2	09-2014	32513Q		Exempt Organizations Administrative Procedures
7.1.4	12-2002	32503U	7.9.4	Exempt Organizations Technical Advice Procedures
7.1.5	09-2014	32589C	7.9.4	Employee Plans Technical Advice Procedures
7.1.6	09-2014	62625X		Employee Plans Technical Case Processing Procedures
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	09-2014	28391Y	7.9.5; 7200	TE/GE Closing Agreements
7.2.2	09-2014	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	09-2014	36161K	7.4.1 CH 1-4; 7610, 7620	Employee Plans Determination Letter Program

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.11.2	03-2014	35903C	7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2	EP Case Assignment Guide
7.11.3	08-2014	33049X		Tax Exempt Quality Measurement System (TEQMS)
7.11.4	07-2013	55915M		IRS Section 401(a) Pre-Approved Plans Program
7.11.5	09-2014	57219R		Proper Use of Determination Letter Caveats
7.11.6	09-2014	57220S		Multiemployer Plans
7.11.7	07-2013	57221D		Multiple Employer Plans
7.11.8	03-2014	56036Q		EP Determinations Closing Agreement Program
7.11.9	06-2014	57223Z		Mandatory and TEQMS Case Reviews
7.11.10	03-2014	66157Q	7.11.1 portions	EP Examination and Fraud Referral Procedures
7.11.11	03-2014	62968R	7.11.1 portions	Proposed Adverse Cases
7.11.12	03-2014	64076C	7.11.1 portions	Preparing Technical Advice Requests
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	08-2014	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
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	03-2014	54997S		Introduction
7.15.2	04-2014	54998D		Accessing Tax Exempt Determination System (TEDS)
7.15.3	03-2014	55000E		Business Rules
7.15.4	03-2014	55001P		Tax Exempt Determination System (TEDS) Roles and Delegation
7.15.5	08-2014	55039N		Case Identification and Status Codes
7.15.6	09-2014	55002A		Navigating the Tax Exempt Determination System (TEDS)
7.15.7	09-2014	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	09-2014	37433F	7.4.1; 7660	Exempt Organizations Determination Letter Overview
7.20.2*	07-2014	36935W	7660, 7670	Determination Letter Processing of Exempt Organizations
7.20.3	02-2014	36937S	7.20.7 portions; 7660	Processing Foundation Classification and Miscellaneous Requests
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*	07-2014	49353M		EO Touch-and-Go Determination Case Procedures

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.20.8	08-2008	51787Q		Donor-Advised Funds Guide Sheet
7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES				
7.21.1	01-2003	27614E	7.4.4 CH 1; 7690:100	Determination Letter Applications
7.21.2	01-2003	27615P	7.4.4 CH 2; 7340 [7300]	Processing User Fees
7.21.3	08-2003	27616A	7.4.4 CH 3; 7350 [7300]	Screening, Controlling and Case Closing
7.21.4	01-2003	27617L	7.4.4 CH 4; 7690:200	Transcription and Case Establishment
7.21.5	01-2003	27618W	7.4.4 CH 5; 7690:300	Letter Generation
7.21.6	01-2003	27619H	7.4.4 CH 6; 7690:500	Inventory Control Subsystem
7.21.7	01-2003	27620I	7.4.4 CH 7; 7690:500	Moving Cases Through the Inventory Control Subsystem
7.21.8	01-2003	27621T	7.4.4 CH 8; 7690:600	EDS Unpostables
7.21.9	01-2003	27622E	7.4.4 CH 9; 7690:700	Exempt Organizations Management Information System
7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL				
7.22.1	01-2003	27951K	7.4.6 CH 1	Introduction
7.22.2	01-2003	27952V	7.4.6 CH 2	Data Entry
7.22.3	01-2003	27953G	7.4.6 CH 3	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	01-2003	27954R	7.4.6 CH 5	Letter Generation
7.22.6	01-2003	27955C	7.4.6 CH 6	Inventory Control System (ICS)
7.22.7	01-2003	27956N	7.4.6 CH 7	Management Information System
7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL				
7.25.1	09-2014	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	05-2014	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	09-2014	35942B	7.8.2 CH 9	Voluntary Employees' Beneficiary Associations
7.25.11	05-2014	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	12-2013	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	09-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
7.25.28	08-2006	34255N		The National Railroad Retirement Investment Trust
7.25.41	03-2006	35947E	7.8.2 CH 51; 7751:3(12)3	Insurance Activities
7.25.42	06-2001	36085T	7.8.2 CH 52; 7751	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	06-2001	36086E	7.8.2 CH 53; 7751	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	10-2005	36087P	7.8.2 CH 54; 7751	Qualified State Tuition Programs
7.25.45	04-2009	48237B		Suspension of Exempt Status Under IRC 501(p)
7.26 PRIVATE FOUNDATIONS MANUAL				
7.26.1	08-2001	35985S	7.8.3 CH 1; 7752:100	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	08-2001	36015V	7.8.3 CH 2; 7752:200	Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions
7.26.3	08-2001	73145Q	7.8.3 CH 3; 7752:300	Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion
7.26.4	08-2001	35854S	7.8.3 CH 4; 7752:400	Private Foundations Defined by IRC 509(a)(2) Exclusion
7.26.5	08-2001	36016G	7.8.3 CH 5; 7752:500	Private Foundations Defined - IRC 509(a)(3) Exclusion
7.26.6	05-2002	35926B	7.8.3 CH 6; 7752:600	Private Operating Foundations
7.26.7	04-2003	35989K	7.8.3 CH 7; 7752:700	Termination of Private Foundation Status
7.26.15	08-2001	36098W	7.8.3 CH 18; 7752:(18)00	IRC 4947 Trusts
7.27 EXEMPT ORGANIZATIONS TAX MANUAL				
7.27.3	06-2001	36074M	7.8.2 CH 33; 7751:(33)00	Prohibited Transactions and Income Accumulations
7.27.4	08-2001	36075X	7.8.2 CH 35; 7751:(35)00	Taxation of Unrelated Business Income
7.27.5	06-2001	36076I	7.8.2 CH 36; 7751:(36)00	Unrelated Trade or Business
7.27.6	05-2002	36077T	7.8.2 CH 37; 7751:(37)00	Computation of Unrelated Business Tax Income
7.27.7	08-2001	35986D	7.8.2 CH 38; 7751:(38)00	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	06-2001	36089L	7.8.2 CH 39; 7751:(39)00	Unrelated Debt Financed Income
7.27.9	06-2001	36090M	7.8.2 CH 40; 7751:(40)00	Debt-Financed Property
7.27.10	06-2001	36091X	7.8.2 CH 41; 7751:(41)00	Acquisition Indebtedness
7.27.11	06-2001	36080Q	7.8.2 CH 46; 7751:(45)00	Political Organizations
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	11-2013	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	11-2013	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)

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	04-2014	36182N	8100	Appeals Operating Directives and Guidelines
8.1.3	10-2013	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
8.1.9	12-2013	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	05-2014	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	03-2014	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	11-2013	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	12-2013	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	08-2014	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	05-2014	50792Z	8.15.1, 8.17.2 portions, 8.17.4, 8.20.7; 8(15)00	Appeals Bankruptcy Cases
8.7.7	12-2013	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	03-2014	50795G	8.9.1; 8900	Joint Committee (JC) Cases
8.7.10	10-2013	50796R	8.2.1 portions, 8.17.2, 8.20.7	Excise Tax Cases and IRA Adjustments

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	08-2014	57392N		Freedom of information Act (FOIA) Administrative Appeal Cases
8.7.15	09-2012	59921E		Administrative Cost and Qualified Offer Cases
8.7.16	10-2013	59972V	4.23.16; 8116:352	Appeals Employment Tax Procedures
8.7.17	10-2013	63101S	8.6.2 portions	Appeals Remittance Procedures
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	10-2013	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	11-2013	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	02-2014	55125A		Penalty Appeals (PENAP)
8.11.5	08-2012	55127W		International Penalties
8.11.6	10-2013	55128H		Penalties Worked in Appeals- FBAR Penalties
8.11.7	10-2013	55129S		Abusive Transaction Penalties
8.11.8	10-2013	59756T		Miscellaneous Penalties
8.13 CLOSING AGREEMENTS				
8.13.1	08-2012	36039F	8(13)00	Processing Closing Agreements in Appeals
8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY				
8.17.2	02-2014	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	03-2014	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	03-2014	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				
8.19.1	10-2013	36945S		Procedures and Authorities
8.19.2	10-2013	36946D		Managers/TEFRA Resources
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
8.19.10	10-2013	52410A	8.19.3, 8.19.4, 8.19.5 portions	Receipt, Assignment, and Consideration of TEFRA Partnership Cases
8.19.11	10-2013	52412W	8.19.3, 8.19.4, 8.19.5 portions	Agreed TEFRA Partnership Cases
8.19.12	10-2013	52413H	8.19.3, 8.19.4, 8.19.5 portions	Final Partnership Administrative Adjustment
8.19.13	10-2013	52414S	8.19.3, 8.19.4, 8.19.5 portions	Through Entity Handbook - Docketed and Department of Justice Cases
8.20 APPEALS CASE PROCESSING MANUAL				
8.20.2	09-2014	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	01-2014	36043N	8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 2; 8114	Processing and Establishing New Receipts

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.20.6	09-2014	36044Y	8.22.1, 8.22.3, and 8.23.6 portions; 8.1.1 CH 3; 8114	Account and Processing Support (APS) - Interim Actions
8.20.7	10-2014	36045J	8.22.3 portions; 8.1.1 CH 4; 8114	General Closing Procedures
8.20.10	06-2014	40991U		Appeals Processing Employee Automated System (PEAS)
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1	10-2013	39926P		General Statute Responsibility
8.21.2	10-2013	39927A		Appeals Processing Support (APS) Statute Responsibility
8.21.3	08-2014	39929W		Appeals Technical Employees Statute Responsibility
8.21.4	12-2013	39930X		Appeals Management Statute Responsibility
8.21.5	08-2012	39932T		Collection Statutes
8.21.6	10-2013	39933E		Statute Information on TEFRA Cases
8.21.7	11-2013	39934P		Barred Statute Procedures
8.22 COLLECTION DUE PROCESS				
8.22.4	09-2014	49156R	8.22.2 portions	Collection Due Process Appeals Program
8.22.5	09-2014	49157C	8.22.2 portions	Receipt, Control and Pre-Conference Considerations
8.22.6	09-2014	58569K	8.22.2 portions	Cases Requiring Special Handling
8.22.7	09-2014	58571W	8.22.2 portions	Alternatives to Collection Action
8.22.8	09-2014	58572H	8.22.2 portions	Liability Issues and Relief from Liability
8.22.9	09-2014	58573S	8.22.2 portions	Closing and Post Closing Actions
8.23 OFFER IN COMPROMISE				
8.23.1	11-2013	50802K	8.13.2 portions; 8(13)00	Offer in Compromise Overview
8.23.2	11-2013	50803V	8.13.2 portions	Receipt and Control of Non-Collection Due Process (CDP) offers
8.23.3	11-2013	50804G	8.13.2 portions	Evaluation of Offers in Compromise
8.23.4	11-2013	50805R	8.13.2 portions	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1	03-2014	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	05-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
8.26.6	10-2012	50911W		Appeals Arbitration Procedures (Non-Collection Cases)
8.26.7	03-2014	51838W		Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers
8.26.8	09-2012	52580Z		Compliance Assurance Process - Fast Track Settlement
8.26.9	09-2012	59866Q		Offer in Compromise Mediation Procedures
8.26.10	09-2012	59867B		Trust Fund Recovery Penalty Mediation Procedures
8.26.11	05-2014	64006E		Rapid Appeals Process (RAP)

Part 9: Criminal Investigation

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES				
9.1.1	10-2013	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
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	06-2014	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	01-2014	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				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
9.4.1	12-2013	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
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	07-2014	36216I	9.5 CH 1; 9781, 9321-28	Administrative Investigations and General Investigative Procedures
9.5.2	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	11-2013	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	11-2013	36433V	9.7 CH 6; 9781:(11)00	PRE-SEIZURE PLANNING
9.7.5	05-2012	36432K	9.7 CH 5; 9781:(11)00	Forms, Processing, and Documentation
9.7.6	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	07-2014	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	10-2013	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				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	01-2014	36459B	10.2.7; 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	09-2014	51715W	1.16.4	Overview of ID Media
10.2.5	09-2014	51716H	1.16.5	Identification Cards
10.2.6	09-2014	51717S	1.16.6	Pocket Commissions
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
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*	01-2014	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	03-2014	59988F	10.2.10	Continuity Planning Requirements
--------	---------	--------	---------	----------------------------------

10.8 INFORMATION TECHNOLOGY (IT) SECURITY

10.8.1*	12-2013	49446Y	25.10.1	Policy and Guidance
10.8.2	05-2014	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*	05-2014	53312F		Domain Name System Security Extensions (DNSSEC) Security Policy

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
10.8.6	09-2014	50384V		Secure Application Development
10.8.7	04-2013	53313Q		MAC OS X Security Policy
10.8.8	09-2014	53118R	2.5.16	Live Data Protection
10.8.9*	08-2014	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	08-2014	49826K	25.10.20	Laptop Computer Security Policy
10.8.27	09-2014	50851F		Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources
10.8.30*	02-2014	50509G		Unisys Operating Systems Security Standards
10.8.32*	10-2012	50510H	LEM 25.10.4	IBM Mainframe System Security Requirements
10.8.34*	04-2014	50208S	LEM 25.10.3	Integrated Data Retrieval System (IDRS) Security Policy
10.8.40*	08-2014	50854M		Wireless Security Policy
10.8.50	04-2014	49074M		Servicewide Security Patch Management
10.8.52	07-2013	51042W		PKI Security Policy
10.8.54*	02-2014	51043H	LEM 10.8.54	Minimum Firewall Administration Requirements
10.8.60	12-2013	51228U		IT Service Continuity Management (ITSCM) 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	07-2014	51142X	1.23.2	Contractor Investigations
10.23.3	11-2011	51144T	1.23.3	Personnel Security/Suitability Program

Part 11: Communications and Liaison

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

11.1 COMMUNICATIONS				
11.1.1	08-2008	31861T	1.19 CH 1; 1(19)00; 6300	Introduction
11.1.2	08-2008	33001D	1.19 CH 2	News Coverage of Tax Prosecutions
11.1.3	11-2009	31863P	1.19 CH 3; 1(19)00; 6300	Contact With the Public and the Media
11.1.4	03-2010	37584X	2.25.9	Content Policies and Standards for Intranet Sites
11.3 DISCLOSURE OF OFFICIAL INFORMATION				
11.3.1	03-2011	30423R	1.3 CH 1; 1272	Introduction to Disclosure
11.3.2	08-2008	30424C	1.3 CH 2; 1272	Disclosure to Persons with a Material Interest
11.3.3	03-2008	30425N	1.3 CH 3; 1272	Disclosure to Designees and Practitioners
11.3.4	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	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	10-2013	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	10-2013	30450Y	1.3 CH 27; 1272	Disclosure of Returns and Return Information to Grand Juries
11.3.28	08-2014	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	10-2013	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	10-2013	30456M	1.3 CH 33; 1272	Other Disclosures to State and Local Governments
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	09-2014	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 Liaison Operations
11.4.2	05-2014	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	08-2014	39914X		Congressional Affairs Program
11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS				
11.51.1	06-2008	49775E		TIGTA and GAO Audit Program Process at the LMSB Division
11.53 SMALL BUSINESS/SELF-EMPLOYED				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
11.53.2	05-2014	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
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	11-2013	35623R		Initiating and Working a Case on TAMIS
13.4.6	05-2009	35624C		Management Inventory Screens
13.4.7	04-2011	35625N		Administrative Reports

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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*	08-2014	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*	12-2013	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
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 Underpayments
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*	05-2014	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	04-2014	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

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

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	09-2014	36800E	21.1; (21)100	Accounts Management and Compliance Services Overview
21.1.2	09-2014	36801P	21.2	Reference Materials Overview
21.1.3	09-2014	36802A	21.2	Operational Guidelines Overview
21.1.7*	09-2014	38746V		Campus Support

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09-2014	36806S	21.3; (21)300; 36(66)0	Systems
21.2.2	09-2014	36807D	21.3; (21)300; 36(66)0	Research
21.2.3*	09-2014	36808O	21.2.4; 21.18; 35(65)0	Transcripts
21.2.4*	09-2014	36809Z	21.2.5; 21.7; 36(64)0	Master File Accounts Maintenance
21.2.5	09-2014	36810A	21.3.4; 21.19; 35(264)0	Miscellaneous Forms and Processing

21.3 TAXPAYER CONTACTS

21.3.1*	09-2014	36811L	21.6; 21(400)	Taxpayer Contacts Resulting from Notice Issuance
21.3.2	12-2013	36812W		Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.3	09-2014	36813H	21.3.2; 21.7; 35(44)0	Incoming and Outgoing Correspondence/Letters
21.3.4*	09-2014	36814S	21.1.6; 21.4; (21)(24)00	Field Assistance
21.3.5	09-2014	28016E	21.5.11; 21.17; (21)(23)00	Taxpayer Inquiry Referrals Form 4442
21.3.6	09-2014	28017P	21.3.321.15; (21)(22)00; 35(264)0	Forms and Information Requests
21.3.7	09-2014	28789Q	121.3 CH 1-7	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)
21.3.8	09-2014	32596R		Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations
21.3.9*	08-2014	33093P		Processing Reporting Agents File Authorizations
21.3.10	09-2014	33204M		Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)
21.3.11	11-2013	54528B	3.42.7 portions	Information Returns Reporting Procedures
21.3.12*	09-2014	55809H		Accounts Management Balance Due Telephone Contacts

21.4 REFUND INQUIRIES

21.4.1*	09-2014	36815D	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Refund Research
21.4.2*	09-2014	36816O	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Trace and Limited Payability
21.4.3	09-2014	36817Z	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Returned Refunds/Releases
21.4.4*	09-2014	36818K	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Manual Refunds
21.4.5*	09-2014	36819V	21.8; (21)(11)0; 3(17)(42)0; (21)(13)0	Erroneous Refunds
21.4.6*	09-2014	36820W	21.8; (21)(11); 3(17)(42)0; (21)(13)0	Refund Offset

21.5 ACCOUNT RESOLUTION

21.5.1*	09-2014	36821H	21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0	General Adjustments
21.5.2*	09-2014	36822S	21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0	Adjustment Guidelines

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
21.5.3*	09-2014	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*	09-2014	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	09-2014	36825Z	21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0	Unpostables
21.5.6*	09-2014	36826K	21.5.6; 21.9; (21)(12)00	Freeze Codes
21.5.7*	09-2014	36827V	21.5.3; 21.1; (21)(16)0; (21)(17)00	Payment Tracers
21.5.8*	09-2014	36828G	21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0,	Credit Transfers
21.5.9*	08-2014	36829R	21.5.2; 21.16; 3(15)(209)0	Carrybacks
21.5.10	09-2014	36830S	21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Examination Issues
21.5.11*	06-2014	36831D	3.15.259	Employee Plan Accounts
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09-2014	36832O	21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Filing Status and Exemption Adjustments
21.6.2*	09-2014	36833Z	21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting TIN-Related Problems
21.6.3*	09-2014	36834K	21.6.2	Credits
21.6.4*	09-2014	36835V	21.6.3	Tax Computation/Tax Period Changes
21.6.5	09-2014	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*	09-2014	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*	09-2014	36838C	21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0	Adjusting Individual Tax Accounts
21.6.8	09-2014	36839N	25.15.13	Split Spousal Assessments (MFT 31)
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08-2014	36841Z	21.14	BMF/NMF Miscellaneous Information
21.7.2*	09-2014	36842K	21.7.6; 21.14	Employment and Railroad Tax Returns
21.7.3*	08-2014	36843V	21.14	Unemployment Taxes
21.7.4*	09-2014	36844G	21.14	Income Taxes/Information Returns
21.7.5*	09-2014	36845R	21.14	Estate and Gift Tax Returns
21.7.7*	12-2013	36847N	3.24.6; 21.14	Exempt Organizations and Tax Exempt Bonds
21.7.8*	09-2014	36848Y	21.14	Excise Taxes
21.7.9*	08-2014	36849J	21.14	BMF Duplicate Filing Conditions
21.7.10	09-2014	36850K	21.14	No-Merge Cases
21.7.11*	08-2014	36851V	21.14	Additional Computer Paragraph Notices and Transcripts
21.7.12*	09-2014	36852G	21.8.3; 21.14	Non-Master File (NMF) Adjustments
21.7.13*	09-2014	32186R		Assigning Employer Identification Numbers (EINs)
21.8 INTERNATIONAL				
21.8.1*	09-2014	49813H	3.15.128 and 3.15.129 portions	IMF International Adjustments
21.8.2*	09-2014	49814S	3.15.129 portions	BMF International Adjustments
21.8.4	08-2014	49817Z	3.38.128 and 3.15.129 portions	United States Certification for Reduced Tax Rates in Tax Treaty Countries

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
21.8.5*	09-2014	50502H	3.21.25 portions	Miscellaneous FIRPTA Related Issues
21.8.6	09-2014	49818K	3.21.25 portions	Exemptions from US Withholding (Form 8233)
21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS				
21.9.2*	08-2014	52830W		Accounts Management Identity Theft
21.10 QUALITY ASSURANCE				
21.10.1	09-2014	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	11-2013	37489Z		Burden Reduction Activities
22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES				
22.30.1	09-2014	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	04-2014	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

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	01-2014	27681V	104.2 CH 1; 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	04-2014	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*	05-2014	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	06-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	08-2014	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*	09-2014	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	12-2013	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
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	08-2014	32998R	LEM 25.4	Potentially Dangerous Taxpayer
25.4.2	08-2014	36337M	LEM 25.4	"Caution Upon Contact" Taxpayer
25.5 SUMMONS				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.5.1	09-2014	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	09-2014	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*	09-2014	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	12-2013	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	12-2013	27774H	7.3.4 CH 5; 7820:(10)00	Exempt Organizations Extracts and On-line Programs
25.7.6	12-2013	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
25.12 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
25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY				
25.15.1	07-2014	30263Z	LEM 25.15.1; 104.5 CH 1; 45(11)(20)	Introduction
25.15.2	07-2014	30264K	104.5 CH 2; 45(11)(20)	General Procedures / Employees with Taxpayer Contact
25.15.3*	07-2014	30266G	104.5 CH 3; 45(11)(20)	Technical Provisions of IRC 6015
25.15.5	07-2014	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*	07-2014	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	08-2014	30273V	104.5 CH 9; 45(11)(20)	Account Processing of Requests for Relief from Joint and Several Liability

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
25.15.11	07-2014	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	07-2014	32938P	4.4.15; 45(11)(20)	Innocent Spouse Tracking System Inventory Validation Instructions
25.15.15	07-2014	39700H		Mirror Modules for Requests for Relief from Joint and Several Liability
25.15.16	07-2014	49557G		Telephone Contacts
25.15.17*	07-2014	50494S		Reconsiderations
25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF				
25.16.1	06-2012	36901Q	25.16.2 - 25.16.13; 121.6 CH 1; 12(10)4	Program Guidelines
25.18 COMMUNITY PROPERTY				
25.18.1	03-2011	38246Q		Basic Principles of Community Property Law
25.18.2	03-2011	38253F		Income Reporting Considerations of Community Property
25.18.3	03-2011	38254Q		Innocent Spouse Relief and Community Property
25.18.4	03-2011	38263B		Collection of Taxes in Community Property States
25.18.5	03-2011	38261F		Injured Spouse
25.19 HEALTH COVERAGE TAX CREDIT (HCTC)				
25.19.1	09-2008	39701S		General Information
25.19.2	09-2008	39702D		Customer Service
25.19.3	09-2008	39704Z		Eligibility
25.19.4	09-2008	39705K		Registration
25.19.5	09-2008	39706V		Payments
25.19.6	09-2008	39707G		Additional HCTC Guidelines
25.19.7	09-2008	50495D		Systems Operation (SO)
25.19.8	09-2008	50497Z		Campus Management Operations (CMO)
25.21 AFFORDABLE CARE ACT FEES				
25.21.1	07-2012	59067T		Branded Prescription Drug Fee
25.21.2	04-2014	66328P		Insurance Provider Fee
25.25 REFUND TAX COMPLIANCE PROGRAM				
25.25.1*	09-2014	57561Q	21.9.1 portions	Return Integrity and Verification Revenue Protection Programs
25.25.2*	09-2014	59003Z	21.9.1 portions	Revenue Protection Screening Procedures for Individual Master File Returns
25.25.3*	09-2014	61686A	21.9.1 portions	Revenue Protection Verification Procedures for Individual Master File Returns
25.25.4*	09-2014	61688W	21.9.1 portions	Integrity and Verification Identity Theft Return Procedures
25.25.5*	09-2014	61689H	21.9.1 portions	Special Handling Procedures
25.25.6*	09-2014	61691T	21.9.1 portions	Taxpayer Protection Program
25.25.7*	09-2014	61692E		Automated Questionable Credit Program
25.25.8*	09-2014	61693P	21.9.1 portions	Revenue Protection External Lead Procedures
25.25.9	09-2014	61694A		Revenue Protection Prisoner Lead Procedures
25.26 CRIMINAL RESTITUTION				
25.26.1	03-2014	65270A		Criminal Restitution and Restitution-Based Assessments
25.27 THIRD PARTY CONTACTS				
25.27.1	01-2014	64747G	5.1.17	Third Party Contact Procedures

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

Part 30: Administrative

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

30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT				
30.1.1	05-2014	29704D	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	04-2014	29706Z		Office of Chief Counsel Directives System
30.2.2	06-2013	29707K		General Counsel Orders and Directives
30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY				
30.3.1	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	06-2014	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	02-2014	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	01-2014	29610G	30.10.1	Emergency Preparedness
30.7 MANAGEMENT SYSTEMS				
30.7.1	12-2010	41428A	34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16	Information Systems
30.7.2	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	01-2014	41695T		Programs and Special Topics
30.8 LIBRARY SERVICES				
30.8.1	12-2013	29813P	Reserved	Counsel Library Services
30.9 FILE MANAGEMENT				
30.9.1	07-2005	29712D	30.7.7.2, 30.7.10, 35.14.11	Case File Management
30.9.2	12-2010	29714Z	31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4	Guidelines for Specific Categories of Case Files
30.10 STANDARDS FOR CORRESPONDENCE				
30.10.1	07-2005	29183G	30.7.11; (30)7(10)0	Correspondence Guidelines
30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS				

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	06-2014	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
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	07-2014	39010W	39.1.10, 39.1.12, 39.6.3, 39.6.7	Letter Rulings

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
32.3.3	08-2004	39011H		Information Letters
32.3.4	08-2004	39012S	35.18.20, 39.6.4	Closing Agreements Covering Specific Matters
32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS				
32.4.2	06-2005	29179Y	Reserved	Pre-Filing Agreements
32.4.3	10-2010	29180Z		Industry Issue Resolution

Part 33: Legal Advice

33.1 LEGAL ADVICE				
33.1.1	08-2004	39430S	34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3	Roles and Responsibilities for Providing Legal Advice
33.1.2	06-2014	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

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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	07-2014	39028C	34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5	Types of Suits
34.6.3	08-2014	39029N	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	08-2014	39031Z	35.8.11, 35.16.3.2, 35.20.1-35.20.10	Settlement Procedures
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				
34.9.1	05-2013	38026W	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
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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	02-2014	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	08-2014	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
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	07-2014	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

IRM Number	Revision Date	Catalog Number	Old IRM Number	Title
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	06-2014	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
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

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

Part 38: Criminal Tax

38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE				
38.1.1	06-2013	39133W	31.7.1, 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				
39.5.1	06-2009	29471R	33.5.1	Public Contracts, Technology Law, and Related Matters

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	11/2013	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	04/2014	Appeals Operating Directives and Guidelines	Julie Ferenci	Appeals
8.1.3	10/2013	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	12/2013	Closed Case Referrals and Customer Service Contacts	Timothy J. Sam	Appeals
8.1.10	08/2012	Ex Parte Communications	Naomi A. Laub	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	05/2014	Processing 90-Day Cases and Defaulted Notices	Gary T Easley	Appeals
8.2.3	08/2012	Related, Whipsaw and Inactive Cases	Nancy Talajkow	Appeals
8.4 APPEALS DOCKETED CASES				
8.4.1	03/2014	Procedures for Processing and Settling Docketed Cases	Julie Ferenci	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Julie Ferenci	Appeals
8.6 CONFERENCE AND SETTLEMENT PRACTICES				
8.6.1	11/2013	Conference and Issue Resolution	Naomi Laub	Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	12/2013	Reaching Settlement and Securing an Appeals Agreement Form	Sharon D Evans	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	Fabio Ambrosio	Appeals
8.7.3	09/2012	Domestic and International Operations Programs	Nancy C. Wright	Appeals
8.7.4	08/2014	Appeals Estate and Gift Tax Cases	Nancy J. Talajko	Appeals
8.7.5	09/2012	Transferee and Transferor Liabilities	Sandra Burdsall	Appeals
8.7.6	05/2014	Appeals Bankruptcy Cases	Perry Pace	Appeals
8.7.7	12/2013	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	03/2014	Joint Committee (JC) Cases	Linda Thall	Appeals
8.7.10	10/2013	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	08/2014	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	10/2013	Appeals Employment Tax Procedures	Theda Koors	Appeals
8.7.17	10/2013	Appeals Remittance Procedures	John W. Gonzal	Appeals
8.10 APPEALS REPORTS AND PROJECTS				
8.10.1	10/2013	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	11/2013	Return Related Penalties in Appeals	Naomi Laub	Appeals
8.11.3	09/2013	Return Preparer Penalty Cases	David Zito	Appeals
8.11.4	02/2014	Penalty Appeals (PENAP)	Naomi Laub	Appeals
8.11.5	08/2012	International Penalties	Victoria Mcdevitt	Appeals
8.11.6	10/2013	Penalties Worked in Appeals- FBAR Penalties	David Zito	Appeals
8.11.7	10/2013	Abusive Transaction Penalties	Naomi Laub	Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

Appeals

IRM Number	Date	Title	Author	Audience
8.11.8	10/2013	Miscellaneous Penalties	Naomi A. Laub	Appeals
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	02/2014	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	03/2014	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	03/2014	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				
8.19.1	10/2013	Procedures and Authorities	Rebecca Torres	Appeals
8.19.2	10/2013	Managers/TEFRA Resources	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
8.19.10	10/2013	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Rebecca M. Tor	Appeals
8.19.11	10/2013	Agreed TEFRA Partnership Cases	Rebecca M. Tor	Appeals
8.19.12	10/2013	Final Partnership Administrative Adjustment	Rebecca M. Tor	Appeals
8.19.13	10/2013	Through Entity Handbook - Docketed and Department of Justice Cases	Rebecca M Torr	Appeals
8.20 APPEALS CASE PROCESSING MANUAL				
8.20.2	09/2014	IDRS Transcripts and Automated Systems	Peggy Smith	Appeals
8.20.3	09/2013	Appeals Centralized Database System (ACDS)	Peggy Smith	Appeals
8.20.5	01/2014	Processing and Establishing New Receipts	Peggy Smith	Appeals
8.20.6	09/2014	Account and Processing Support (APS) - Interim Actions	Terri L Shelley-	Appeals
8.20.7	10/2014	General Closing Procedures	Terri Shelley-Kir	Appeals
8.20.10	06/2014	Appeals Processing Employee Automated System (PEAS)	Terri L. Shelley-	Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

Appeals

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
8.21 APPEALS STATUTE RESPONSIBILITY				
8.21.1	10/2013	General Statute Responsibility	Sharon D Evans	Appeals
8.21.2	10/2013	Appeals Processing Support (APS) Statute Responsibility	Peggy Smith	Appeals
8.21.3	08/2014	Appeals Technical Employees Statute Responsibility	Sharon D. Evan	Appeals
8.21.4	12/2013	Appeals Management Statute Responsibility	Sharon D. Evan	Appeals
8.21.5	08/2012	Collection Statutes	Timothy J. Sam	Appeals
8.21.6	10/2013	Statute Information on TEFRA Cases	Rebecca Torres	Appeals
8.21.7	11/2013	Barred Statute Procedures	Sharon D Evans	Appeals
8.22 COLLECTION DUE PROCESS				
8.22.4	09/2014	Collection Due Process Appeals Program	Monty Luhmann	Appeals
8.22.5	09/2014	Receipt, Control and Pre-Conference Considerations	Monty Luhmann	Appeals
8.22.6	09/2014	Cases Requiring Special Handling	Monty Luhmann	Appeals
8.22.7	09/2014	Alternatives to Collection Action	Monty Luhmann	Appeals
8.22.8	09/2014	Liability Issues and Relief from Liability	Monty Luhmann	Appeals
8.22.9	09/2014	Closing and Post Closing Actions	Monty Luhmann	Appeals
8.23 OFFER IN COMPROMISE				
8.23.1	11/2013	Offer in Compromise Overview	Timothy J. Sam	Appeals
8.23.2	11/2013	Receipt and Control of Non-Collection Due Process (CDP) offers	Timothy J. Sam	Appeals
8.23.3	11/2013	Evaluation of Offers in Compromise	Timothy J. Sam	Appeals
8.23.4	11/2013	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers	Timothy Sample	Appeals
8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS				
8.24.1	03/2014	Collection Appeals Program (CAP)	John W. Gonzal	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Perry Pace	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 2014

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
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Fabio Ambrosio	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
8.26.11	05/2014	Rapid Appeals Process (RAP)	Charmaine B. O	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 2014

AWSS

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

Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING				
1.1.17	07/2010	Agency Wide Shared Services	Carlisa Brown-M	All
1.4 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	11/2013	Disposing of Records	Tracee Taylor	All
1.15.4	08/2014	Retiring and Requesting Records	Tracee Taylor	All
1.15.5	11/2013	Relocating/Removing Records	Tracee Taylor	All
1.15.6	03/2014	Managing Electronic Records	Tracee Taylor	All
1.15.7	10/2013	Files Management	Tracee Taylor	AWSS
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
1.15.27	11/2002	Records Control Schedule for Compliance Research	Annette Mitchell	AWSS, RAS

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

AWSS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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
1.32.15	04/2013	Public Transportation Subsidy Program (PTSP)	Rochelle Chick	All
1.35 ADMINISTRATIVE ACCOUNTING				
1.35.4	09/2014	Purchase Card Program	Ginger L. Bardol	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	09/2014	Overview of ID Media	Tiffnie Brandt	All
10.2.5	09/2014	Identification Cards	Tiffnie Brandt	All
10.2.6	09/2014	Pocket Commissions	Stephanie G Tru	All
10.2.8	09/2008	Emergency Planning and Incident Reporting	Ismael Pagan	All
10.2.9	09/2009	Occupant Emergency Plan	Charles Bridesos	All
10.2.11	09/2009	Basic Security Concepts	Charles Bridesos	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 Bridesos	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
10.6 CONTINUITY OPERATIONS				
10.6.1	03/2014	Continuity Planning Requirements	Wynn D. Fitzpat	All
10.9 NATIONAL SECURITY INFORMATION				
10.9.1	08/2012	National Security Information (NSI)	Lois Stith	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

AWSS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
10.23 PERSONNEL SECURITY				
10.23.1	05/2010	Personnel Security	James Huskey	All
10.23.2	07/2014	Contractor Investigations	Jerry D. Leftwic	All
10.23.3	11/2011	Personnel Security/Suitability Program	James Huskey	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	05/2014	Mission Statement, and the Strategic and Program Plan	Cristina L. Aiken	Chief Counsel

30.2 CHIEF COUNSEL DIRECTIVES				
30.2.1	04/2014	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	06/2014	Employment	Pamela S Rober	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	02/2014	Travel Guidelines	Cassandra Bum	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	01/2014	Emergency Preparedness	Susan Nieser	Chief Counsel

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

CC

IRM Number	Date	Title	Author	Audience
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	01/2014	Programs and Special Topics	Sandra Stine	Chief Counsel
30.8 LIBRARY SERVICES				
30.8.1	12/2013	Counsel Library Services	Laura Carlson	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	06/2014	Legal Work	Barbara Pettoni	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 2014

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	07/2014	Letter Rulings	Barbara Pettoni	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	06/2014	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 2014

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	07/2014	Types of Suits	Barbara Pettoni	Chief Counsel
34.6.3	08/2014	Summons Enforcement Actions	Barbara Pettoni	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	08/2014	Settlement Procedures	Barbara Pettoni	Chief Counsel
34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	02/2014	Motions in Collection Due Process Cases	Barbara Pettoni	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	08/2014	Gathering Information from Third Parties	Barbara Pettoni	Chief Counsel

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	07/2014	General Requirements for Tax Court Decisions and Other Final Dispositions	Barbara Pettoni	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 2014

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	06/2014	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 2014

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 2014

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	08/2014	Chief Financial Officer	Cynthia Carver	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	09/2014	The IRS Balanced Performance Measurement System	Stephanie Benti	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	11/2013	Relocation Services Program	Janice Young	All
1.32.14	08/2014	Gainshairing Travel Savings Program	Betty Brown Smi	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 2014

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	05/2014	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
1.35.16	09/2014	Financial Accounting- Managerial Cost Accounting	Angela Leroux	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	04/2014	Redesign Revenue Accounting Control System	Willa Williams	CFO, WI, SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	10/2013	Mission	Judy E Ladson	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	06/2014	Training	Judy Ladson	CI
9.2.2	04/2011	Physical Fitness Program	Judy Ladson	CI
9.2.3	01/2014	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	12/2013	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 2014

CI

IRM Number	Date	Title	Author	Audience
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	07/2014	Administrative Investigations and General Investigative Procedures	Judy E. Ladson	CI
9.5.2	06/2014	Grand Jury Investigations	Judy E. Ladson	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	11/2013	Pre-Trial Procedures	Judy E Ladson	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	11/2013	PRE-SEIZURE PLANNING	Judy E. Ladson	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	07/2014	Disposition of Seized and Forfeited Property	Judy E. Ladson	CI
9.7.9	08/2008	Equitable Sharing and Reverse Asset Sharing	Marsha Matthew	CI
9.7.10	10/2013	International Seizures and Forfeitures	Judy E Ladson	CI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	01/2014	INVESTIGATIVE PROPERTY	Judy E. Ladson	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 2014

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	08/2014	Congressional Affairs Program	Ross Kiser	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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 2014

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 2014

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	08/2014	Learning and Education Policy	Edward Brilliant	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
6.511 POSITION CLASSIFICATION				
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	M. Lee Mirigian	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

HCO

IRM Number	Date	Title	Author	Audience
6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES				
6.530.1	01/2010	Aggregate Limitations on Pay and Special Rate Schedules	Laurie Pagan-O	All
6.531 PAY UNDER THE GENERAL SCHEDULE				
6.531.1	03/2010	IRS Pay Under the General Schedule	Laurie Pagan-O	All
6.536 GRADE AND PAY RETENTION				
6.536.1	10/2010	IRS Grade and Pay Retention	Laurie Pagan-O	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	01/2014	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
6.771.2	02/2013	Grievance Examiner Handbook	Madeline M. Me	All
6.800 EMPLOYEE BENEFITS				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

HCO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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 2014

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*	12/2013	Partnership Control System Chapter Overview	Melissa J Manc	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*	06/2014	Standard Validity Criteria	Crettia Hunter	All
2.3.9*	05/2014	Security Command for IDRS Users	Duncan S Hays	All
2.3.10	12/2012	Command Codes MFREQ and RECON	Luann Diroff	All
2.3.11*	12/2013	Command Codes TXMOD and SUMRY	Myra Chapman	All
2.3.12	12/2013	Comman Code ACTON	Rudy Wantin	All
2.3.13*	04/2013	Command Codes FFINQ, REINF, and REMFE	Roger Cabanilla	All
2.3.15*	12/2013	Command Code ENMOD	Myra Chapman	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 2014

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	11/2013	Command Codes INTST, ICOMP, and COMPA	Hien D Du	All
2.3.30	12/2012	Command Code DAILY	Randy Bartlett	All
2.3.31	12/2013	Command Codes CFINK and RPINK for CAF Inquiry	Jill Davis	All
2.3.32*	12/2013	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*	11/2013	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	12/2013	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*	12/2013	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	12/2013	Command Code EICMP	Stuart Boswell	IT, ODs, Appeals, TAS, CI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	12/2013	Command Code IMFOL	Cynthia M. Mey	IT, ODs, Appeals, TAS, CI
2.3.52	06/2014	Command Codes RTVUE, RTFTP	Venu Kakulama	IT
2.3.53	08/2014	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	12/2013	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*	12/2013	Command Codes BMFOL and BMFOR	Deborah Redfer	CI, SB/SE, WI
2.3.60	06/2014	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	06/2014	Command Codes RPVUE, RPVCU and RPPRT	Venu Kakulama	IT, ODs, Appeals, TAS, CI
2.3.64	12/2013	Command Code EMFOL	Deborah Redfer	IT, ODs, Appeals, TAS, CI
2.3.65	01/2014	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	11/2013	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	12/2013	Command Code ATINQ	Robert M. Kuhar	IT, ODs, Appeals, TAS, CI
2.3.73	12/2013	Command Codes TRDBV, TRERS, TRPRT and R8453	Lysa Wilburn	IT, ODs, Appeals, TAS, CI
2.3.74	11/2013	Command Code DDPOL	Elaine Galayda	IT, ODs, Appeals, TAS, CI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	11/2013	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*	05/2014	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input	Duncan S Hays	All
2.4.4	01/2010	Command Code MESSG	Greg Larson	All
2.4.5	01/2011	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System	Myra Chapman	All
2.4.6	12/2013	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	David Le	All
2.4.7	12/2013	Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	Jill Davis	All
2.4.9	12/2013	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	Rudolph Wantin	All
2.4.10	12/2013	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
2.4.15	06/2014	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing	Stuart Boswell	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
2.4.16	12/2013	Command Codes REQ54 and ADJ54	Eddie Walker	All
2.4.17	11/2013	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	Gina Tutt	All
2.4.19	12/2013	Command Codes REQ77, FRM77 and FRM7A	Matthew Cline	All
2.4.20*	06/2014	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	11/2013	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*	12/2013	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*	02/2014	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS	John Corbett	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	06/2014	Command Code CSEDR	John Troutman	All
2.4.39	07/2010	Command Codes ASEDD and ASEDR	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	06/2014	Command Code UNLCE	John Troutman	All
2.4.42	01/2012	Command Code CCASG for Case Control Activity System	Roger Cabanilla	All
2.4.43	12/2012	Command Code PINEX	Christopher Lec	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
2.4.44	11/2013	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	12/2013	Command Code ASIGN	Robert M Kuhar	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 CSPSP, CSSAD and CSZIP	Marion Solomon	All
2.4.55*	11/2011	Command Code CSORD	Marion Solomon	All
2.4.56	01/2011	Command Code ISTSR	Gina Tutt	All
2.4.57	01/2009	Command Code CDPTR	Richard Hicks	All
2.4.58	06/2011	Command Code DDBCK/ DDBCV / DDBCS	Freda Lee	All
2.4.59	11/2012	Command Code TMSSN	Crettia Hunter	All
2.4.60	11/2013	Command Code RAPID	Matthew Cline	IT, LBI, SB/SE, TE/GE, WI
2.4.61	06/2014	Command Code IDTX8	Crettia Hunter	WI
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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
2.7.2*	05/2013	Computing Center	Scott Rockwell	IT
2.7.4*	04/2013	Magnetic Media Management	Jodi Robair	IT
2.7.5*	01/2011	System Control Point (SCP) - Configuration Management	Theresa Brown	IT
2.7.6*	01/2010	Systems Scheduling	Theresa Brown	IT
2.7.9	12/2013	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	Laura E. Kendri	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	12/2013	AIMS Command Code AM424	Michelle Sol	IT, ODs, Appeals
2.8.3	12/2013	AIMS Command Code AMDIS	Michelle Sol	IT, ODs, Appeals
2.8.4	12/2013	AIMS Command Code AMSTU	Michelle Sol	IT, ODs, Appeals
2.8.5	12/2013	AIMS Command Code AMSOC	Michelle Sol	IT, ODs, Appeals
2.8.6*	12/2013	AIMS Command Code AMAXU	Michelle Sol	IT, ODs, Appeals
2.8.7*	12/2013	AIMS Command Code AMCLS	Michelle Sol	IT, ODs, Appeals
2.8.8	12/2013	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB	Michelle Sol	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

IRM Number	Date	Title	Author	Audience
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
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	05/2014	ELC 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	09/2014	IRS Portal and Extranet Usage Standard	Paula Ray	All
2.25.3	08/2009	Intranet Site and Web Server Registration Procedures	Nicole Dickason	All
2.25.5	04/2006	Accessibility Guidelines for the Web	Kevin Acoven	All
2.25.13	04/2006	IRS Domain Naming Standards	Kevin Acoven	All
2.25.14	04/2006	Portal Environment Usability Services	Kevin Acoven	All
2.27 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	05/2014	Integrated Process Management Standardization Process	Edith Henry	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	09/2014	Engineering Policy	Neil Kim	IT
2.120.2	05/2014	Technical Solution Process Description and Procedure	Neil Kim	IT

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
2.120.3	07/2014	Product Integration	Darren Toyer	IT
2.120.4	10/2014	Design Coordination	Rodney Dubose	IT
2.120.5	09/2014	Performance Engineering	Robert Ridgewel	IT
2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES				
2.127.1	04/2014	IT Test Policy	Donna E Spivey	IT
2.127.2	05/2014	IT Software Testing Process and Procedures	Donna Spivey	IT
2.144 CAPACITY MANAGEMENT				
2.144.1	03/2014	Capacity Management Policy	Rob Ridgewell	IT
2.144.2	04/2014	Business Capacity Management Process	Rob Ridgewell	IT
2.144.3	04/2014	Service Capacity Management	Robert W. Ridg	IT
2.144.4	04/2014	Component Capacity Management	Robert W. Ridg	IT
2.144.5	09/2014	Enterprise Demand Forecast	Jenchung Wang	IT
2.145 AVAILABILITY MANAGEMENT				
2.145.1	06/2014	Availability Management Policy	Jorge L Cruz	IT
2.145.2	09/2014	Availability Management Process Description	Jorge L Cruz	IT
2.150 CONFIGURATION AND CHANGE MANAGEMENT				
2.150.1	09/2013	Configuration and Change Management Directive	Darryl Owens	IT
2.150.2	09/2013	Configuration Management	Darryl Owens	IT
2.150.3	11/2013	Change Management (ChM) Policy	Darryl Owens	IT
2.152 DATA ENGINEERING				
2.152.1	09/2013	Data Engineering Directives	Jenchung Wang	IT
2.152.2	09/2014	Data Management Process Description	Jenchung Jacob	IT

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8 INFORMATION TECHNOLOGY (IT) SECURITY				
10.8.1*	12/2013	Policy and Guidance	Olga Plotkin	All
10.8.2	05/2014	IT Security Roles and Responsibilities	Kim V. Cole-Tar	All
10.8.3*	07/2013	Audit Logging Security Standards	Randi M. Founta	IT
10.8.5*	05/2014	Domain Name System Security Extensions (DNSSEC) Security Policy	Denise M. Crisc	All
10.8.6	09/2014	Secure Application Development	Sandra L. Johns	IT
10.8.7	04/2013	MAC OS X Security Policy	Denise Crisco	All
10.8.8	09/2014	Live Data Protection	Sandra L Johns	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
10.8.9*	08/2014	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	08/2014	Laptop Computer Security Policy	Randi M. Founta	All
10.8.27	09/2014	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	Randi Fountian	IT
10.8.30*	02/2014	Unisys Operating Systems Security Standards	Olga Plotkin	IT
10.8.32*	10/2012	IBM Mainframe System Security Requirements	Olga Plotkin	IT
10.8.34*	04/2014	Integrated Data Retrieval System (IDRS) Security Policy	Olga Plotkin	IT
10.8.40*	08/2014	Wireless Security Policy	Joseph Nolan	All
10.8.50	04/2014	Servicewide Security Patch Management	Joseph J. Nolan	All
10.8.52	07/2013	PKI Security Policy	Richard Kinkead	All
10.8.54*	02/2014	Minimum Firewall Administration Requirements	Joseph Nolan	All
10.8.60	12/2013	IT Service Continuity Management (ITSCM) 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 2014

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*	01/2014	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 2014

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	12/2013	Oil and Gas Handbook	Robert Mccann	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 2014

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	04/2014	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
4.51.4	01/2007	LMSB/APPEALS Fast Track Settlement Program (FTS)	Monica Jones	LBI, SB/SE, Appeals, CC
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	09/2014	Exchange of Information	Michael Richard	LBI, SB/SE
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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

LBI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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	06/2014	International Examination and Processing Procedures	James Nasto	LBI, SB/SE
4.60.9	06/2014	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	03/2014	International Visitors Program	Michael J. Smith	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 2014

LBI

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

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
25.21.2	04/2014	Insurance Provider Fee	Cheryl Cornwell	LBI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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 2014

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 2014

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 2014

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*	01/2014	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	06/2014	Seals and Certifications	Robin R Tillman	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	Bertrand J. Tzen	All
11.3.9	06/2012	Exempt Organizations	Bertrand J. Tzen	TE/GE
11.3.10	06/2010	Employee Plans Information	Bertrand J. Tzen	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 2014

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	10/2013	Disclosure to the General Accounting Office (GAO)	Anne Jensen	All
11.3.24	07/2008	Disclosures to Contractors	Bertrand J. Tzen	All
11.3.25	06/2009	Disclosure to Foreign Countries Pursuant to Tax Treaties	Bertrand J. Tzen	All
11.3.26	09/2013	Wagering Tax Information	Jonathan K. Dav	All
11.3.27	10/2013	Disclosure of Returns and Return Information to Grand Juries	Anne M. Jensen	All
11.3.28	08/2014	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	10/2013	Disclosure to the President	Nesbit Parker	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	10/2013	Other Disclosures to State and Local Governments	Nesbit Parker	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	09/2014	Safeguard Review Program	Terrance L Folla	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 2014

PGLD

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
11.4.1	06/2013	Governmental Liaison Operations	Albert Adams	All
11.4.2	05/2014	Data Exchange Program	William Crowley	All

Part 25: Special Topics

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

25.4 EMPLOYEE PROTECTION				
25.4.1	08/2014	Potentially Dangerous Taxpayer	Laura A. Decker	All
25.4.2	08/2014	"Caution Upon Contact" Taxpayer	Laura Decker	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	03/2014	Policy Statements for the Examining Process	Edwin Staples	All
1.2.14	10/2012	Policy Statements for Collecting Process Activities	Edwin Staples	All
1.2.15	10/2012	Policy Statements for Human Resource Management Activities	Edwin Staples	All
1.2.16	06/2013	Policy Statements for the Rulings and Agreements Process	Edwin Staples	All
1.2.17	09/2014	Policy Statements for Appeals Activities	Edwin Staples	All
1.2.18	10/2012	Policy Statements for Criminal Investigation Activities	Edwin Staples	All
1.2.19	10/2012	Policy Statements for Communications, Liaison and Disclosure Activities	Edwin Staples	All
1.2.20	11/2012	Policy Statements for Penalties and Interest Activities	Edwin Staples	All
1.2.21	10/2012	Policy Statements for Customer Account Services Activities	Edwin Staples	All
1.2.22	10/2012	Policy Statements for Taxpayer Education and Assistance Activities	Edwin Staples	All
1.2.23	08/2007	Policy Statements for Chief Counsel Activities	Edwin Staples	All
1.2.25	04/2009	Policy Statements for Security, Privacy and Assurance Activities	Edwin Staples	All
1.2.40	06/2014	Delegations of Authority for Organization, Finance and Management Activities	Christina A Sext	All
1.2.41	10/2010	Delegations of Authority for Information Technology Activities	Edwin Staples	All
1.2.42	09/2014	Delegation of Authorities for Submission Processing Activities	Christina A. Sex	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

RAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
1.2.43	08/2014	Delegations of Authority for the Examining Process	Christina A Sext	All
1.2.44	07/2014	Delegations of Authority for the Collecting Process	Christina A. Sex	All
1.2.45	10/2010	Delegations of Authority for Human Resource Management	Edwin Staples	All
1.2.46	06/2014	Delegation of Authorities for the Rulings and Agreements Process	Christina A. Sex	All
1.2.47	11/2013	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	06/2014	Delegation of Authorities for Communications, Liaison and Disclosure Activities	Christina A. Sex	All
1.2.50	07/2014	Delegations of Authority for Taxpayer Advocate Service Activities	Christina A. Sex	All
1.2.51	05/2013	Delegation of Authorities for Penalties and Interest Activities	Edwin Staples	All
1.2.52	07/2014	Delegations of Authority for Special Topics Activities	Christina A. Sex	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	04/2014	Internal Management Document (IMD) Program and Responsibilities	Christina Sexton	All
1.11.2	05/2014	Internal Revenue Manual (IRM) Process	Sherry Zuckerm	All
1.11.3	04/2014	Policy Statements	Edwin Staples	All
1.11.4	04/2014	Delegation Orders	Edwin Staples	All
1.11.5	04/2014	Publishing Internal Management Documents	Sherry Zuckerm	All

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

RAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
1.11.6	04/2014	Using and Researching the Internal Revenue Manual (IRM)	Rita Wolberg	All
1.11.9	04/2014	Clearing IMDs	Christina Sexton	All
1.11.10	04/2014	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	06/2014	Processing Management	Joseph Koshan	RAS, CFO
1.13.3	06/2014	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	06/2014	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

RAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.22.6	01/2013	Area Office - Examination of Individual Returns	Teresa Howard	RAS, SB/SE
4.22.7	02/2007	Area Office - Examination of S Corporation Returns	Robert E. Brown	RAS, SB/SE
4.22.8	01/2014	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	01/2014	Fuel Excise Tax Study - NRP Examination Guidelines	Teresa Howard	RAS, SB/SE

INTERNAL REVENUE MANUAL (IRM) OWNER INDEX September 2014 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	Rachel Erath	RPO, OPR

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	04/2014	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	03/2014	Filing & Payment Compliance Managers Handbook	Cynthia Scruggs	SB/SE, WI
1.4.22	04/2014	CAWR Manager and Coordinator Guide	Michael A Zamb	SB/SE
1.4.23	10/2013	FUTA Manager and Coordinator Guide	Tessa Clark	SB/SE
1.4.29	11/2013	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	Sherrie Bunot	SB/SE
1.4.40	05/2010	SB/SE Compliance Field Examination Group Manager	Janet Hackett	SB/SE
1.4.50*	09/2014	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	04/2014	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	02/2014	Storage of Selected Returns	Ann Underland	SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.1.7	06/2014	Assignment of Selected Returns	Ann Underland	SB/SE
4.1.8	06/2014	Special Examination Features and Programs	Ann Underland	SB/SE
4.1.9	06/2014	International Features	Ann Underland	SB/SE
4.1.10*	01/2011	Return Preparer Program Coordinator	Julie Foerster	SB/SE
4.2 GENERAL EXAMINING PROCEDURES				
4.2.1	04/2014	General Examination Information	Janet Hackett	SB/SE, LBI, WI
4.2.2	10/2003	Miscellaneous Examination Procedures	Daniel Gri	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	09/2014	Correspondence and Closing Letters	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.4.23	10/2013	Openings	Pamela Kaufma	ODs, Appeals
4.4.24	07/2014	Payments and Remittances	Pamela Kaufma	ODs, Appeals
4.4.25	07/2012	Quick Assessments	Pamela Kaufma	ODs, Appeals
4.4.26	02/2014	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	04/2014	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
4.7.10	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	05/2014	Mandatory Review	Suzanne Bates	SB/SE
4.8.5	05/2014	Post Examination Case Processing Requirements	Suzanne Bates	SB/SE
4.8.7	04/2014	Technical Field Support	Suzanne Bates	SB/SE
4.8.8	12/2013	Miscellaneous Responsibilities	Suzanne Bates	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				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.9.1	05/2014	Outline of System	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	Janet Hackett	ODs, Appeals
4.10.3	03/2003	Examination Techniques	Joseph Haynes	ODs, Appeals
4.10.4	08/2011	Examination of Income	Joseph Haynes	ODs, Appeals
4.10.5	06/2010	Required Filing Checks	Janet Hackett	ODs, Appeals
4.10.6	07/2001	Penalty Considerations	Ronald Lehman	ODs, Appeals
4.10.7	01/2006	Issue Resolution	Joseph Haynes	ODs, Appeals
4.10.8	09/2014	Report Writing	Janet Hackett	ODs, Appeals
4.10.9	08/2014	Workpaper System and Case File Assembly	Janet Hackett	ODs, Appeals
4.10.10	01/2011	Standard Paragraphs and Explanation of Adjustments	Dawn Amrhein	ODs, Appeals
4.10.12*	09/2014	Frivolous Return Program	Jamie L Shaw	SB/SE
4.10.13	03/2005	Certain Technical Issues	Milton Pagan	SB/SE
4.10.15	11/2013	Report Generation Software	Lori Holthaus	SB/SE
4.10.16	01/2013	Examination Operational Automation Database (EOAD)	James E Taylor	ODs, Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	Xavier J Guerrer	SB/SE
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	02/2014	Net Operating Loss Cases	Milton Pagan	SBSE, LMSB
4.11.17	11/2004	Electronically Filed Returns	Julie Foerster	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	Dawn Amrhein	SB/SE, LMSB
4.11.51	10/2004	Return Preparer Program	Julie Foerster	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	Julie Foerster	SB/SE, LMSB, TE/GE, Appeals
4.11.57	01/2014	Third Party Contacts	Elizabeth Rice	SB/SE, LMSB
4.12 NONFILED RETURNS				
4.12.1	10/2010	Nonfiled Returns	Xavier Guerrero	ODs, Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.13 AUDIT RECONSIDERATION				
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	Janet Hackett	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	05/2014	Jeopardy and Terminations	Lisa Ferreira	ODs, Appeals
4.15.2	06/2014	Examination Procedures	Lisa Ferreira	ODs, Appeals
4.15.3	09/2011	Assessment Procedures (Centralized Case Processing)	Lisa Ferreira	ODs, Appeals
4.15.4	01/2012	Administrative and Judicial Review	Lisa Ferreira	ODs, Appeals
4.15.5	01/2012	Post-Assessment Procedures	Lisa Ferreira	ODs, Appeals
4.15.7	01/2012	Planning & Special Programs Procedures	Lisa Ferreira	ODs, Appeals
4.16 SPECIAL ENFORCEMENT PROGRAM (SEP)				
4.16.1	06/2011	SEP Responsibilities and Case Development	Lisa Ferreira	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	Julie Knight	SB/SE
4.18.2	12/2008	Doubt as to Liability Offers	Julie Knight	SB/SE
4.18.3	12/2010	Effective Tax Administration Offers	Julie Knight	SB/SE
4.18.4	01/2011	Combination Offers	Julie Knight	SB/SE
4.18.5	12/2010	Review, Closing and Reporting Requirements	Julie Knight	SB/SE
4.18.6	12/2010	Case Processing and Controls	Julie Knight	SB/SE
4.18.7	01/2011	Special Case Processing	Julie Knight	SB/SE
4.19 LIABILITY DETERMINATION				
4.19.4*	04/2014	CAWR Reconciliation Balancing	Michael A Zamb	SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.19.5*	09/2013	Certification of State Federal Unemployment Tax Act (FUTA) Credits	Tessa Clark	SB/SE
4.19.6*	06/2014	SSA Correspondence, Minister Waivers, Application for Exemption from Social Security and Medicare, and Information Reporting Penalties (IRP)	Linda S Plyer	SB/SE
4.19.8	04/2014	CAP (CAWR Automated Program) Technical System Procedures	Michael A Zamb	SB/SE
4.19.9	12/2013	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. Hoop	WI
4.19.16	11/2011	Claims	Travis Smith	SB/SE, WI
4.19.17*	07/2012	Non-File Program	Jesse Bruce	SB/SE, WI
4.19.22	04/2014	CAWR Control	Michael A Zamb	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	Donald Bouquet	SB/SE
4.20.2	03/2013	Scope Consideration	Donald Bouquet	SB/SE
4.20.3	12/2010	Soliciting Payment	Donald Bouquet	SB/SE
4.20.4	02/2013	Installment Agreements	Donald Bouquet	SB/SE
4.21 ELECTRONIC FILING PROGRAM				
4.21.1*	08/2011	Monitoring the IRS e-file Program	Julie Knight	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	09/2014	Workpapers - Employment Tax Examinations	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.5*	12/2013	Technical Guidelines for Employment Tax Issues	Laird C. Macmill	ODs, Appeals
4.23.6	04/2014	Classification Settlement Program (CSP)	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.7	01/2014	Employment Tax on Tip Income	Laird C. Macmill	SB/SE, TE/GE, LBI, Appeals
4.23.8	12/2013	Determining Employment Tax Liability	Laird C. Macmill	ODs, Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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	03/2014	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
4.23.19	03/2014	Employment Tax Case Assignment and Grading Criteria	Laird Macmillan	SB/SE, LB&I, TE/GE
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	08/2014	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	08/2014	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	12/2013	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	Darla Smith-Der	SB/SE
4.24.15*	06/2013	Excise Fuel Compliance Inspection, Sampling, and Shipping	Chris Steadham	SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.24.16	09/2013	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	Christopher Ste	SB/SE
4.24.17	09/2013	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	Christopher Ste	SB/SE
4.24.18	04/2014	Excise Operations Support	Christopher Ste	SB/SE
4.25 ESTATE AND GIFT TAX				
4.25.1	01/2014	Estate and Gift Tax Examinations	Lisa M. Piehl	SB/SE
4.25.2*	09/2009	Campus Procedures for Estate Tax	Mary Jo Schwart	SB/SE
4.25.3	01/2014	Planning, Classification, and Selection	Lisa M. Piehl	
4.25.4	01/2014	International Estate and Gift Tax Examinations	Lisa M. Piehl	
4.25.5	01/2014	Technical Guidelines for Estate and Gift Tax Issues	Lisa M. Piehl	
4.25.6	01/2014	Report Writing Guide for Estate and Gift Tax Examinations	Lisa M. Piehl	
4.25.7	01/2014	Estate and Gift Tax Penalty and Fraud Procedures	Lisa M. Piehl	
4.25.8*	01/2014	Delinquent Returns and SFR Procedures	Lisa M. Piehl	
4.25.9*	01/2014	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	Lisa M. Piehl	
4.25.10	01/2014	Case Closing Procedures	Lisa M Piehl	SB/SE
4.25.11	01/2014	Estate and Gift Tax -Special Examination Procedures	Lisa M Piehl	
4.25.12	01/2014	Valuation Assistance	Lisa M Piehl	
4.25.13	01/2014	Appeals, Mediation, and Settlement Procedures	Lisa M Piehl	
4.25.14*	01/2014	Miscellaneous Procedures	Lisa M. Piehl	
4.26 BANK SECRECY ACT				
4.26.1	05/2014	Introduction	Rod Lundquist	SB/SE
4.26.2	05/2014	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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 Lundquist	SB/SE
4.27 BANKRUPTCY				
4.27.1	08/2009	Bankruptcy Petitions	Elizabeth Rice	SB/SE
4.27.2	08/2009	Examiner Responsibilities	Elizabeth Rice	SB/SE
4.27.3*	08/2009	Review and Processing Procedures	Elizabeth Rice	SB/SE
4.27.4	08/2009	Statute of Limitations Considerations	Elizabeth Rice	SB/SE
4.27.5	12/2010	Miscellaneous Provisions	Elizabeth Rice	SB/SE
4.28 EXAMINATION SPECIALIZATION				
4.28.1	03/2008	Examination Specialization (ES) Program and Procedures	Cathy R Demetr	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.31.7	10/2010	TEFRA Bankruptcy	Steve O'Neill	SB/SE, WI
4.32 ABUSIVE TRANSACTIONS				
4.32.1	06/2014	Process Guide for Combating Abusive Tax Avoidance Transactions	David Thurber	SB/SE
4.32.2	06/2012	The Abusive Transactions (AT) Process	Susan Furin	SB/SE
4.32.3	06/2012	Coordination and Roles of Cross Functional Units	Susan Furin	SB/SE
4.32.4	12/2013	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Alice Ronk	SB/SE
4.53 SBSE ADMINISTRATIVE PROGRAMS				
4.53.1	01/2008	Revenue Agent Student Career Experience Program (SCEP) for Examination	Rosemary Flack	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				
4.119.1*	09/2014	BMF Underreporter (BMF AUR) Control	Sherri Price	SB/SE
4.119.4*	09/2014	BMF Underreporter (BMF-AUR) Program	Sherrie Brennan	SB/SE

Part 5: Collecting Process

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

5.1 FIELD COLLECTING PROCEDURES				
5.1.1	05/2014	Miscellaneous Collection Procedures	Michael C. Smit	SB/SE, Appeals
5.1.2*	09/2014	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	07/2014	Jeopardy, Termination, Quick and Prompt Assessments	Maureen Rattie	SB/SE, Appeals
5.1.5*	04/2011	Balancing Civil and Criminal Cases	Delores M. Dillm	SB/SE, Appeals
5.1.7	08/2014	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	Peter Borg	SB/SE, Appeals
5.1.8*	08/2013	Courtesy Investigations	Cartha Haworth	SB/SE, Appeals
5.1.9	06/2014	Collection Appeal Rights	Anastasia Agne	SB/SE, Appeals
5.1.10	10/2013	Taxpayer Contacts	Michael C. Smit	SB/SE, Appeals
5.1.11*	08/2014	Delinquent Return Investigations	Maureen Rattie	SB/SE, Appeals
5.1.12*	08/2014	Cases Requiring Special Handling	Michael C. Smit	SB/SE, Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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
5.1.18*	08/2013	Locating Taxpayers and their Assets	Michael C. Smit	All
5.1.19	11/2013	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
5.1.28*	05/2014	Identify Theft for Collection Employees	Maureen Rattie	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	09/2014	Collection Time Reporting	Dimetra Mccutc	SB/SE
5.2.4	10/2014	Collection Reports	Bill Zanieski	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	12/2013	GENERAL CASE PROCESSING	Oliver Houston	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	06/2014	Clerical Procedures in Centralized Case Process	Brenda Simms-	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
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	06/2014	Federal Contractors	Kathleen L Mort	SB/SE, Appeals
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	12/2013	Investigation	Thomas B. Moor	SB/SE, Appeals
5.8.5	09/2013	Financial Analysis	Thomas B. Moor	SB/SE, Appeals
5.8.6	07/2014	Collateral Agreements	Thomas B. Moor	SB/SE, Appeals
5.8.7	03/2014	Return, Terminate, Withdraw and Reject Processing	Thomas B. Moor	SB/SE, Appeals
5.8.8	08/2014	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	11/2013	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				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
5.9.1*	08/2014	Overview of Bankruptcy	Deborah S. Fow	SB/SE, Appeals
5.9.2	08/2014	The Bankruptcy Code and Collection	Deborah S.fowle	SB/SE, Appeals
5.9.3*	08/2014	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*	09/2014	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*	09/2014	Manual Proofs of Claim and Common Claim Issues	Tiffany Lentz	SB/SE, Appeals
5.9.14*	07/2014	Automated Proofs of Claim (APOC)	Tiffany Lentz	SB/SE, Appeals
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*	08/2014	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	03/2014	Electronic Proofs of Claim (EPOC)	Warren Appleby	SB/SE
5.10 SEIZURE AND SALE				
5.10.1	08/2014	Pre-Seizure Considerations	Matthew Robert	SB/SE, Appeals
5.10.2	08/2014	Securing Approval for Seizure Actions and Post-Approval Actions	Matthew Robert	SB/SE, Appeals
5.10.3	08/2014	Conducting the Seizure	Matthew Robert	SB/SE, Appeals
5.10.4	08/2014	Actions Prior to Sale	Matthew Robert	SB/SE, Appeals
5.10.5	08/2014	Sale Procedures	Alan Gilds	SB/SE, Appeals
5.10.6	08/2013	Post Sale Actions and Responsibilities of Advisory	Alan Gilds	SB/SE, Appeals
5.10.7	06/2014	Acquired Property and Property Redeemed by the United States	Alan Gilds	SB/SE, Appeals
5.10.8	06/2014	Judicial Sales	Alan Gilds	SB/SE, Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
5.10.9	06/2014	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	Alan Gilds	SB/SE
5.11 NOTICE OF LEVY				
5.11.1	08/2014	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	James Maslank	SB/SE, Appeals
5.11.2	04/2014	Serving Levies, Releasing Levies and Returning Property	James Maslank	SB/SE, Appeals
5.11.3	04/2013	Jeopardy Levy without a Jeopardy Assessment	James Maslank	SB/SE, Appeals
5.11.4	09/2014	Bank Levies	James Maslank	SB/SE, Appeals
5.11.5	09/2014	Levy on Wages, Salary, and Other Income	James Maslank	SB/SE, Appeals
5.11.6	09/2014	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	Lien Release and Related Topics	Kyle Romick	SB/SE, Appeals
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	Appeal Processes Involving Liens	Kyle Romick	SB/SE, Appeals
5.12.7	10/2013	Notice of Lien Preparation and Filing	Christine Kalcev	SB/SE, WI, Appeals
5.12.8	10/2013	Notice of Lien Refiling	Christine Kalcev	SB/SE
5.12.9	10/2013	Notice of Lien Withdrawal	Kyle Romick	SB/SE
5.12.10	10/2013	Lien Certificates	Kyle Romick	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
5.13.6	10/2009	Field Insolvency/Embedded Quality Attribute Definitions	Jeanne Foxx	SB/SE
5.14 INSTALLMENT AGREEMENTS				
5.14.1*	09/2014	Securing Installment Agreements	Ann Marie Bush	SB/SE, Appeals
5.14.2*	09/2014	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	David L. Beach	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
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*	05/2014	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	David L Beach	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	Scott Pryde	SB/SE, Appeals
5.14.10	03/2011	Payroll Deduction Agreements and Direct Debit Installment Agreements	Scott Pryde	SB/SE, Appeals
5.14.11	03/2011	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements	Scott Pryde	SB/SE, Appeals
5.15 FINANCIAL ANALYSIS				
5.15.1	10/2012	Financial Analysis Handbook	Lynn Greer	SB/SE, Appeals
5.16 CURRENTLY NOT COLLECTIBLE				
5.16.1*	08/2014	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	12/2013	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	09/2014	Summonses	Cartha A. Hawor	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
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*	04/2014	Backup Withholding Program	James Poulson	SB/SE, Appeals
5.19.4*	09/2014	Enforcement Action	Suzanne M Wolf	SB/SE, Appeals
5.19.5*	08/2014	ACS Inventory	Pearl Webster	SB/SE, Appeals
5.19.6*	06/2014	ACS Support	Mary C. Garcia	SB/SE, Appeals
5.19.7	01/2014	Campus Collection Programs	Lisa Olivent	SB/SE, Appeals
5.19.8	01/2014	Collection Appeal Rights	Gerald S. Young	SB/SE, Appeals
5.19.9*	06/2014	Automated Levy Programs	Kristi Darby	SB/SE, Appeals, WI
5.19.11*	09/2014	Withholding Compliance Program	Jan Millard	WI, SB/SE, LBI, TE/GE
5.19.12	01/2010	Centralized Case Processing - Liens	Geneva L. Bagn	SB/SE
5.19.14*	01/2014	Trust Fund Recovery Penalty (TFRP)	Bernadette Hoel	SB/SE
5.19.15	01/2014	Federal Agency Delinquency (FAD)	Linda Sexton	SB/SE
5.19.16*	04/2014	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	09/2014	Campus Compliance International Case Processing (CCICP)	Joann Zidanic	SB/SE
5.19.23*	06/2014	Restitution-Based Assessments Processing	Anita Glover	SB/SE, WI
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 Zidinac	SB/SE, Appeals, CI, CC
5.20.3	07/2010	Third Party Contacts	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.4	12/2013	Summons Procedures	Joann Zidanic	SB/SE, Appeals, CI, CC

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
5.20.6	02/2014	Whipsaw Assessments	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.7	09/2014	Monitoring of IRC 7407 and 7408 Injunctions	Joann Zidanic	SB/SE, Appeals, CI, CC
5.20.8	09/2014	Promoter/Preparer Investigations	Joanne Zidanic	SB/SE, Appeals, CI, CC
5.20.10	05/2014	Identification and Processing of Frivolous Documents	Joann Zidanic	SB/SE
5.20.11	08/2011	Examination Reconsiderations and Referrals	Joann Zidanic	SB/SE
5.20.12	04/2013	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	Joann Zidanic	SB/SE
5.21 INTERNATIONAL AND INSULAR ISSUES				
5.21.1	10/2013	Overview	Gary Vinluan	SB/SE
5.21.2	12/2013	Offshore Information Gathering Techniques	Gary Vinluan	SB/SE
5.21.3	12/2013	Collection Tools for International Cases	Gary Vinluan	SB/SE
5.21.4	11/2013	Payments Made in Foreign Currency	Gary Vinluan	SB/SE
5.21.5	11/2013	International Field Calls	Gary Vinluan	SB/SE
5.21.6	11/2013	Report of Foreign Bank and Financial Accounts	Gary Vinluan	SB/SE
5.21.7	01/2014	Special Cases	Gary Vinluan	SB/SE
5.21.8	01/2014	Adjustments on International 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	05/2014	SB/SE CSO Communications	Cindy Geoffroy	SB/SE
11.53.3	07/2013	CSO Support and Disaster Assistance	Cindy Geoffroy	SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
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*	08/2014	Introduction and Penalty Relief	Kevin J. 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*	12/2013	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	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.6	09/2013	Preparer, Promoter, Material Advisor Penalties	Kent Rinehart	SB/SE, WI, TE/GE, LBI, Appeals
20.1.7*	07/2011	Information Return Penalties	Dawn Davis	SB/SE, WI, TE/GE, LBI, Appeals
20.1.8*	08/2011	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Dawn Davis	SB/SE, TE/GE, Appeals
20.1.9	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	Kent Rinehart	SB/SE
20.1.12	08/2010	Penalties Applicable to Incorrect Appraisals	Kent Rinehart	SB/SE, LBI, TE/GE
20.2 INTEREST				
20.2.1*	10/2011	General and Legal Authorizations	Clay Coleman	ODs & Appeals
20.2.3	02/2012	PINEX and Related Command Codes	Clay Coleman	SB/SE
20.2.4*	09/2010	Overpayment Interest	Clay Coleman	SB/SE
20.2.5*	03/2010	Interest on Underpayments	Marie Bardin	SB/SE, WI, TE/GE, LBI, Appeals
20.2.6*	10/2011	Methods of Computing Interest	Clay Coleman	SB/SE
20.2.7*	05/2014	Abatement and Suspension of Interest	Mara Afuvai Isu	SB/SE
20.2.8	04/2014	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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	11/2013	Burden Reduction Activities	Cindy Geofroy	SB/SE

Part 25: Special Topics

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

25.1 FRAUD HANDBOOK				
25.1.1	01/2014	Overview/Definitions	Joe Rosa	OD's, CI, Appeals
25.1.2	04/2014	Recognizing and Developing Fraud	Joe Rosa	OD's, CI, Appeals
25.1.3*	05/2014	Criminal Referrals	Joe Rosa	OD's, CI, Appeals
25.1.4	06/2014	Administrative Joint Investigations	Joe Rosa	OD's, CI, Appeals
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	08/2014	Failure to File	Joe Rosa	OD's, CI, Appeals
25.1.8*	07/2013	Field Collection	Joseph C Rosa	OD's, CI, Appeals
25.1.9*	09/2014	Tax Exempt and Government Entities (TEGE)	Joe Rosa	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	12/2013	Bank Secrecy Act (BSA) Willfulness Referral Procedures	Joe Rosa	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

IRM Number	Date	Title	Author	Audience
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
25.5 SUMMONS				
25.5.1	09/2014	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	09/2014	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
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	Cathy R. Demet	SB/SE, LBI, TE/GE, WI, Appeals
25.18.2	03/2011	Income Reporting Considerations of Community Property	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals,
25.18.3	03/2011	Innocent Spouse Relief and Community Property	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals
25.18.4	03/2011	Collection of Taxes in Community Property States	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
25.18.5	03/2011	Injured Spouse	Cathy R. Demet	SB/SE, LBI, TE/GE, Appeals
25.26 CRIMINAL RESTITUTION				
25.26.1	03/2014	Criminal Restitution and Restitution-Based Assessments	Suzanne Bates	SB/SE, LBI, CI, WI,
25.27 THIRD PARTY CONTACTS				
25.27.1	01/2014	Third Party Contact Procedures	Michael C. Smit	

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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 2014

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	11/2013	Initiating 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 2014

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	12/2013	Tax Exempt and Government Entities Division	Ann Junkins	All
1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT				
1.54.1	12/2013	TE/GE Roles and Responsibilities	Ann Junkins	TE/GE

Part 3: Submission Processing

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

3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.12*	11/2013	Exempt Organization Returns	Kathi Palmer	TE/GE, SB/SE
3.11.20*	12/2013	Exempt Organization and Employee Plan Applications for Extension of Time to File	Lina Laforet	TE/GE
3.11.22*	11/2013	Employee Plan Excise Tax Return	Lina Laforet	TE/GE, SB/SE
3.11.26*	11/2013	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	Marsha A. Whit	TE/GE
3.11.27*	12/2013	EPMF Document Processing Form 5500-EZ	Lina Laforet	TEGE
3.12 ERROR RESOLUTION				
3.12.12*	12/2013	Exempt Organization Returns	Brooke Williams	TE/GE
3.12.22*	12/2013	Employee Plan Excise Tax Returns	Lina Laforet	TE/GE
3.12.26*	11/2013	Tax Exempt Bond Error Resolution Procedures	Marsha A. Whit	TE/GE
3.12.166	06/2014	EPMF Unpostables	Brooke Williams	TE/GE
3.12.278*	12/2013	Exempt Organization Unpostable Resolution	Maureen Willia	TE/GE
3.13 CAMPUS DOCUMENT SERVICES				
3.13.12	12/2013	Exempt Organization Account Numbers	Kathi Palmer	TE/GE, SB/SE
3.13.36	06/2014	EPMF Account Numbers	Brooke Williams	TE/GE, SB/SE
3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING				
3.20.12*	12/2013	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing	Lina Laforet	TE/GE
3.20.13*	12/2013	Exempt Organization Photocopy Procedures	Connie Peek	TE/GE
3.24 ISRP SYSTEM				
3.24.12*	11/2013	Exempt Organization Returns	Kathi Palmer	WI, TE/GE
3.24.20	12/2013	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	Lina Laforet	TE/GE
3.24.22*	12/2013	Employee Plan Returns	Lina Laforet	TE/GE, SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
3.24.26*	11/2013	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	Marsha A. Whit	TE/GE
3.24.27*	12/2013	EPMF Return Processing Form 5500-EZ	Lina Laforet	TEGE
3.45 TE/GE PROCESSING				
3.45.1*	12/2013	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.)

4.2 GENERAL EXAMINING PROCEDURES				
4.2.7	10/2013	Ex Parte Communication Procedures	Augusta Simpso	TE/GE, LB&I, SB/SE, WI
4.5 TE/GE AIMS MANUAL				
4.5.1	09/2013	TE/GE AIMS Processing	Vicky Woo	TE/GE
4.5.2	09/2014	TE/GE Examined and Non-Examined Closures	Monica Gilmore	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
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
4.71.1	03/2014	Overview of Form 5500 Examination Procedures	Michael E. Talle	TE/GE
4.71.2	06/2014	Overview of IDRS	Michael E. Talle	TE/GE
4.71.3	05/2014	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements	Michael E. Talle	TE/GE
4.71.4	06/2014	Discrepancy Adjustments	Michael E. Talle	TE/GE
4.71.5	03/2014	Form 5330 Examinations	Michael E. Talle	TE/GE
4.71.6	07/2014	Employee Plans Referrals	Michael E. Talle	TE/GE
4.71.7	07/2014	Survey Returns	Michael E. Talle	TE/GE
4.71.8	07/2014	EP Claims	Michael E. Talle	TE/GE
4.71.9	07/2014	Statute Control Procedures	Michael E. Talle	TE/GE
4.71.10	04/2014	Form 990-T Processing	Michael E. Talle	TE/GE
4.71.11	07/2014	Office/Correspondence Examination Program (OCEP)	Michael E. Talle	TE/GE
4.71.12	07/2014	Case File Assembly Guidelines	Michael E. Talle	TE/GE
4.71.13	05/2014	Technical Assistance and Technical Advice Requests	Michael E. Talle	TE/GE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.71.14	07/2013	EP Mandatory Review	Michael E. Talle	TE/GE
4.71.15	07/2014	EP Special Review	Michael E. Talle	TE/GE
4.71.16	07/2014	Employee Plans Team Audit (EPTA) Program	Michael E. Talle	TE/GE
4.71.17	07/2014	Non-Return Unit Examinations	Michael E. Talle	TE/GE
4.71.18	07/2014	Employee Plans Penalties	Michael E. Talle	TE/GE
4.71.19	07/2014	Fast Track Settlement Procedures	Michael E. Talle	TE/GE
4.71.20	07/2014	Employee Plans Large Case Examination Support Procedures	Mike Talley	TE/GE
4.71.22	07/2014	Employee Plans Compliance Unit (EPCU)	Michael E. Talle	TE/GE
4.71.24	03/2014	Whistle Blower Claims	Michael E. Talle	TE/GE
4.71.25	03/2014	EP Exam Fraud Procedures	Michael Talley	TE/GE
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
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	09/2014	Employee Stock Ownership Plans (ESOPs)	Naomi Lehr	TE/GE
4.72.5	04/2014	Top-Heavy Plans	Kathleen Herma	TE/GE
4.72.6	09/2014	Section 415(b)	Qian Magee	TE/GE
4.72.7	09/2014	Examination Guidelines for IRC 415(c)	Qian Magee	TE/GE
4.72.8	07/2014	Valuation of Assets	Angelique V.car	TE/GE
4.72.9	04/2006	Qualified Joint & Survivor Annuity Requirements	Adrien Labbomb	TE/GE
4.72.10	09/2014	Single-Sum Distributions	Qian Magee	TE/GE
4.72.11	09/2014	Prohibited Transactions	Joyce Robinson	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	03/2014	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	Alice Lynch	TE/GE
4.72.18	04/2011	Nonbank Trustee Investigation Procedures	Eric Slack	TE/GE, Appeals
4.72.19	09/2014	IRC 457 Examination Guidelines	Michael E. Talle	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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
4.75.7	05/2010	EO Case Assignment Guide	Thomas Gray	TE/GE
4.75.10*	08/2014	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	07/2014	Issue Development	Thomas Gray	TE/GE
4.75.15	03/2014	Closing Letters and Reports of Examination	Ray Cano	TE/GE
4.75.16	02/2013	Case Closing Procedures	Ray G. Cano	TE/GE
4.75.17	09/2014	EO Examinations Review Responsibilities and Procedures	Thomas W. Gra	TE/GE
4.75.18	09/2014	Case Review	Thomas W. Gra	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	09/2014	Tax Exempt Quality Measurement System (TEQMS)	Thomas W. Gra	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.75.37	08/2014	Claims, Requests for Abatement and Audit Reconsiderations	Thomas Gray	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
4.76.3	06/2010	Public Charities	Augusta Simpso	TE/GE
4.76.4	10/2014	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 oQY 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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.76.26	09/2014	Veterans' Organizations	Thomas Gray	TE/GE
4.76.27	05/2010	Black Lung Benefit Trusts (oQY501(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
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	12/2013	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	06/2014	FSLG Mission and Policy	Stewart Rouleau	TE/GE
4.90.2	06/2014	Customer Assistance	Stewart Rouleau	TE/GE
4.90.3	02/2013	Compliance Checks	Stewart Rouleau	TE/GE
4.90.4	12/2013	Penalties	Stewart Rouleau	TE/GE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
4.90.5	11/2013	Case Selection Procedures	Stewart Rouleau	TE/GE
4.90.6	08/2013	Referrals	Stewart Rouleau	TE/GE
4.90.7	05/2013	Claims	Stewart Rouleau	TE/GE
4.90.8	12/2013	Examination Quality Measurement Standards	Stewart Rouleau	TE/GE
4.90.9	09/2014	Workpapers and Report Writing	Stewart Rouleau	TE/GE
4.90.10	12/2013	Statute Control Procedures	Stewart Rouleau	TE/GE
4.90.11	11/2013	Technical Review	Stewart Rouleau	TE/GE
4.90.12	10/2014	Case Closing and Special Handling Procedures	Stewart Rouleau	TE/GE
4.90.13	06/2014	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	09/2014	Employee Plans	Eric Slack	TE/GE
7.1.2	09/2014	Exempt Organizations Administrative Procedures	Mary Sheer	TE/GE
7.1.4	12/2002	Exempt Organizations Technical Advice Procedures	Theodore Lieber	TE/GE
7.1.5	09/2014	Employee Plans Technical Advice Procedures	Yaguo Zhang	TE/GE
7.2 TE/GE CLOSING AGREEMENTS				
7.2.1	09/2014	TE/GE Closing Agreements	Gabe Minc	TE/GE
7.2.2	09/2014	Employee Plans Compliance Resolution System (EPCRS)	Paul Hogan	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	09/2014	Employee Plans Determination Letter Program	Cameron Kalch	TE/GE
7.11.2	03/2014	EP Case Assignment Guide	Cameron R. Kal	TE/GE
7.11.3	08/2014	Tax Exempt Quality Measurement System (TEQMS)	Norma Quinn	TE/GE
7.11.4	07/2013	IRS Section 401(a) Pre-Approved Plans Program	Cameron R. Kal	TE/GE
7.11.5	09/2014	Proper Use of Determination Letter Caveats	Cameron R. Kal	TE/GE
7.11.6	09/2014	Multiemployer Plans	Cameron R. Kal	TE/GE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
7.11.7	07/2013	Multiple Employer Plans	Cameron R. Kal	TE/GE
7.11.8	03/2014	EP Determinations Closing Agreement Program	Norma Quinn	TE/GE
7.11.9	06/2014	Mandatory and TEQMS Case Reviews	Norma L. Quinn	TE/GE
7.11.10	03/2014	EP Examination and Fraud Referral Procedures	Norma Quinn	TE/GE
7.11.11	03/2014	Proposed Adverse Cases	Norma Quinn	TE/GE
7.11.12	03/2014	Preparing Technical Advice Requests	Norma Quinn	TE/GE
7.12 EMPLOYEE PLANS GUIDELINES				
7.12.1	07/2013	Plan Terminations	Cameron Kalch	TE/GE
7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES				
7.13.1	08/2014	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	03/2014	Introduction	Joyce Robinson	TE/GE
7.15.2	04/2014	Accessing Tax Exempt Determination System (TEDS)	Joyce Robinson	TE/GE
7.15.3	03/2014	Business Rules	Joyce Robinson	TE/GE
7.15.4	03/2014	Tax Exempt Determination System (TEDS) Roles and Delegation	Joyce Robinson	TE/GE
7.15.5	08/2014	Case Identification and Status Codes	Joyce Robinson	TE/GE
7.15.6	09/2014	Navigating the Tax Exempt Determination System (TEDS)	Joyce Robinson	TE/GE
7.15.7	09/2014	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				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
7.20.1	09/2014	Exempt Organizations Determination Letter Overview	Mary Sheer	TE/GE
7.20.2*	07/2014	Determination Letter Processing of Exempt Organizations	Mary M Sheer	TE/GE
7.20.3	02/2014	Processing Foundation Classification and Miscellaneous Requests	Mary Sheer	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
7.20.6*	07/2014	EO Touch-and-Go Determination Case Procedures	Mary M Sheer	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	09/2014	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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
7.25.4	06/2001	Civic Leagues, Social Welfare Organizations and Local Associations of Employees	Sadie Copeland	TE/GE
7.25.5	05/2014	Labor, Agricultural and Horticultural Organizations	Tim Berger	TE/GE
7.25.6	06/2001	Business Leagues	Carter Hull	TE/GE
7.25.7	05/2004	Social and Recreational Clubs	Sadie Copeland	TE/GE
7.25.8	05/2002	Fraternal Beneficiary Societies	Sean Barnett	TE/GE
7.25.9	09/2014	Voluntary Employees' Beneficiary Associations	Obinna Chukwu	TE/GE
7.25.11	05/2014	Teachers' Retirement Fund Associations	Andrew D Beck	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	12/2013	Corporations Organized to Finance Crop Operations	Melinda William	TE/GE
7.25.17	06/2001	Supplemental Unemployment Benefit Trusts	Susan Paul	TE/GE
7.25.19	09/2005	Veterans' Organizations	Debra Cowen	TE/GE
7.25.20	06/2001	Qualified Group Legal Services Plan	Ellen Berick	TE/GE
7.25.21	06/2001	Multiple Parent Title Holding Companies	Donna E. Moore	TE/GE
7.25.22	09/2014	Black Lung Benefit Trusts	Ellen Berick	TE/GE
7.25.23	05/2002	Religious and Apostolic Associations	Virginia Richard	TE/GE
7.25.24	05/2002	Cooperative Hospital Service Organizations	Justin Lowe	TE/GE
7.25.25	06/2001	Feeder Organizations	Virginia Richard	TE/GE
7.25.26	05/2002	Amateur Sports Organizations	Debra Cowen	TE/GE
7.25.28	08/2006	The National Railroad Retirement Investment Trust	Carolyn Ibok	TE/GE
7.25.41	03/2006	Insurance Activities	Donna Elliot-Mo	TE/GE
7.25.42	06/2001	Qualified State-Sponsored High Risk Insurance Organizations	Carter Hull	TE/GE
7.25.43	06/2001	Qualified State-Sponsored Workers' Compensation Organizations	Carolyn Ibok	TE/GE
7.25.44	10/2005	Qualified 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

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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
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	11/2013	Taxes on Excess Business Holdings	Ward L Thomas	TE/GE
7.27.18	05/2002	Taxes on Investments Which Jeopardize Charitable Purposes	Carolyn Ibok	TE/GE
7.27.19	06/2001	Taxable Expenditures of Private Foundations	Andrew Megosh	TE/GE
7.27.20	08/2001	Disqualified Persons as Defined in IRC 4946	Janet Gitterman	TE/GE
7.27.27	11/2013	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	Emily David Ma	TE/GE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

IRM Number	Date	Title	Author	Audience
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
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*	06/2014	Employee Plan Accounts	Kathi T. Palmer	TE/GE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.7*	12/2013	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	04/2014	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	12/2013	Exempt Organizations/Business Master File and Support Processing	Connie Peek	TE/GE
25.7.3	09/2006	Group Exemption Procedures	Maureen J Willi	TE/GE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
25.7.5	12/2013	Exempt Organizations Extracts and On-line Programs	Connie Peek	TE/GE
25.7.6	12/2013	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 2014

TEGE

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

Part 4: Examining Process

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

4.81 TAX EXEMPT BONDS (TEB)				
4.81.12	09/2014	Compliance Review of Form 8038-CP	Hans Venable	TEGE

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				
7.1.6	09/2014	Employee Plans Technical Case Processing Procedures	William Hulteng	TEGE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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
1.2 SERVICEWIDE POLICIES AND AUTHORITIES				
1.2.61	09/2013	Division Delegations of Authority for Wage and Investment	Patricia Moten-S	WI
1.4 RESOURCE GUIDE FOR MANAGERS				
1.4.10	09/2014	Integrity & Verification Operation Managers Guide	Mary Lavoie	WI
1.4.11*	12/2013	Field Assistance Guide for Managers	Steven Bartlett	WI
1.4.16	12/2013	Accounts Management Guide for Managers	Angelia M. Cash	WI
1.4.18	09/2014	Electronic Products and Services Support Managers Guide	Tammy Atkins	WI
1.4.19*	10/2013	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	Maria E. Shaddy	WI, SB/SE
1.4.21	12/2013	Accounts Management and Compliance Guide for System Administrators/Analysts	Sidi M Mouri	SB/SE, WI
1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM				
1.11.7	11/2013	Accounts Management Tax/Policy/Program Analyst Guide	Sandra Johnson	WI, SB/SE
1.11.8	12/2013	Servicewide Electronic Research Program (SERP)	Clay T Larkin	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				
1.18.2	07/2014	Forecasting Requirements	Joseph Anidiobi	WI
1.18.3	03/2014	Tax Forms Distribution Programs	Joseph Anidiobi	WI
1.18.4	07/2014	Knowledge Services	Joseph Anidiobi	WI
1.18.5	07/2014	National Distribution Center	Joseph Anidiobi	WI
1.22 MAIL AND TRANSPORTATION MANAGEMENT				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
1.22.1	07/2012	Mail and Transportation Management Overview	Joseph Anidiobi	All
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
1.55.6	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*	11/2013	Schedule K-1 Processing	Kathleen Kamel	WI
3.0.167*	09/2014	Losses and Shortages	Susan N Hanker	WI
3.0.230	11/2013	Lockbox Processing Procedures	Linda Carey	WI
3.0.275	09/2014	Business Results Measures for Submission Processing Functions	Stuart D. Simps	WI
3.5 ACCOUNTS SERVICES				
3.5.10	11/2013	Remittance Transaction Research (RTR) System	Karene Tucker	WI
3.5.20*	12/2013	Processing Requests for Tax Return/Return Information	Mary R. Ray	WI
3.5.61	11/2013	Files Management and Services	Loretta Walker	WI
3.8 DEPOSIT ACTIVITY				
3.8.44*	11/2013	Campus Deposit Activity	Pamela Larson	WI, SB/SE
3.8.45*	12/2013	Manual Deposit Process	Rick Holmes	WI
3.8.46	12/2013	Discovered Remittance	Rick Holmes	WI
3.8.47	09/2014	Manual Deposit for Field Office Payment Processing	Edna Banks	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

IRM Number	Date	Title	Author	Audience
3.10 CAMPUS MAIL AND WORK CONTROL				
3.10.5	11/2013	Batch/Block Tracking System (BBTS)	Kenneth M. Wils	WI, SB/SE
3.10.8	11/2013	Information Returns Processing	Machele M. Sha	WI
3.10.72*	11/2013	Receiving, Extracting, and Sorting	Ruth Bowlin	WI
3.10.73*	11/2013	Batching and Numbering	Ruth A. Bowlin	WI
3.11 RETURNS AND DOCUMENTS ANALYSIS				
3.11.3*	11/2013	Individual Income Tax Returns	Lisa Kalland	WI
3.11.6*	11/2013	Data Processing (DP) Tax Adjustments	Chris Wolcott	WI, SB/SE
3.11.8	11/2013	Information Return Processing	Machele M Sha	WI, SB/SE
3.11.10	11/2013	Revenue Receipts	Harry L. Anders	OD's
3.11.13*	11/2013	Employment Tax Returns	Nayda I Maldon	WI
3.11.14*	11/2013	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine M. Ja	WI
3.11.15*	11/2013	Return of Partnership Income	Denise Hargis	WI
3.11.16*	10/2014	Corporate Income Tax Returns	Jamie Armes	WI
3.11.23*	11/2013	Excise Tax Returns	Martin L. Cavan	WI
3.11.25*	11/2013	Miscellaneous Tax Returns	Nayda I Maldon	WI
3.11.106*	11/2013	Estate and Gift Tax Returns	Kim Hatfield	WI
3.11.154*	11/2013	Unemployment Tax Returns	Daniel Resende	WI
3.11.180*	11/2013	Allocated Tips	Kelli Ruter	WI
3.11.212*	11/2013	Applications for Extension of Time to File	Lisa Kalland	WI, SB/SE
3.11.213*	11/2013	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Nancy A Harmo	WI
3.11.217*	11/2013	Form 1120S Corporation Income Tax Returns	Kelli A. Ruter	WI
3.11.249*	11/2013	Processing Form 8752	Kelli A. Ruter	WI
3.12 ERROR RESOLUTION				
3.12.3*	11/2013	Individual Income Tax Returns	Diane Price	WI
3.12.8	11/2013	Information Returns Processing	Machele M. Sha	WI, SB/SE
3.12.10*	11/2013	Revenue Receipts	Harry L. Anders	WI, SB/SE
3.12.13*	11/2013	Employment Tax Returns	Nancy A Harmo	WI
3.12.14*	10/2014	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	Catherine Jame	WI
3.12.15*	11/2013	Return of Partnership Income	Denise Hargis	WI
3.12.16*	11/2013	Corporate Income Tax Returns	Kelli A Ruter	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
3.12.21	11/2013	Credit and Account Transfers	Harry L. Anders	WI
3.12.23*	10/2014	Excise Tax Returns	Martin L. Cavan	WI
3.12.32*	11/2013	General Unpostables	Rose A. Spence	LBI, SB/SE, TE/GE, WI
3.12.37*	11/2013	IMF General Instructions	Yvette Rucker	WI, SB/SE
3.12.38*	11/2013	BMF General Instructions	Catherine Jame	WI
3.12.106*	11/2013	Estate Tax Returns - Paper Correction Processing	Kim Hatfield	SB/SE, WI
3.12.154*	11/2013	Unemployment Tax Returns	Daniel Resende	WI
3.12.179*	12/2013	Individual Master File (IMF) Unpostable Resolution	Stacy Fisher	WI
3.12.212*	11/2013	Applications for Extension of Time to File Tax Returns	Lisa Kalland	WI, SB/SE
3.12.213*	11/2013	Form 1066, U.S. REMIC Income Tax Return	Nancy A Harmo	WI
3.12.217*	11/2013	Error Resolution Instructions for Form 1120-S	Jamie Armes	WI
3.12.220*	10/2014	Error Resolution System for Excise Tax Returns	Martin L. Cavan	WI
3.12.249*	11/2013	Processing Form 8752	Kelli A. Ruter	WI
3.12.251*	10/2014	Corporation Income Tax Returns	Marianne E. Cla	WI
3.12.263*	10/2014	Estate and Gift Tax Returns	Kim Hatfield	WI
3.12.279*	11/2013	BMF/CAWR/PMF Unpostable Resolution	Rose A. Spence	WI, SB/SE, TE/GE, LBI
3.13 CAMPUS DOCUMENT SERVICES				
3.13.2*	11/2013	BMF Account Numbers	Kimberley R. Ba	WI
3.13.5	11/2013	Individual Master File (IMF) Account Numbers	Venitta L. Barret	WI
3.13.6	10/2014	Submission Processing Image Control Team (ICT) Correspondence Screening	Kira Schley	WI
3.13.40	11/2013	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Venitta L. Barret	WI
3.13.62	11/2013	Media Transport and Control	Kira Schley	WI
3.13.122*	10/2013	IMF Entity Control Unpostables	Stacy Fisher	WI
3.13.222*	11/2013	BMF Entity Unpostable Correction Procedures	Mary M. Morgan	WI
3.14 NOTICE REVIEW				
3.14.1*	11/2013	IMF Notice Review	Michael Jackson	WI
3.14.2*	11/2013	Notice Review - Business Master File (BMF) Notice Review	Janice Venable	WI, SB/SE
3.17 ACCOUNTING AND DATA CONTROL				
3.17.5*	09/2014	Hardcore Payment Tracers	Ronnie Maldona	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
3.17.10*	12/2013	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	Cathy R Andrew	WI, SB/SE, TE/GE, LBI, TAS
3.17.15*	09/2014	Accounting Reports Analyst - Responsibilities	Rebecca Rouse	WI
3.17.20*	12/2013	Refund Intercept Program	Debra J Scott	WI, SB/SE
3.17.21*	09/2014	Credit and Account Transfers	Crystal Noble	WI
3.17.30	12/2013	SC Data Controls	Kathryn Philipp	WI
3.17.46*	10/2013	Automated Non-Master File Accounting	Mary J. Deluca	WI, SB/SE
3.17.64*	09/2014	Accounting Control General Ledger Policies and Procedures	Michele Atkins	WI
3.17.79*	12/2013	Accounting Refund Transactions	Janet Bertagnoli	WI
3.17.80*	12/2013	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	Kendall Crosby	WI
3.17.220*	12/2013	Excess Collections File	Sarah Stanton	WI, SB/SE, LBI, TAS
3.17.221	12/2013	Enterprise Computing Center Data Controls	Kathryn Philipp	WI
3.17.243*	09/2014	Miscellaneous Accounting	Crystal Noble	WI
3.17.244*	09/2014	Manual Assessments	Crystal Noble	WI
3.17.277	11/2013	Electronic Payments	Pamela Plunkitt	WI, SB/SE
3.17.278	09/2014	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	Chobie Sheppar	WI
3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS				
3.21.3*	10/2014	Individual Income Tax Returns	Lisa Kalland	WI
3.21.15*	11/2013	Foreign Partnership Withholding	Deborah Fry	WI
3.21.19*	11/2013	Foreign Trust System	Catherine Brill	WI
3.21.25*	11/2013	Miscellaneous Tax Returns	Holly Phillips	WI
3.21.110*	11/2013	Chapter Three Withholding Returns Form 1042	Catherine Brill	WI
3.21.111*	11/2013	Chapter Three Withholding Returns	Holly Phillips	WI
3.21.112	11/2013	Foreign Account Tax Compliance Act (FATCA) Registration	Rene Hall	WI
3.21.261*	11/2013	Foreign Investment in Real Property Tax Act (FIRPTA)	Deborah Fry	WI, SBSE
3.21.263*	10/2014	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	Sharon L. Davis	WI
3.21.264*	10/2014	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	Deborah Ellis	WI
3.22 INTERNATIONAL ERROR RESOLUTION				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
3.22.3*	10/2014	Individual Income Tax Returns	Daria Dimatteo-	WI
3.22.15*	11/2013	Foreign Partnership Withholding	Deborah Fry	WI
3.22.19*	11/2013	Foreign Trust System	Catherine Brill	WI
3.22.110*	11/2013	Chapter Three Withholding (CTW) Returns - Form 1042	Catherine Brill	WI
3.22.111*	11/2013	Chapter Three Withholding (CTW) Database	Holly Phillips	WI
3.22.261*	10/2014	Foreign Investment in Real Property Tax Act (FIRPTA)	Lisa Kalland	WI
3.24 ISRP SYSTEM				
3.24.3*	10/2014	Individual Income Tax Returns	Tamu K. Payton	WI
3.24.7	11/2013	Delinquent Accounts	Kira Schley	WI
3.24.8	11/2013	Information Returns Processing	Machele M Sha	WI, SB/SE
3.24.10	11/2013	Revenue Receipts	Pamela Larson	WI, SB/SE
3.24.13	11/2013	Employment Tax Returns	Kathleen Kamel	SB/SE
3.24.14	10/2013	Fiduciary Income Tax Returns	Leann Talbot	SB/SE
3.24.15	10/2013	Partnership Return of Income	Leann Talbot	SB/SE
3.24.16	11/2013	Corporation Income Tax Returns	Leann Talbot	SB/SE
3.24.21	11/2013	Credit and Account Transfers	Pamela Larson	WI, SB/SE
3.24.23	11/2013	Excise Tax Returns	Leann Talbot	WI
3.24.25	11/2013	BMF International Miscellaneous Tax Returns	Tamu K. Payton	WI
3.24.28	11/2013	Campus Quality Assurance Program	Tamu Payton	WI
3.24.29	11/2013	SCRS Error Resolution	Tamu K. Payton	WI
3.24.30	11/2013	Data Controls	Kira Schley	WI
3.24.37	11/2013	General Instructions	Richard M. Mille	WI
3.24.38	11/2013	BMF General Instructions	Leann Talbot	WI
3.24.40	11/2013	Application for Taxpayer Identification Number for Pending U.S. Adoptions	Kira Schley	WI
3.24.50	11/2013	Campus Performance Evaluation Reporting System	Tamu Payton	WI
3.24.106	11/2013	Estate Tax Returns	Leann Talbot	WI
3.24.133	11/2013	Residual Remittance Processing System	Pamela Larson	WI
3.24.143	11/2013	Gift Tax Returns	Leann S. Talbot	WI
3.24.154	11/2013	Unemployment Tax Returns	Leann Talbot	WI
3.24.159	11/2013	SCRS SC Edits	Tamu K. Payton	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
3.24.162	11/2013	BOB Transcription Instructions	Kenneth M. Wils	WI, SB/SE, TE/GE, LBI
3.24.173	11/2013	Centralized Files and Scheduling	Machele M Sha	WI
3.24.176	11/2013	Audit Selection System	Machele M Sha	WI
3.24.180	10/2014	Allocated Tips	Karene Tucker	WI
3.24.183	11/2013	Planning and Control Data	Kira Schley	WI
3.24.202	11/2013	Supervisory Operator's Manual	Richard M Miller	WI
3.24.212	11/2013	Applications for Extension of Time to File Tax Returns	Richard M Miller	WI, SB/SE, TE/GE
3.24.213*	10/2014	Real Estate Mortgage Investment Conduit Income Tax Returns	Karene Tucker	WI
3.24.226	11/2013	Declaration for Electronic Filing	Kira Schley	WI
3.24.249	10/2014	Fiscal Year Required Payments/Form 8752	Karene Tucker	WI
3.28 SPECIAL PROCESSING PROCEDURES				
3.28.3	11/2013	Individual Income Tax Returns	Holly Phillips	WI
3.28.4*	11/2013	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
3.30.19	03/2014	Production Control and Performance Reporting	Joan D. William	WI
3.30.20	03/2014	Organization Function and Program (OFP) Codes	Donna S Hartig	SB/SE, WI
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	03/2014	Project PCA Production Control Accounting	Joan D. William	ODs, Appeals
3.30.123*	11/2013	Processing Timeliness: Cycles, Criteria, and Critical Dates	Sherrie Talbot	ODs, Appeals, IT, TAS
3.30.124*	12/2013	Campus Monitoring Reports	Annette Lloyd	WI
3.30.126	03/2014	Control Data Analysis	Robert Donovan	WI
3.30.127	03/2014	Workload Scheduling	Adele Wolke	WI, SB/SE
3.37 INTERNATIONAL ISRP				
3.37.110	11/2013	Chapter 3 Withholding Returns	Tamu K. Payton	WI
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.147*	11/2013	International Notices	Rene Hall	WI, SB/SE
3.40 BLOCK OUT OF BALANCE RESOLUTION				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

IRM Number	Date	Title	Author	Audience
3.40.8	11/2013	Information Returns Processing	Machele M Sha	WI, SB/SE
3.40.37	11/2013	General Instructions	Kenneth M. Wils	WI, SB/SE
3.41 OCR SCANNING OPERATIONS				
3.41.269	11/2013	Information Returns Processing on SCRIPS	Machele M Sha	WI
3.41.274	10/2014	General Instructions for Processing via SCRIPS	Genevieve Was	WI, SB/SE
3.41.275	11/2013	Scanner Operations on SCRIPS	Kathleen Kamel	All
3.41.276	11/2013	Form 941	Kathleen Kamel	WI
3.41.277	11/2013	Forms 940 SCRIPS Processing	Kathleen Kamel	WI
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.4*	09/2014	IRS e-file for Business Tax Returns	Lisa J Drach	WI, SB/SE
3.42.5*	08/2014	IRS e-file for Individual Income Tax Returns	Leon D. Riley	WI
3.42.7	09/2014	EPSS Help Desk Support	Katie Witts	All
3.42.8	09/2014	e-services Procedures for Electronic Products and Services Support (EPSS)	Tammy Atkins	All
3.42.9*	11/2013	Filing Information Returns Electronically (FIRE)	Janet Manzer	WI
3.42.10*	09/2014	Authorized IRS e-file Providers	Elwood Lucas	WI, RPO, LBI, SB/SE
3.42.20	09/2014	Preparer e-file Hardship Waiver Request	Harold (les) Swa	WI; SBSE; RPO
3.43 INTEGRATED MANAGEMENT SYSTEM				
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*	08/2014	IMF Automated Underreporter (AUR) Control	Maria E. Shaddy	WI, SB/SE
4.19.3*	09/2014	IMF Automated Underreporter Program	Maria E. Shaddy	WI, SB/SE
4.19.7*	09/2014	IMF Automated Underreporter (AUR) Technical System Procedures	Maria E. Shaddy	WI, SB/SE
4.19.10	12/2013	Examination General Overview	Maureen Ozooni	WI
4.19.13*	12/2013	General Case Development and Resolution	Maureen Ozooni	WI
4.19.14*	12/2013	EITC/Revenue Protection Strategy	Emma Jane Am	WI
4.19.15*	12/2013	Discretionary Programs	Maureen Ozooni	WI
4.19.18	11/2013	Quality Review Program	Maureen Ozooni	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

IRM Number	Date	Title	Author	Audience
4.19.19	12/2013	Campus Examination Telephone Contacts	E.j. Ames	WI
4.19.20*	12/2013	Automated Correspondence Exam (ACE) Processing Overview	Emma Jane Am	WI
4.19.21	12/2013	Clerical	Emma Jane Am	WI
4.19.24*	04/2013	Compliance Identity Theft	Kimberly Mills	SBSE, WI

Part 5: Collecting Process

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

5.19 LIABILITY COLLECTION

5.19.10*	01/2014	Collection Operations Transcript Processing	Donna Jones	WI, 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	09/2014	Accounts Management and Compliance Services Overview	Sandra Johnson	OD's
21.1.2	09/2014	Reference Materials Overview	Sandra Johnson	OD's
21.1.3	09/2014	Operational Guidelines Overview	Dean Sousa	OD's
21.1.7*	09/2014	Campus Support	Doris A. Day	WI

21.2 SYSTEMS AND RESEARCH PROGRAMS

21.2.1*	09/2014	Systems	Robert Beausol	OD's
21.2.2	09/2014	Research	Dean Sousa	OD's
21.2.3*	09/2014	Transcripts	Renate Birwe	OD's
21.2.4*	09/2014	Master File Accounts Maintenance	Steven D. Charlt	OD's
21.2.5	09/2014	Miscellaneous Forms and Processing	Gregory W Cart	OD's

21.3 TAXPAYER CONTACTS

21.3.1*	09/2014	Taxpayer Contacts Resulting from Notice Issuance	Anderw Busch	ODs & FDs, Appeals
---------	---------	--	--------------	--------------------

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
21.3.2	12/2013	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	Gregory W Cart	WI, SB/SE, Appeals
21.3.3	09/2014	Incoming and Outgoing Correspondence/Letters	Patricia A. Fuller	WI, SB/SE, Appeals
21.3.4*	09/2014	Field Assistance	Steven Bartlett	WI, Appeals
21.3.5	09/2014	Taxpayer Inquiry Referrals Form 4442	Cynthia A. Laris	WI, SB/SE, Appeals
21.3.6	09/2014	Forms and Information Requests	Nolan J Pendlet	WI, SB/SE, Appeals
21.3.7	09/2014	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	Rita Prendergas	OD's, Appeals, CI
21.3.8	09/2014	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	Brett Siereveld	WI, TE/GE, Appeals
21.3.9*	08/2014	Processing Reporting Agents File Authorizations	Dianna S Wiede	SB/SE
21.3.10	09/2014	Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)	Regina G. Shar	SB/SE, WI, TE/GE
21.3.11	11/2013	Information Returns Reporting Procedures	Katie Witts	WI
21.3.12*	09/2014	Accounts Management Balance Due Telephone Contacts	Andrew Busch	WI
21.4 REFUND INQUIRIES				
21.4.1*	09/2014	Refund Research	Ronald J. Seiber	WI, SB/SE
21.4.2*	09/2014	Refund Trace and Limited Payability	Ronald J. Seiber	WI, SB/SE
21.4.3	09/2014	Returned Refunds/Releases	Ronald J. Seiber	WI, SB/SE
21.4.4*	09/2014	Manual Refunds	Nolan Pendleto	WI, SB/SE
21.4.5*	09/2014	Erroneous Refunds	Nolan Pendleto	WI, SB/SE
21.4.6*	09/2014	Refund Offset	Barbara Boutin	WI, SB/SE
21.5 ACCOUNT RESOLUTION				
21.5.1*	09/2014	General Adjustments	Cynthia A Lariso	WI, SB/SE
21.5.2*	09/2014	Adjustment Guidelines	Cynthia A Lariso	WI, SB/SE
21.5.3*	09/2014	General Claims Procedures	Cynthia A Lariso	WI, SB/SE
21.5.4*	09/2014	General Math Error Procedures	Andrew Busch	WI, SB/SE
21.5.5	09/2014	Unpostables	Cindy Larison	WI, SB/SE
21.5.6*	09/2014	Freeze Codes	Pamela J.jones	WI, SB/SE
21.5.7*	09/2014	Payment Tracers	Nolan J. Pendlet	WI, SB/SE
21.5.8*	09/2014	Credit Transfers	Teri M. Hauer	WI, SB/SE
21.5.9*	08/2014	Carrybacks	Mary J. Wright	WI, SB/SE
21.5.10	09/2014	Examination Issues	Pamela Jones	WI, SB/SE

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

IRM Number	Date	Title	Author	Audience
21.6 INDIVIDUAL TAX RETURNS				
21.6.1*	09/2014	Filing Status and Exemption Adjustments	Teri Hauer	WI, SB/SE
21.6.2*	09/2014	Adjusting TIN-Related Problems	Michele William	WI, SB/SE
21.6.3*	09/2014	Credits	James Linstead	WI, SB/SE
21.6.4*	09/2014	Tax Computation/Tax Period Changes	James C Linst	WI, SB/SE
21.6.5	09/2014	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*	09/2014	Specific Claims and Other Issues	Teri M. Hauer	WI, SB/SE
21.6.7*	09/2014	Adjusting Individual Tax Accounts	Pamela Jones	WI, SB/SE
21.6.8	09/2014	Split Spousal Assessments (MFT 31)	James C. Linst	WI, SB/SE
21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS				
21.7.1*	08/2014	BMF/NMF Miscellaneous Information	Marion Boyle	WI, SB/SE
21.7.2*	09/2014	Employment and Railroad Tax Returns	Jeff Burke	WI, SB/SE
21.7.3*	08/2014	Unemployment Taxes	Dianna S. Wied	WI, SB/SE
21.7.4*	09/2014	Income Taxes/Information Returns	Everett L. Crouc	WI, SB/SE
21.7.5*	09/2014	Estate and Gift Tax Returns	Patricia Fuller	WI, SB/SE
21.7.8*	09/2014	Excise Taxes	Rick Lehman	WI, SB/SE
21.7.9*	08/2014	BMF Duplicate Filing Conditions	Dianna S Wiede	WI, SB/SE
21.7.10	09/2014	No-Merge Cases	Marion Boyle	WI, SB/SE
21.7.11*	08/2014	Additional Computer Paragraph Notices and Transcripts	Everett L Crouc	WI, SB/SE
21.7.12*	09/2014	Non-Master File (NMF) Adjustments	Mary J. Faulhab	SB/SE, TE/GE, WI, TAS
21.7.13*	09/2014	Assigning Employer Identification Numbers (EINs)	Frank B Olson	SB/SE, TE/GE, WI
21.8 INTERNATIONAL				
21.8.1*	09/2014	IMF International Adjustments	Anthony C. Skir	WI
21.8.2*	09/2014	BMF International Adjustments	Karla K. Taylor	WI
21.8.4	08/2014	United States Certification for Reduced Tax Rates in Tax Treaty Countries	Anthony C. Skir	WI
21.8.5*	09/2014	Miscellaneous FIRPTA Related Issues	Anthony C. Skir	WI
21.8.6	09/2014	Exemptions from US Withholding (Form 8233)	Anthony C. Skir	WI
21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS				
21.9.2*	08/2014	Accounts Management Identity Theft	Judith L. Hoyt	WI
21.10 QUALITY ASSURANCE				

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

IRM Number	Date	Title	Author	Audience
21.10.1	09/2014	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

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	09/2014	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*	09/2014	Statute of Limitations Processes and Procedures	Eric A. Moreno	OD's, Appeals
---------	---------	---	----------------	---------------

25.13 TAXPAYER CORRESPONDENCE

25.13.1	01/2011	Taxpayer Correspondence Services	Myra Simons	All OD's, Appeals, OPR
---------	---------	----------------------------------	-------------	------------------------

25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY

25.15.1	07/2014	Introduction	Coleen O'neal	OD's, Appeals, TAS
25.15.2	07/2014	General Procedures / Employees with Taxpayer Contact	Coleen O'neal	OD's, Appeals, TAS
25.15.3*	07/2014	Technical Provisions of IRC 6015	Coleen O'neal	OD's, Appeals, TAS
25.15.5	07/2014	Relief from Community Property Laws / Community Property States	Coleen O'neal	OD's, Appeals, TAS
25.15.7*	07/2014	Compliance Campus Functions	Coleen O'neal	OD's
25.15.9	08/2014	Account Processing of Requests for Relief from Joint and Several Liability	Coleen O'neal	OD's
25.15.11	07/2014	Taxpayer Advocate Service Contacts and Identity Theft Referrals	Coleen O'neal	ODs, TAS
25.15.14	07/2014	Innocent Spouse Tracking System Inventory Validation Instructions	Coleen O'neal	OD's, Appeals, TAS
25.15.15	07/2014	Mirror Modules for Requests for Relief from Joint and Several Liability	Coleen O'neal	WI, SB/SE
25.15.16	07/2014	Telephone Contacts	Coleen O'neal	WI
25.15.17*	07/2014	Reconsiderations	Coleen O'neal	SB/SE, WI

25.19 HEALTH COVERAGE TAX CREDIT (HCTC)

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

WI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Author</i>	<i>Audience</i>
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*	09/2014	Return Integrity and Verification Revenue Protection Programs	Cynthia Harriso	WI
25.25.2*	09/2014	Revenue Protection Screening Procedures for Individual Master File Returns	Cynthia Harriso	WI
25.25.3*	09/2014	Revenue Protection Verification Procedures for Individual Master File Returns	Cynthia Harriso	WI
25.25.4*	09/2014	Integrity and Verification Identity Theft Return Procedures	Cynthia Harriso	WI
25.25.5*	09/2014	Special Handling Procedures	Cynthia Harriso	WI
25.25.6*	09/2014	Taxpayer Protection Program	Mary Lavoie	WI
25.25.7*	09/2014	Automated Questionable Credit Program	Florence Tersig	WI
25.25.8*	09/2014	Revenue Protection External Lead Procedures	Mary Lavoie	WI
25.25.9	09/2014	Revenue Protection Prisoner Lead Procedures	Florence Tersig	WI

INTERNAL REVENUE MANUAL (IRM)

OWNER INDEX

September 2014

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)

ALPHABETICAL INDEX

September 2014

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
		13.7.1	09-2014	47230S
		4.19.2 (HTM)*	08-2011	58594V
		3.13.2 (LP)*	10-2011	57693B
		21.3.12 (BR)*	08-2012	60814Y
"Caution Upon Contact" Taxpayer	EMPLOYEE PROTECTION	25.4.2	08-2014	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*	05-2014	32968D
Abatements, Reconsiderations, and Adjustments	FIELD COLLECTING PROCEDURES	5.1.15*	10-2012	28316H
ABSENCE AND LEAVE	IRS Absence and Leave	6.630.1	01-2014	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)	Identification and Processing of Frivolous Documents	5.20.10	05-2014	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	09-2014	38120J
ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	Promoter/Preparer Investigations	5.20.8	09-2014	38121U
ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	Summons Procedures	5.20.4	12-2013	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	02-2014	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	10-2013	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	12-2013	38332D
ABUSIVE TRANSACTIONS	Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1	06-2014	38329G

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
ABUSIVE TRANSACTIONS	The Abusive Transactions (AT) Process	4.32.2	06-2012	38330H
Acceptance Processing	OFFER IN COMPROMISE	5.8.8	08-2014	27848M
Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers	OFFER IN COMPROMISE	8.23.4	11-2013	50805R
Accessibility Guidelines for the Web	WEB SERVICES	2.25.5	04-2006	37014U
Accessing Tax Exempt Determination System (TEDS)	EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	7.15.2	04-2014	54998D
Account and Processing Support (APS) - Interim Actions	APPEALS CASE PROCESSING MANUAL	8.20.6	09-2014	36044Y
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	08-2014	30273V
ACCOUNT RESOLUTION	Adjustment Guidelines	21.5.2*	09-2014	36822S
ACCOUNT RESOLUTION	Carrybacks	21.5.9*	08-2014	36829R
ACCOUNT RESOLUTION	Credit Transfers	21.5.8*	09-2014	36828G
ACCOUNT RESOLUTION	Employee Plan Accounts	21.5.11*	06-2014	36831D
ACCOUNT RESOLUTION	Examination Issues	21.5.10	09-2014	36830S
ACCOUNT RESOLUTION	Freeze Codes	21.5.6*	09-2014	36826K
ACCOUNT RESOLUTION	General Adjustments	21.5.1*	09-2014	36821H
ACCOUNT RESOLUTION	General Claims Procedures	21.5.3*	09-2014	36823D
ACCOUNT RESOLUTION	General Math Error Procedures	21.5.4*	09-2014	36824O
ACCOUNT RESOLUTION	Payment Tracers	21.5.7*	09-2014	36827V
ACCOUNT RESOLUTION	Unpostables	21.5.5	09-2014	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*	09-2014	57118F
ACCOUNTING AND DATA CONTROL	Accounting Refund Transactions	3.17.79*	12-2013	33915A
ACCOUNTING AND DATA CONTROL	Accounting Reports Analyst - Responsibilities	3.17.15*	09-2014	52621J
ACCOUNTING AND DATA CONTROL	Automated Non-Master File Accounting	3.17.46*	10-2013	33900B
ACCOUNTING AND DATA CONTROL	Credit and Account Transfers	3.17.21*	09-2014	33880U
ACCOUNTING AND DATA CONTROL	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10*	12-2013	33875B
ACCOUNTING AND DATA CONTROL	Electronic Payments	3.17.277	11-2013	33928D
ACCOUNTING AND DATA CONTROL	Enterprise Computing Center Data Controls	3.17.221	12-2013	33919S
ACCOUNTING AND DATA CONTROL	Excess Collections File	3.17.220*	12-2013	33917W
ACCOUNTING AND DATA CONTROL	Hardcore Payment Tracers	3.17.5*	09-2014	49225T
ACCOUNTING AND DATA CONTROL	Manual Assessments	3.17.244*	09-2014	57188D
ACCOUNTING AND DATA CONTROL	Miscellaneous Accounting	3.17.243*	09-2014	33916L
ACCOUNTING AND DATA CONTROL	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278	09-2014	48070K
ACCOUNTING AND DATA CONTROL	Redesign Revenue Accounting Control System	3.17.63	04-2014	33910X
ACCOUNTING AND DATA CONTROL	Refund Intercept Program	3.17.20*	12-2013	47866A
ACCOUNTING AND DATA CONTROL	SC Data Controls	3.17.30	12-2013	33885X

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	12-2013	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*	09-2014	57118F
Accounting Refund Transactions	ACCOUNTING AND DATA CONTROL	3.17.79*	12-2013	33915A
Accounting Reports Analyst - Responsibilities	ACCOUNTING AND DATA CONTROL	3.17.15*	09-2014	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	RESOURCE GUIDE FOR MANAGERS	1.4.21	12-2013	35895N
ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	Accounts Management and Compliance Services Overview	21.1.1	09-2014	36800E
ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	Campus Support	21.1.7*	09-2014	38746V
ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	Operational Guidelines Overview	21.1.3	09-2014	36802A
ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	Reference Materials Overview	21.1.2	09-2014	36801P
Accounts Management and Compliance Services Overview	ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	21.1.1	09-2014	36800E
Accounts Management Balance Due Telephone Contacts	TAXPAYER CONTACTS	21.3.12*	09-2014	55809H
Accounts Management Guide for Managers	RESOURCE GUIDE FOR MANAGERS	1.4.16	12-2013	35344R
Accounts Management Identity Theft	SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS	21.9.2*	08-2014	52830W
Accounts Management Tax/Policy/Program Analyst Guide	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.7	11-2013	32114X
ACCOUNTS SERVICES	Files Management and Services	3.5.61	11-2013	33260W
ACCOUNTS SERVICES	Processing Requests for Tax Return/Return Information	3.5.20*	12-2013	36983G
ACCOUNTS SERVICES	Remittance Transaction Research (RTR) System	3.5.10	11-2013	37354H
Acquired Property and Property Redeemed by the United States	SEIZURE AND SALE	5.10.7	06-2014	35407P
Acquisition Indebtedness	EXEMPT ORGANIZATIONS TAX MANUAL	7.27.10	06-2001	36091X
ACS Inventory	LIABILITY COLLECTION	5.19.5*	08-2014	36864Y
ACS Support	LIABILITY COLLECTION	5.19.6*	06-2014	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	08-2014	35404I
Additional Computer Paragraph Notices and Transcripts	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.11*	08-2014	36851V
Additional HCTC Guidelines	HEALTH COVERAGE TAX CREDIT (HCTC)	25.19.6	09-2008	39707G

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Addressing and Packaging	MAIL AND TRANSPORTATION MANAGEMENT	1.22.3	08-2012	31773K
Adjusting Individual Tax Accounts	INDIVIDUAL TAX RETURNS	21.6.7*	09-2014	36838C
Adjusting TIN-Related Problems	INDIVIDUAL TAX RETURNS	21.6.2*	09-2014	36833Z
Adjustment Guidelines	ACCOUNT RESOLUTION	21.5.2*	09-2014	36822S
Adjustments on International Cases	INTERNATIONAL AND INSULAR ISSUES	5.21.8	01-2014	65390T
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
ADMINISTRATIVE ACCOUNTING	Financial Accounting- Managerial Cost Accounting	1.35.16	09-2014	62653P
ADMINISTRATIVE ACCOUNTING	Property and Equipment Accounting	1.35.6	05-2014	43194X
ADMINISTRATIVE ACCOUNTING	Purchase Card Program	1.35.4	09-2014	43166F
ADMINISTRATIVE ACCOUNTING	Receipt and Acceptance Guidelines	1.35.3	06-2013	47416Q
ADMINISTRATIVE ACCOUNTING	Treasury Information Executive Repository	1.36.2	10-2012	50695F
FINANCIAL MANAGEMENT REPORTS				
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	07-2014	36216I
Administrative Joint Investigations	FRAUD HANDBOOK	25.1.4	06-2014	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 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
AFFORDABLE CARE ACT FEES	Insurance Provider Fee	25.21.2	04-2014	66328P
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
Agreed TEFRA Partnership Cases	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.11	10-2013	52412W
AIMS Command Code AM424	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.2	12-2013	28756V
AIMS Command Code AMAXU	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.6*	12-2013	28760D
AIMS Command Code AMCLS	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.7*	12-2013	28762Z
AIMS Command Code AMDIS	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.3	12-2013	28757G
AIMS Command Code AMRET	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.9	12-2012	50448E
AIMS Command Code AMSOC	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.5	12-2013	28759C
AIMS Command Code AMSTU	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.4	12-2013	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.8	12-2013	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 and Closing Letters	4.4.7	09-2014	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	4.4.14	11-2009	30325M
AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	Introduction	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	10-2013	30347A
AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	Payments and Remittances	4.4.24	07-2014	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	02-2014	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
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	10-2014	34713M
Allocated Tips	RETURNS AND DOCUMENTS ANALYSIS	3.11.180*	11-2013	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 (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7	03-2014	51838W
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM	Rapid Appeals Process (RAP)	8.26.11	05-2014	64006E
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	09-2014	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
Appeal Processes Involving Liens	FEDERAL TAX LIENS	5.12.6	10-2013	36255H
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	05-2014	50792Z
Appeals Case Memo Procedures	CONFERENCE AND SETTLEMENT PRACTICES	8.6.2	09-2013	50786V
APPEALS CASE PROCESSING MANUAL	Account and Processing Support (APS) - Interim Actions	8.20.6	09-2014	36044Y
APPEALS CASE PROCESSING MANUAL	Appeals Centralized Database System (ACDS)	8.20.3	09-2013	33442C
APPEALS CASE PROCESSING MANUAL	Appeals Processing Employee Automated System (PEAS)	8.20.10	06-2014	40991U
APPEALS CASE PROCESSING MANUAL	General Closing Procedures	8.20.7	10-2014	36045J
APPEALS CASE PROCESSING MANUAL	IDRS Transcripts and Automated Systems	8.20.2	09-2014	33441R
APPEALS CASE PROCESSING MANUAL	Processing and Establishing New Receipts	8.20.5	01-2014	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	03-2014	36052Y
Appeals Employment Tax Procedures	TECHNICAL AND PROCEDURAL GUIDELINES	8.7.16	10-2013	59972V
Appeals Estate and Gift Tax Cases	TECHNICAL AND PROCEDURAL GUIDELINES	8.7.4	08-2014	50789C
APPEALS FUNCTION	Appeals Operating Directives and Guidelines	8.1.1	04-2014	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	12-2013	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	10-2013	36184J

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
Appeals Inventory Validation Process	APPEALS REPORTS AND PROJECTS 8.10.3	08-2012	52445R
Appeals Management Statute Responsibility	APPEALS STATUTE RESPONSIBILITY 8.21.4	12-2013	39930X
Appeals Managers Procedures	RESOURCE GUIDE FOR MANAGERS 1.4.28	11-2013	50773S
Appeals Operating Directives and Guidelines	APPEALS FUNCTION 8.1.1	04-2014	36182N
APPEALS PASS-THROUGH ENTITY HANDBOOK	Administrative Adjustment Request 8.19.7	10-2012	41804U
APPEALS PASS-THROUGH ENTITY HANDBOOK	Agreed TEFRA Partnership Cases 8.19.11	10-2013	52412W
APPEALS PASS-THROUGH ENTITY HANDBOOK	Collection Cases 8.19.8	09-2013	48402M
APPEALS PASS-THROUGH ENTITY HANDBOOK	Final Partnership Administrative Adjustment 8.19.12	10-2013	52413H
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	Procedures and Authorities 8.19.1	10-2013	36945S
APPEALS PASS-THROUGH ENTITY HANDBOOK	Receipt, Assignment, and Consideration of TEFRA Partnership Cases 8.19.10	10-2013	52410A
APPEALS PASS-THROUGH ENTITY HANDBOOK	Through Entity Handbook - Docketed and Department of Justice Cases 8.19.13	10-2013	52414S
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	06-2014	40991U
Appeals Processing Support (APS) Statute Responsibility	APPEALS STATUTE RESPONSIBILITY 8.21.2	10-2013	39927A
Appeals Remittance Procedures	TECHNICAL AND PROCEDURAL GUIDELINES 8.7.17	10-2013	63101S
APPEALS REPORTS AND PROJECTS	Appeals Inventory Validation Process 8.10.3	08-2012	52445R
APPEALS REPORTS AND PROJECTS	Internal Reports 8.10.1	10-2013	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	12-2013	39930X
APPEALS STATUTE RESPONSIBILITY	Appeals Processing Support (APS) Statute Responsibility 8.21.2	10-2013	39927A
APPEALS STATUTE RESPONSIBILITY	Appeals Technical Employees Statute Responsibility 8.21.3	08-2014	39929W
APPEALS STATUTE RESPONSIBILITY	Barred Statute Procedures 8.21.7	11-2013	39934P
APPEALS STATUTE RESPONSIBILITY	Collection Statutes 8.21.5	08-2012	39932T
APPEALS STATUTE RESPONSIBILITY	General Statute Responsibility 8.21.1	10-2013	39926P
APPEALS STATUTE RESPONSIBILITY	Statute Information on TEFRA Cases 8.21.6	10-2013	39933E
Appeals Technical Employees Statute Responsibility	APPEALS STATUTE RESPONSIBILITY 8.21.3	08-2014	39929W
Appeals, Mediation, and Settlement Procedures	ESTATE AND GIFT TAX 4.25.13	01-2014	58886Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Application for Taxpayer Identification Number for Pending U.S. Adoptions	CAMPUS DOCUMENT SERVICES	3.13.40	11-2013	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	ISRP SYSTEM	3.24.40	11-2013	52544H
Application of Taxes and Denial of Exemption to Certain Foreign Organizations	EXEMPT ORGANIZATIONS TAX MANUAL	7.27.27	11-2013	35949A
Applications for Extension of Time to File	RETURNS AND DOCUMENTS ANALYSIS	3.11.212*	11-2013	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	ISRP SYSTEM	3.24.20	12-2013	54309S
Applications for Extension of Time to File Tax Returns	ERROR RESOLUTION	3.12.212*	11-2013	33751Q
Applications for Extension of Time to File Tax Returns	ISRP SYSTEM	3.24.212	11-2013	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
ASSET SEIZURE AND FORFEITURE	Disposition of Seized and Forfeited Property	9.7.8	07-2014	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	10-2013	37219Z
ASSET SEIZURE AND FORFEITURE	PRE-SEIZURE PLANNING	9.7.4	11-2013	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*	09-2014	32186R
Assignment of Selected Returns	PLANNING AND SPECIAL PROGRAMS	4.1.7	06-2014	27611X
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Code AM424	2.8.2	12-2013	28756V
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Code AMAXU	2.8.6*	12-2013	28760D
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Code AMCLS	2.8.7*	12-2013	28762Z

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Code AMDIS	2.8.3	12-2013	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	12-2013	28759C
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Code AMSTU	2.8.4	12-2013	28758R
AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB	2.8.8	12-2013	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	11-2013	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
Authorized IRS e-file Providers	ELECTRONIC TAX ADMINISTRATION	3.42.10*	09-2014	36617X
Automated Correspondence Exam (ACE) Processing Overview	LIABILITY DETERMINATION	4.19.20*	12-2013	48160P
Automated Discharge System (ADS)	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.18	05-2008	39976V
Automated Levy Programs	LIABILITY COLLECTION	5.19.9*	06-2014	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*	10-2013	33900B
Automated Proofs of Claim (APOC)	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.14*	07-2014	39971S
Automated Questionable Credit Program	REFUND TAX COMPLIANCE PROGRAM	25.25.7*	09-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
AVAILABILITY MANAGEMENT	Availability Management Policy	2.145.1	06-2014	61942B
AVAILABILITY MANAGEMENT	Availability Management Process Description	2.145.2	09-2014	61943M
Availability Management Policy	AVAILABILITY MANAGEMENT	2.145.1	06-2014	61942B
Availability Management Process Description	AVAILABILITY MANAGEMENT	2.145.2	09-2014	61943M
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	NOTICE OF LEVY	5.11.1	08-2014	35743K
Backup Withholding Program	LIABILITY COLLECTION	5.19.3*	04-2014	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	09-2014	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	05-2014	27699B
BANK SECRECY ACT	Program Structure	4.26.2	05-2014	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	12-2013	50016Q
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
BANKRUPTCY AND OTHER INSOLVENCIES	Automated Proofs of Claim (APOC)	5.9.14*	07-2014	39971S
BANKRUPTCY AND OTHER INSOLVENCIES	Closing A Bankruptcy Case	5.9.17*	08-2014	39975K
BANKRUPTCY AND OTHER INSOLVENCIES	Common Bankruptcy Issues	5.9.4*	01-2011	39959K
BANKRUPTCY AND OTHER INSOLVENCIES	Debtors' Delinquent Accounts	5.9.3*	08-2014	39958Z
BANKRUPTCY AND OTHER INSOLVENCIES	Electronic Proofs of Claim (EPOC)	5.9.21	03-2014	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*	09-2014	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*	09-2014	39961W
BANKRUPTCY AND OTHER INSOLVENCIES	Overview of Bankruptcy	5.9.1*	08-2014	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	08-2014	39956D
Bankruptcy Petitions	BANKRUPTCY	4.27.1	08-2009	27750X
Barred Statute Procedures	APPEALS STATUTE RESPONSIBILITY	8.21.7	11-2013	39934P
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	11-2013	33393S
Batching and Numbering	CAMPUS MAIL AND WORK CONTROL	3.10.73*	11-2013	53717M
Black Lung Benefit Trusts	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.22	09-2014	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	11-2013	34905O
BLOCK OUT OF BALANCE RESOLUTION	Information Returns Processing	3.40.8	11-2013	34899V

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
BMF Account Numbers	CAMPUS DOCUMENT SERVICES	3.13.2*	11-2013	33746X
BMF Duplicate Filing Conditions	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.9*	08-2014	36849J
BMF Entity Unpostable Correction Procedures	CAMPUS DOCUMENT SERVICES	3.13.222*	11-2013	33790P
BMF General Instructions	ERROR RESOLUTION	3.12.38*	11-2013	32384X
BMF General Instructions	ISRP SYSTEM	3.24.38	11-2013	39345Q
BMF Installment Agreements	INSTALLMENT AGREEMENTS	5.14.7*	03-2011	28509U
BMF International Adjustments	INTERNATIONAL	21.8.2*	09-2014	49814S
BMF International Miscellaneous Tax Returns	ISRP SYSTEM	3.24.25	11-2013	34384R
BMF LIABILITY DETERMINATION	BMF Underreporter (BMF AUR) Control	4.119.1*	09-2014	55352J
BMF LIABILITY DETERMINATION	BMF Underreporter (BMF-AUR) Program	4.119.4*	09-2014	55355Q
BMF Underreporter (BMF AUR) Control	BMF LIABILITY DETERMINATION	4.119.1*	09-2014	55352J
BMF Underreporter (BMF-AUR) Program	BMF LIABILITY DETERMINATION	4.119.4*	09-2014	55355Q
BMF/CAWR/PMF Unpostable Resolution	ERROR RESOLUTION	3.12.279*	11-2013	31656Y
BMF/NMF Miscellaneous Information	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.1*	08-2014	36841Z
BOB Transcription Instructions	ISRP SYSTEM	3.24.162	11-2013	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	11-2013	37489Z
Business Capacity Management Process	CAPACITY MANAGEMENT	2.144.2	04-2014	61946T
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 Results Measures for Submission Processing Functions	GENERAL	3.0.275	09-2014	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	03-2014	55000E
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Additional Computer Paragraph Notices and Transcripts	21.7.11*	08-2014	36851V
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Assigning Employer Identification Numbers (EINs)	21.7.13*	09-2014	32186R
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	BMF Duplicate Filing Conditions	21.7.9*	08-2014	36849J
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	BMF/NMF Miscellaneous Information	21.7.1*	08-2014	36841Z
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Employment and Railroad Tax Returns	21.7.2*	09-2014	36842K
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Estate and Gift Tax Returns	21.7.5*	09-2014	36845R
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Excise Taxes	21.7.8*	09-2014	36848Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Exempt Organizations and Tax Exempt Bonds	21.7.7*	12-2013	36847N
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Income Taxes/Information Returns	21.7.4*	09-2014	36844G
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	No-Merge Cases	21.7.10	09-2014	36850K
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Non-Master File (NMF) Adjustments	21.7.12*	09-2014	36852G
BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	Unemployment Taxes	21.7.3*	08-2014	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	01-2014	36866U
Campus Compliance International Case Processiing (CCICP)	LIABILITY COLLECTION	5.19.19	09-2014	52390T
Campus Compliance Operations Site	NATIONAL RESEARCH PROGRAM (NRP)	4.22.5	10-2010	33011Z
Campus Deposit Activity	DEPOSIT ACTIVITY	3.8.44*	11-2013	33386D
CAMPUS DOCUMENT SERVICES	Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.13.40	11-2013	52088E
CAMPUS DOCUMENT SERVICES	BMF Account Numbers	3.13.2*	11-2013	33746X
CAMPUS DOCUMENT SERVICES	BMF Entity Unpostable Correction Procedures	3.13.222*	11-2013	33790P
CAMPUS DOCUMENT SERVICES	EPMF Account Numbers	3.13.36	06-2014	33775A
CAMPUS DOCUMENT SERVICES	Exempt Organization Account Numbers	3.13.12	12-2013	33760B
CAMPUS DOCUMENT SERVICES	IMF Entity Control Unpostables	3.13.122*	10-2013	31657J
CAMPUS DOCUMENT SERVICES	Individual Master File (IMF) Account Numbers	3.13.5	11-2013	33759A
CAMPUS DOCUMENT SERVICES	Media Transport and Control	3.13.62	11-2013	33780T
CAMPUS DOCUMENT SERVICES	Submission Processing Image Control Team (ICT) Correspondence Screening	3.13.6	10-2014	66285J
Campus Examination Fraud Procedures	FRAUD HANDBOOK	25.1.14	06-2013	54034A
Campus Examination Telephone Contacts	LIABILITY DETERMINATION	4.19.19	12-2013	48158D
CAMPUS MAIL AND WORK CONTROL	Batch/Block Tracking System (BBTS)	3.10.5	11-2013	33393S
CAMPUS MAIL AND WORK CONTROL	Batching and Numbering	3.10.73*	11-2013	53717M
CAMPUS MAIL AND WORK CONTROL	Information Returns Processing	3.10.8	11-2013	33395O
CAMPUS MAIL AND WORK CONTROL	Receiving, Extracting, and Sorting	3.10.72*	11-2013	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*	12-2013	34770H
Campus Performance Evaluation Reporting System	ISRP SYSTEM	3.24.50	11-2013	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	11-2013	34570F
Campus Support	ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS	21.1.7*	09-2014	38746V
CAP (CAWR Automated Program) Technical System Procedures	LIABILITY DETERMINATION	4.19.8	04-2014	40897H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
CAPACITY MANAGEMENT	Business Capacity Management Process	2.144.2	04-2014	61946T
CAPACITY MANAGEMENT	Capacity Management Policy	2.144.1	03-2014	61944X
CAPACITY MANAGEMENT	Component Capacity Management	2.144.4	04-2014	62038U
CAPACITY MANAGEMENT	Enterprise Demand Forecast	2.144.5	09-2014	64078Y
CAPACITY MANAGEMENT	Service Capacity Management	2.144.3	04-2014	62040G
Capacity Management Policy	CAPACITY MANAGEMENT	2.144.1	03-2014	61944X
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*	08-2014	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	10-2014	33044U
Case Closing Procedures	ESTATE AND GIFT TAX	4.25.10	01-2014	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	07-2014	33838Y
Case Identification and Status Codes	EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	7.15.5	08-2014	55039N
CASE PROCESSING	CCP Installment Agreements	5.4.11	04-2013	49239H
CASE PROCESSING	Clerical Procedures in Centralized Case Process	5.4.13	06-2014	49242E
CASE PROCESSING	Field Office Resource Team	5.4.12	01-2013	49241T
CASE PROCESSING	GENERAL CASE PROCESSING	5.4.10	12-2013	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 Review	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.18	09-2014	33223T
Case Selection Procedures	FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90.5	11-2013	33033N
Cases Requiring Special Handling	COLLECTION DUE PROCESS	8.22.6	09-2014	58569K
Cases Requiring Special Handling	FIELD COLLECTING PROCEDURES	5.1.12*	08-2014	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	04-2014	50661Z
CAWR Manager and Coordinator Guide	RESOURCE GUIDE FOR MANAGERS	1.4.22	04-2014	50658C
CAWR Reconciliation Balancing	LIABILITY DETERMINATION	4.19.4*	04-2014	36858U

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
CCP Installment Agreements	CASE PROCESSING	5.4.11	04-2013	49239H
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*	01-2014	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	11-2013	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
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	11-2013	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	11-2013	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*	11-2013	38623V
Chapter Three Withholding (CTW) Returns - Form 1042	INTERNATIONAL ERROR RESOLUTION	3.22.110*	11-2013	34040M
Chapter Three Withholding Returns	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.111*	11-2013	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*	11-2013	34025X
Chief Counsel	ORGANIZATION AND STAFFING	1.1.6	02-2012	30379K
Chief Financial Officer	ORGANIZATION AND STAFFING	1.1.21	08-2014	37682C
Chief, Communications and Liaison	ORGANIZATION AND STAFFING	1.1.11	05-2009	30385O
Church Tax Inquiries and Examinations - IRC oΩŸ 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	12-2013	50793K
Claims and Petitions	ASSET SEIZURE AND FORFEITURE	9.7.7	11-2008	36436C
Claims, Requests for Abatement and Audit Reconsiderations	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.37	08-2014	55996R
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	04-2014	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	04-2014	53704J
Clerical	LIABILITY DETERMINATION	4.19.21	12-2013	48161A
Clerical Procedures in Centralized Case Process	CASE PROCESSING	5.4.13	06-2014	49242E
Closed Case Referrals and Customer Service Contacts	APPEALS FUNCTION	8.1.9	12-2013	57550J
Closing A Bankruptcy Case	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.17*	08-2014	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	09-2014	58573S
Closing Letters and Reports of Examination	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.15	03-2014	33218A
Closing Procedures	INVESTIGATIVE PROCESS	9.5.14	09-2005	36235P

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Closings to Appeals	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.5	12-2012	30315Q
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	07-2014	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	06-2014	35409L
Collection Appeal Rights	LIABILITY COLLECTION	5.19.8	01-2014	28018A
Collection Appeals Program (CAP)	COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS	8.24.1	03-2014	50808Y
COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS	Collection Appeals Program (CAP)	8.24.1	03-2014	50808Y
COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS	Jeopardy Levy Appeals	8.24.2	05-2014	59045F
Collection Cases	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.8	09-2013	48402M
COLLECTION DUE PROCESS	Alternatives to Collection Action	8.22.7	09-2014	58571W
COLLECTION DUE PROCESS	Cases Requiring Special Handling	8.22.6	09-2014	58569K
COLLECTION DUE PROCESS	Closing and Post Closing Actions	8.22.9	09-2014	58573S
COLLECTION DUE PROCESS	Collection Due Process Appeals Program	8.22.4	09-2014	49156R
COLLECTION DUE PROCESS	Liability Issues and Relief from Liability	8.22.8	09-2014	58572H
COLLECTION DUE PROCESS	Receipt, Control and Pre-Conference Considerations	8.22.5	09-2014	49157C
Collection Due Process Appeals	COLLECTION DUE PROCESS	8.22.4	09-2014	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	RESOURCE GUIDE FOR MANAGERS	1.4.50*	09-2014	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*	01-2014	34453T
COLLECTION QUALITY MEASUREMENT	Embedded Quality Administrative Guidelines	5.13.1	07-2011	35467R
COLLECTION QUALITY MEASUREMENT	Field Insolvency/Embedded Quality Attribute Definitions	5.13.6	10-2009	47937Y
Collection Reports	REPORTS	5.2.4	10-2014	35464K
Collection Statute Expiration	FIELD COLLECTING PROCEDURES	5.1.19	11-2013	37576X
Collection Statutes	APPEALS STATUTE RESPONSIBILITY	8.21.5	08-2012	39932T
Collection Time Reporting	REPORTS	5.2.1	09-2014	35459R

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Collection Tools for International Cases	INTERNATIONAL AND INSULAR ISSUES	5.21.3	12-2013	20355E
Combination Offers	EXAM OFFER-IN-COMPROMISE	4.18.4	01-2011	28830Q
Comman Code ACTON	IDRS TERMINAL RESPONSES	2.3.12	12-2013	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	12-2013	28241R
Command Code ATINQ	IDRS TERMINAL RESPONSES	2.3.71	12-2013	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	06-2014	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/ DDBCV / 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	11-2013	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	11-2013	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	12-2013	28161I
Command Code EMFOL	IDRS TERMINAL RESPONSES	2.3.64	12-2013	28177S
Command Code ENMOD	IDRS TERMINAL RESPONSES	2.3.15*	12-2013	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
Command Code IDTX8	IDRS TERMINAL INPUT	2.4.61	06-2014	64077N
Command Code IMFOL	IDRS TERMINAL RESPONSES	2.3.51	12-2013	28163E
Command Code IRPTR	IDRS TERMINAL RESPONSES	2.3.35*	11-2013	28102R
Command Code ISTSD	IDRS TERMINAL RESPONSES	2.3.76	01-2010	32675P
Command Code ISTSE	IDRS TERMINAL RESPONSES	2.3.77	11-2013	32676A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	12-2013	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	08-2014	28165A
Command Code RAPID	IDRS TERMINAL INPUT	2.4.60	11-2013	62856Y
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*	12-2013	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	12-2013	28150B
Command Code UNLCE	IDRS TERMINAL INPUT	2.4.41	06-2014	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	11-2013	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*	12-2013	28171E
Command Codes CFINK and RPINK for CAF Inquiry	IDRS TERMINAL RESPONSES	2.3.31	12-2013	28144X
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

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
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	12-2013 28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	IDRS TERMINAL INPUT	2.4.9	12-2013 28198V
Command Codes EOREQ and EOCHG	IDRS TERMINAL INPUT	2.4.10	12-2013 28199G
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing	IDRS TERMINAL INPUT	2.4.15	06-2014 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	11-2013 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*	02-2014 28222K
Command Codes INOLE, EOGEN and SPARQ	IDRS TERMINAL RESPONSES	2.3.47*	12-2013 28159W
Command Codes INTST, ICOMP, and COMPA	IDRS TERMINAL RESPONSES	2.3.29	11-2013 28142B
Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	IDRS TERMINAL INPUT	2.4.7	12-2013 28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	IDRS TERMINAL INPUT	2.4.6	12-2013 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	06-2014 28172P
Command Codes PLINF and PLINQ	IDRS TERMINAL RESPONSES	2.3.66	03-2013 28178D
Command Codes QRADD, QRADDQ, 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	12-2013 28206K
Command Codes REQ77, FRM77 and FRM7A	IDRS TERMINAL INPUT	2.4.19	12-2013 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*	06-2014 28210S
Command Codes RPVUE, RPVCU and RPPRT	IDRS TERMINAL RESPONSES	2.3.63	06-2014 28175W
Command Codes RTVUE, RTFTP	IDRS TERMINAL RESPONSES	2.3.52	06-2014 57904Z
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IDRS TERMINAL INPUT	2.4.29	01-2010 28221Z
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	12-2013 28185S

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
Command Codes TXMOD and SUMRY	IDRS TERMINAL RESPONSES	2.3.11*	12-2013 28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT	IDRS TERMINAL INPUT	2.4.44	11-2013 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*	07-2014 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 Review of Form 8038-CP	TAX EXEMPT BONDS (TEB)	4.81.12	09-2014 55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	LIABILITY COLLECTION	5.19.16*	04-2014 55752N
Component Capacity Management	CAPACITY MANAGEMENT	2.144.4	04-2014 62038U
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	08-2014	35403X
Conference and Issue Resolution	CONFERENCE AND SETTLEMENT PRACTICES	8.6.1	11-2013	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	11-2013	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	12-2013	50788R
CONFIGURATION AND CHANGE MANAGEMENT	Change Management (ChM) Policy	2.150.3	11-2013	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	08-2014	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	03-2014	59988F
Continuity Planning Requirements	CONTINUITY OPERATIONS	10.6.1	03-2014	59988F
Contractor Investigations	PERSONNEL SECURITY	10.23.2	07-2014	51142X
Control Data Analysis	WORK PLANNING AND CONTROL	3.30.126	03-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Conversion of Returns	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.6	12-2009	30316B
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
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*	11-2013	33660A
Corporate Income Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.16*	10-2014	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*	10-2014	33761M
Corporation Income Tax Returns	ISRP SYSTEM	3.24.16	11-2013	34357K
Corporations Organized to Finance Crop Operations	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.16	12-2013	35945I
Corporations Organized to Finance Crop Operations IRC 501(c)(16)	EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES	4.76.24	01-2003	35967W
Correspondence and Closing Letters	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.7	09-2014	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
Credit and Account Transfers	ACCOUNTING AND DATA CONTROL	3.17.21*	09-2014	33880U
Credit and Account Transfers	ERROR RESOLUTION	3.12.21	11-2013	33670W
Credit and Account Transfers	ISRP SYSTEM	3.24.21	11-2013	34373K
Credit Transfers	ACCOUNT RESOLUTION	21.5.8*	09-2014	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*	09-2014	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	10-2013	36200Y
Criminal Investigation Strategies	INVESTIGATIVE PROCESS	9.5.3	04-2006	36218E
Criminal Referrals	FRAUD HANDBOOK	25.1.3*	05-2014	27683R
CRIMINAL RESTITUTION	Criminal Restitution and Restitution-Based Assessments	25.26.1	03-2014	65270A
Criminal Restitution and Restitution-Based Assessments	CRIMINAL RESTITUTION	25.26.1	03-2014	65270A
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	12-2013	27776D
Currency and Banking Retrieval System	BANK SECRECY ACT	4.26.4	11-2006	35434W
CURRENTLY NOT COLLECTIBLE	Currently Not Collectible	5.16.1*	08-2014	29751C
Currently Not Collectible	CURRENTLY NOT COLLECTIBLE	5.16.1*	08-2014	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	06-2014	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	11-2013	34566X
DATA ENGINEERING	Data Engineering Directives	2.152.1	09-2013	59990R
DATA ENGINEERING	Data Management Process Description	2.152.2	09-2014	59989Q
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	05-2014	33482M
Data Management Process Description	DATA ENGINEERING	2.152.2	09-2014	59989Q
Data Name Standards	SYSTEMS DEVELOPMENT	2.5.7	04-2005	33499H
Data Processing (DP) Tax Adjustments	RETURNS AND DOCUMENTS ANALYSIS	3.11.6*	11-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
Debtors' Delinquent Accounts	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.3*	08-2014	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	11-2013	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	09-2014	39611N
Delegation of Authorities for the Rulings and Agreements Process	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.46	06-2014	39615F
Delegation of Authorities for Communications, Liaison and Disclosure Activities	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.49	06-2014	39618M
Delegation Orders	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.4	04-2014	29543A
Delegations of Authority for Human Resource Management	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.45	10-2010	39614U

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	06-2014	39609B
Delegations of Authority for Security, Privacy and Assurance Activities	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.54	05-2013	55202C
Delegations of Authority for Special Topics Activities	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.52	07-2014	39624Q
Delegations of Authority for Taxpayer Advocate Service Activities	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.50	07-2014	39622U
Delegations of Authority for the Appeals Process	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.47	11-2013	39616Q
Delegations of Authority for the Collecting Process	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.44	07-2014	39613J
Delegations of Authority for the Examining Process	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.43	08-2014	39612Y
Delinquent Accounts	ISRP SYSTEM	3.24.7	11-2013	34318L
Delinquent and Substitute for Return Processing	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.9	08-2012	30319I
Delinquent Return Investigations	FIELD COLLECTING PROCEDURES	5.1.11*	08-2014	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
Delinquent Returns and SFR Procedures	ESTATE AND GIFT TAX	4.25.8*	01-2014	58881V
DEPOSIT ACTIVITY	Campus Deposit Activity	3.8.44*	11-2013	33386D
DEPOSIT ACTIVITY	Discovered Remittance	3.8.46	12-2013	33950H
DEPOSIT ACTIVITY	Manual Deposit for Field Office Payment Processing	3.8.47	09-2014	33951S
DEPOSIT ACTIVITY	Manual Deposit Process	3.8.45*	12-2013	29994V
Design Coordination	ENGINEERING	2.120.4	10-2014	61941Q
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	08-2014	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*	07-2014	36935W
Determining Employment Tax Liability	EMPLOYMENT TAX	4.23.8	12-2013	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
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	10-2013	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	08-2014	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	10-2013	30446Q
DISCLOSURE OF OFFICIAL INFORMATION	Disclosure to the President	11.3.30	10-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
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	10-2013	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	09-2014	30459T
DISCLOSURE OF OFFICIAL INFORMATION	Seals and Certifications	11.3.6	06-2014	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	10-2013	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	08-2014	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

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
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	10-2013 30446Q
Disclosure to the President	DISCLOSURE OF OFFICIAL INFORMATION	11.3.30	10-2013 30453F
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	12-2013 33950H
Discrepancy Adjustments	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.4	06-2014 35909Q
Discrepancy Adjustments	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.28	07-2013 33237H
Discretionary Programs	LIABILITY DETERMINATION	4.19.15*	12-2013 48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	ACCOUNTING AND DATA CONTROL	3.17.10*	12-2013 33875B
Disposing of Records	RECORDS AND INFORMATION MANAGEMENT	1.15.3	11-2013 31425X
Disposition of Seized and Forfeited Property	ASSET SEIZURE AND FORFEITURE	9.7.8	07-2014 36437N
Disqualified Persons as Defined in IRC 4946	EXEMPT ORGANIZATIONS TAX MANUAL	7.27.20	08-2001 35935M
DISTRIBUTION	Forecasting Requirements	1.18.2	07-2014 38314H
DISTRIBUTION	Knowledge Services	1.18.4	07-2014 48239X
DISTRIBUTION	National Distribution Center	1.18.5	07-2014 48240Y
DISTRIBUTION	Tax Forms Distribution Programs	1.18.3	03-2014 38315S
Division Delegations of Authority for Wage and Investment	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.61	09-2013 50076S
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	06-2014 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*	05-2014 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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	11-2013	28904V
Effective Tax Administration Offers	EXAM OFFER-IN-COMPROMISE	4.18.3	12-2010	28829P
e-file Cases	TECHNICAL AND PROCEDURAL GUIDELINES	8.7.13	09-2013	50857T
EITC/Revenue Protection Strategy	LIABILITY DETERMINATION	4.19.14*	12-2013	48152P
ELC Guidance	ENTERPRISE LIFE CYCLE (ELC)	2.16.1	05-2014	49718J
Electronic Case Processing	EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	7.15.7	09-2014	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	11-2013	33928D
Electronic Products and Services Support Managers Guide	RESOURCE GUIDE FOR MANAGERS	1.4.18	09-2014	39913M
Electronic Proofs of Claim (EPOC)	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.21	03-2014	62327Q
ELECTRONIC TAX ADMINISTRATION	Authorized IRS e-file Providers	3.42.10*	09-2014	36617X
ELECTRONIC TAX ADMINISTRATION	EPSS Help Desk Support	3.42.7	09-2014	37145U
ELECTRONIC TAX ADMINISTRATION	e-services Procedures for Electronic Products and Services Support (EPSS)	3.42.8	09-2014	32530B
ELECTRONIC TAX ADMINISTRATION	Filing Information Returns Electronically (FIRE)	3.42.9*	11-2013	50233D
ELECTRONIC TAX ADMINISTRATION	IRS e-file for Business Tax Returns	3.42.4*	09-2014	30620M
ELECTRONIC TAX ADMINISTRATION	IRS e-file for Individual Income Tax Returns	3.42.5*	08-2014	28779U
ELECTRONIC TAX ADMINISTRATION	Preparer e-file Hardship Waiver Request	3.42.20	09-2014	60081H
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	09-2014	36867F
Embedded Quality Administrative Guidelines	COLLECTION QUALITY MEASUREMENT	5.13.1	07-2011	35467R
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	06-2014	36831D
Employee Plan Excise Tax Return	RETURNS AND DOCUMENTS ANALYSIS	3.11.22*	11-2013	33510T
Employee Plan Excise Tax Returns	ERROR RESOLUTION	3.12.22*	12-2013	33673D
Employee Plan Returns	ISRP SYSTEM	3.24.22*	12-2013	34378N
Employee Plans	TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.1.1	09-2014	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	08-2014	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	09-2014	36112P
Employee Plans Compliance Unit (EPCU)	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.22	07-2014	61728V
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	09-2014	36161K
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Employee Plans Determination Letter Program	7.11.1	09-2014	36161K
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	EP Case Assignment Guide	7.11.2	03-2014	35903C
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	EP Determinations Closing Agreement Program	7.11.8	03-2014	56036Q
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	EP Examination and Fraud Referral Procedures	7.11.10	03-2014	66157Q
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	IRS Section 401(a) Pre-Approved Plans Program	7.11.4	07-2013	55915M
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Mandatory and TEQMS Case Reviews	7.11.9	06-2014	57223Z
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Multiemployer Plans	7.11.6	09-2014	57220S
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Multiple Employer Plans	7.11.7	07-2013	57221D
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Preparing Technical Advice Requests	7.11.12	03-2014	64076C

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Proper Use of Determination Letter Caveats	7.11.5	09-2014	57219R
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Proposed Adverse Cases	7.11.11	03-2014	62968R
EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	Tax Exempt Quality Measurement System (TEQMS)	7.11.3	08-2014	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	07-2014	33838Y
EMPLOYEE PLANS EXAMINATION OF RETURNS	Discrepancy Adjustments	4.71.4	06-2014	35909Q
EMPLOYEE PLANS EXAMINATION OF RETURNS	Employee Plans Compliance Unit (EPCU)	4.71.22	07-2014	61728V
EMPLOYEE PLANS EXAMINATION OF RETURNS	Employee Plans Large Case Examination Support Procedures	4.71.20	07-2014	58195C
EMPLOYEE PLANS EXAMINATION OF RETURNS	Employee Plans Penalties	4.71.18	07-2014	57901S
EMPLOYEE PLANS EXAMINATION OF RETURNS	Employee Plans Referrals	4.71.6	07-2014	37345W
EMPLOYEE PLANS EXAMINATION OF RETURNS	Employee Plans Team Audit (EPTA) Program	4.71.16	07-2014	55224Q
EMPLOYEE PLANS EXAMINATION OF RETURNS	EP Claims	4.71.8	07-2014	33833V
EMPLOYEE PLANS EXAMINATION OF RETURNS	EP Exam Fraud Procedures	4.71.25	03-2014	65117W
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	07-2014	35242U
EMPLOYEE PLANS EXAMINATION OF RETURNS	Fast Track Settlement Procedures	4.71.19	07-2014	57902D
EMPLOYEE PLANS EXAMINATION OF RETURNS	Form 5330 Examinations	4.71.5	03-2014	35239X
EMPLOYEE PLANS EXAMINATION OF RETURNS	Form 990-T Processing	4.71.10	04-2014	33837N
EMPLOYEE PLANS EXAMINATION OF RETURNS	Non-Return Unit Examinations	4.71.17	07-2014	57900H
EMPLOYEE PLANS EXAMINATION OF RETURNS	Office/Correspondence Examination Program (OCEP)	4.71.11	07-2014	35915U
EMPLOYEE PLANS EXAMINATION OF RETURNS	Overview of Form 5500 Examination Procedures	4.71.1	03-2014	35855D
EMPLOYEE PLANS EXAMINATION OF RETURNS	Overview of IDRS	4.71.2	06-2014	33831Z
EMPLOYEE PLANS EXAMINATION OF RETURNS	Statute Control Procedures	4.71.9	07-2014	33834G
EMPLOYEE PLANS EXAMINATION OF RETURNS	Survey Returns	4.71.7	07-2014	33832K

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
EMPLOYEE PLANS EXAMINATION OF RETURNS	Technical Assistance and Technical Advice Requests	4.71.13	05-2014	33840K
EMPLOYEE PLANS EXAMINATION OF RETURNS	Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements	4.71.3	05-2014	36272S
EMPLOYEE PLANS EXAMINATION OF RETURNS	Whistle Blower Claims	4.71.24	03-2014	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	07-2014	58195C
Employee Plans Penalties	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.18	07-2014	57901S
Employee Plans Referrals	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.6	07-2014	37345W
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Accessing Tax Exempt Determination System (TEDS)	7.15.2	04-2014	54998D
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Business Rules	7.15.3	03-2014	55000E
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Case Identification and Status Codes	7.15.5	08-2014	55039N
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Electronic Case Processing	7.15.7	09-2014	55041Z
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Introduction	7.15.1	03-2014	54997S
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Navigating the Tax Exempt Determination System (TEDS)	7.15.6	09-2014	55002A
EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES	Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4	03-2014	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	07-2014	55224Q
Employee Plans Technical Advice Procedures	TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.1.5	09-2014	32589C
Employee Plans Technical Case Processing Procedures	TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.1.6	09-2014	62625X
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	09-2014	35953I
EMPLOYEE PLANS TECHNICAL GUIDELINES	Examination Guidelines for IRC 415(c)	4.72.7	09-2014	35956P

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	Prohibited Transactions	4.72.11	09-2014	35960X
EMPLOYEE PLANS TECHNICAL GUIDELINES	Qualified Joint & Survivor Annuity Requirements	4.72.9	04-2006	35958L
EMPLOYEE PLANS TECHNICAL GUIDELINES	Section 415(b)	4.72.6	09-2014	35955E
EMPLOYEE PLANS TECHNICAL GUIDELINES	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	4.72.17	03-2014	32409H
EMPLOYEE PLANS TECHNICAL GUIDELINES	Single-Sum Distributions	4.72.10	09-2014	35959W
EMPLOYEE PLANS TECHNICAL GUIDELINES	Top-Heavy Plans	4.72.5	04-2014	35954T
EMPLOYEE PLANS TECHNICAL GUIDELINES	Valuation of Assets	4.72.8	07-2014	35957A
EMPLOYEE PROTECTION	"Caution Upon Contact" Taxpayer	25.4.2	08-2014	36337M
EMPLOYEE PROTECTION	Potentially Dangerous Taxpayer	25.4.1	08-2014	32998R
Employee Stock Ownership Plans (ESOPs)	EMPLOYEE PLANS TECHNICAL GUIDELINES	4.72.4	09-2014	35953I
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*	09-2014	36842K
Employment in the Excepted Service	EXCEPTED SERVICE	6.213.1	11-2009	53379G
EMPLOYMENT TAX	Classification Settlement Program (CSP)	4.23.6	04-2014	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	12-2013	35228Q
EMPLOYMENT TAX	Employment Tax Case Assignment and Grading Criteria	4.23.19	03-2014	66111S
EMPLOYMENT TAX	Employment Tax Examination Objectives	4.23.2	06-2013	35222C
EMPLOYMENT TAX	Employment Tax on Tip Income	4.23.7	01-2014	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	03-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	12-2013	35225J
EMPLOYMENT TAX	Workpapers - Employment Tax Examinations	4.23.4	09-2014	35224Y
Employment Tax Case Assignment and Grading Criteria	EMPLOYMENT TAX	4.23.19	03-2014	66111S
Employment Tax Examination Objectives	EMPLOYMENT TAX	4.23.2	06-2013	35222C
Employment Tax on Tip Income	EMPLOYMENT TAX	4.23.7	01-2014	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	03-2014	35234U
Employment Tax Returns	ERROR RESOLUTION	3.12.13*	11-2013	33645L
Employment Tax Returns	ISRP SYSTEM	3.24.13	11-2013	34343W
Employment Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.13*	11-2013	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
Enforcement Action	LIABILITY COLLECTION	5.19.4*	09-2014	36863N
Enforcement of Summons	SUMMONS	25.5.10	01-2012	27539Y
ENGINEERING	Design Coordination	2.120.4	10-2014	61941Q
ENGINEERING	Engineering Policy	2.120.1	09-2014	59976N
ENGINEERING	Performance Engineering	2.120.5	09-2014	65262A
ENGINEERING	Product Integration	2.120.3	07-2014	59978J
ENGINEERING	Technical Solution Process Description and Procedure	2.120.2	05-2014	59977Y
Engineering Policy	ENGINEERING	2.120.1	09-2014	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	12-2013	32002E
Enterprise Computing Center Data Controls	ACCOUNTING AND DATA CONTROL	3.17.221	12-2013	33919S

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Enterprise Demand Forecast	CAPACITY MANAGEMENT	2.144.5	09-2014	64078Y
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)	ELC Guidance	2.16.1	05-2014	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 ATAT Committee Operating Procedures	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.35	01-2007	49383A
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	09-2014	33221X
EO Pre-Examination Guidelines and Procedures	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.10*	08-2014	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*	07-2014	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	03-2014	35903C

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
EP Claims	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.8	07-2014	33833V
EP Determinations Closing Agreement Program	EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11.8	03-2014	56036Q
EP Exam Fraud Procedures	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.25	03-2014	65117W
EP Examination and Fraud Referral Procedures	EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11.10	03-2014	66157Q
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	07-2014	35242U
EPMF Account Numbers	CAMPUS DOCUMENT SERVICES	3.13.36	06-2014	33775A
EPMF Document Processing Form 5500-EZ	RETURNS AND DOCUMENTS ANALYSIS	3.11.27*	12-2013	52570D
EPMF Return Processing Form 5500-EZ	ISRP SYSTEM	3.24.27*	12-2013	52572Z
EPMF Return Transaction File On-Line (ERTV) Research	IDRS TERMINAL RESPONSES	2.3.65	01-2014	53389C
EPMF Unpostables	ERROR RESOLUTION	3.12.166	06-2014	33744B
EPSS Help Desk Support	ELECTRONIC TAX ADMINISTRATION	3.42.7	09-2014	37145U
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*	09-2014	36819V
ERROR RESOLUTION	Applications for Extension of Time to File Tax Returns	3.12.212*	11-2013	33751Q
ERROR RESOLUTION	BMF General Instructions	3.12.38*	11-2013	32384X
ERROR RESOLUTION	BMF/CAWR/PMF Unpostable Resolution	3.12.279*	11-2013	31656Y
ERROR RESOLUTION	Corporate Income Tax Returns	3.12.16*	11-2013	33660A
ERROR RESOLUTION	Corporation Income Tax Returns	3.12.251*	10-2014	33761M
ERROR RESOLUTION	Credit and Account Transfers	3.12.21	11-2013	33670W
ERROR RESOLUTION	Employee Plan Excise Tax Returns	3.12.22*	12-2013	33673D
ERROR RESOLUTION	Employment Tax Returns	3.12.13*	11-2013	33645L
ERROR RESOLUTION	EPMF Unpostables	3.12.166	06-2014	33744B
ERROR RESOLUTION	Error Resolution Instructions for Form 1120-S	3.12.217*	11-2013	33753M
ERROR RESOLUTION	Error Resolution System for Excise Tax Returns	3.12.220*	10-2014	33756T
ERROR RESOLUTION	Estate and Gift Tax Returns	3.12.263*	10-2014	33741U
ERROR RESOLUTION	Estate Tax Returns - Paper Correction Processing	3.12.106*	11-2013	33740J
ERROR RESOLUTION	Excise Tax Returns	3.12.23*	10-2014	33675Z
ERROR RESOLUTION	Exempt Organization Returns	3.12.12*	12-2013	33640I
ERROR RESOLUTION	Exempt Organization Unpostable Resolution	3.12.278*	12-2013	33770X
ERROR RESOLUTION	Form 1066, U.S. REMIC Income Tax Return	3.12.213*	11-2013	33752B
ERROR RESOLUTION	General Unpostables	3.12.32*	11-2013	33695R
ERROR RESOLUTION	IMF General Instructions	3.12.37*	11-2013	33710V

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
ERROR RESOLUTION	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14*	10-2014	33650E
ERROR RESOLUTION	Individual Income Tax Returns	3.12.3*	11-2013	33590N
ERROR RESOLUTION	Individual Master File (IMF) Unpostable Resolution	3.12.179*	12-2013	33742F
ERROR RESOLUTION	Information Returns Processing	3.12.8	11-2013	33620Q
ERROR RESOLUTION	Processing Form 8752	3.12.249*	11-2013	33755I
ERROR RESOLUTION	Return of Partnership Income	3.12.15*	11-2013	33655H
ERROR RESOLUTION	Revenue Receipts	3.12.10*	11-2013	33630M
ERROR RESOLUTION	Tax Exempt Bond Error Resolution Procedures	3.12.26*	11-2013	57692Q
ERROR RESOLUTION	Unemployment Tax Returns	3.12.154*	11-2013	33743Q
Error Resolution Instructions for Form 1120-S	ERROR RESOLUTION	3.12.217*	11-2013	33753M
Error Resolution System for Excise Tax Returns	ERROR RESOLUTION	3.12.220*	10-2014	33756T
e-services Procedures for Electronic Products and Services Support (EPSS)	ELECTRONIC TAX ADMINISTRATION	3.42.8	09-2014	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	Appeals, Mediation, and Settlement Procedures	4.25.13	01-2014	58886Y
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	01-2014	58883R
ESTATE AND GIFT TAX	Delinquent Returns and SFR Procedures	4.25.8*	01-2014	58881V
ESTATE AND GIFT TAX	Estate and Gift Tax Examinations	4.25.1	01-2014	35011T
ESTATE AND GIFT TAX	Estate and Gift Tax Penalty and Fraud Procedures	4.25.7	01-2014	58880K
ESTATE AND GIFT TAX	Estate and Gift Tax -Special Examination Procedures	4.25.11	01-2014	58884C
ESTATE AND GIFT TAX	International Estate and Gift Tax Examinations	4.25.4	01-2014	58877N
ESTATE AND GIFT TAX	Miscellaneous Procedures	4.25.14*	01-2014	58887J
ESTATE AND GIFT TAX	Planning, Classification, and Selection	4.25.3	01-2014	58876C
ESTATE AND GIFT TAX	Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	01-2014	58879J
ESTATE AND GIFT TAX	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.9*	01-2014	58882G
ESTATE AND GIFT TAX	Technical Guidelines for Estate and Gift Tax Issues	4.25.5	01-2014	58878Y
ESTATE AND GIFT TAX	Valuation Assistance	4.25.12	01-2014	58885N
Estate and Gift Tax Examinations	ESTATE AND GIFT TAX	4.25.1	01-2014	35011T
Estate and Gift Tax Penalty and Fraud Procedures	ESTATE AND GIFT TAX	4.25.7	01-2014	58880K
Estate and Gift Tax Returns	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.5*	09-2014	36845R
Estate and Gift Tax Returns	ERROR RESOLUTION	3.12.263*	10-2014	33741U
Estate and Gift Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.106*	11-2013	33575Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Estate and Gift Tax -Special Examination Procedures	ESTATE AND GIFT TAX	4.25.11	01-2014	58884C
Estate Tax Liens	DECEDENT ESTATES AND ESTATE TAX	5.5.8	06-2010	35488U
Estate Tax Returns	ISRP SYSTEM	3.24.106	11-2013	34442M
Estate Tax Returns - Paper Correction Processing	ERROR RESOLUTION	3.12.106*	11-2013	33740J
Estimated Tax Penalties	PENALTY HANDBOOK	20.1.3*	12-2013	33071B
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	11-2013	50804G
Evidence Seizures	ASSET SEIZURE AND FORFEITURE	9.7.12	04-2013	36439J
Ex Parte Communication Procedures	GENERAL EXAMINING PROCEDURES	4.2.7	10-2013	25690M
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	12-2013	48148H
Examination Guidance for Excise Claims for Refund or Abatement	EXCISE TAX	4.24.8	08-2014	28309S
Examination Guidelines for IRC 415(c)	EMPLOYEE PLANS TECHNICAL GUIDELINES	4.72.7	09-2014	35956P
Examination Issues	ACCOUNT RESOLUTION	21.5.10	09-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	09-2014	35205R
EXAMINATION OF RETURNS	Identity Theft Case Processing for Field Examiners	4.10.27	12-2013	54356R
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
EXAMINATION OF RETURNS	Report Generation Software	4.10.15	11-2013	38773C
EXAMINATION OF RETURNS	Report Writing	4.10.8	09-2014	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	Workpaper System and Case File Assembly	4.10.9	08-2014	27644S
Examination Operational Automation Database (EOAD)	EXAMINATION OF RETURNS	4.10.16	01-2013	37578T
Examination Procedures	JEOPARDY/TERMINATION ASSESSMENTS	4.15.2	06-2014	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	12-2013	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)	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	04-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	Outline of System	4.9.1	05-2014	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
Examination Techniques for Form 8300 Industries	BANK SECRECY ACT	4.26.12	06-2006	35437D
Examinations of Organizations Conducting Gaming Activities	EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES	4.76.50	09-2010	35822I
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	02-2014	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	01-2014	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*	12-2013	33917W
Exchange of Information	INTERNATIONAL PROCEDURES	4.60.1	09-2014	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	12-2013	54956X
Excise Fuel Taxes Workload, Policies and Procedures	EXCISE TAX	4.24.4	09-2013	28305A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number		
Excise Operations Support	EXCISE TAX	4.24.18	04-2014	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	08-2014	28309S	
EXCISE TAX	EXCISE TAX	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.24.7	08-2008	28308H	
EXCISE TAX	EXCISE TAX	Excise Fuel Compliance Inspection, Sampling, and Shipping	4.24.15*	06-2013	57469Z	
EXCISE TAX	EXCISE TAX	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16	09-2013	58891R	
EXCISE TAX	EXCISE TAX	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14	12-2013	54956X	
EXCISE TAX	EXCISE TAX	Excise Fuel Taxes Workload, Policies and Procedures	4.24.4	09-2013	28305A	
EXCISE TAX	EXCISE TAX	Excise Operations Support	4.24.18	04-2014	59137G	
EXCISE TAX	EXCISE TAX	Excise Summary Terminal Activity Reporting System (ExSTARS)	4.24.17	09-2013	58892C	
EXCISE TAX	EXCISE TAX	Compliance Examination Procedures	Excise Tax Examination Reports, Case Closing, and Appeals Procedures	4.24.10	10-2011	35213R
EXCISE TAX	EXCISE TAX	Excise Tax Examiner Responsibilities	4.24.6	08-2014	28307W	
EXCISE TAX	EXCISE TAX	Excise Tax Penalty Procedures	4.24.9*	10-2012	28310T	
EXCISE TAX	EXCISE TAX	Form 637 Excise Tax Registrations	4.24.2	08-2012	28303E	
EXCISE TAX	EXCISE TAX	Introduction to Excise Taxes	4.24.1	09-2012	28302T	
EXCISE TAX	EXCISE TAX	Large Business and International (LB&I) Examination Procedures for Excise Employees	4.24.5	10-2012	28306L	
EXCISE TAX	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	10-2013	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	08-2014	28307W		
Excise Tax Penalty Procedures	EXCISE TAX	4.24.9*	10-2012	28310T		
Excise Tax Returns	ERROR RESOLUTION	3.12.23*	10-2014	33675Z		
Excise Tax Returns	ISRP SYSTEM	3.24.23	11-2013	34385C		
Excise Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.23*	11-2013	33515W		
Excise Taxes	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.8*	09-2014	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	12-2013	33760B		
Exempt Organization and Employee Plan Applications for Extension of Time to File	RETURNS AND DOCUMENTS ANALYSIS	3.11.20*	12-2013	54308H		

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Exempt Organization Photocopy Procedures	EXEMPT ORGANIZATIONS RETURNS PROCESSING	3.20.13*	12-2013	38871H
Exempt Organization Returns	ERROR RESOLUTION	3.12.12*	12-2013	33640I
Exempt Organization Returns	ISRP SYSTEM	3.24.12*	11-2013	34337S
Exempt Organization Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.12*	11-2013	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*	12-2013	33770X
Exempt Organizations	DISCLOSURE OF OFFICIAL INFORMATION	11.3.9	06-2012	30432C
Exempt Organizations Administrative Procedures	TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	7.1.2	09-2014	32513Q
Exempt Organizations and Tax Exempt Bonds	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.7*	12-2013	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	12-2013	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	12-2013	27774H
EXEMPT ORGANIZATIONS BUSINESS MASTER FILE	Exempt Organizations/Business Master File and Support Processing	25.7.1	12-2013	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	09-2014	37433F
EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM	Determination Letter Processing of Exempt Organizations	7.20.2*	07-2014	36935W

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	07-2014	49353M
EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM	Exempt Organizations Determination Letter Overview	7.20.1	09-2014	37433F
EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM	Processing Foundation Classification and Miscellaneous Requests	7.20.3	02-2014	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
Exempt Organizations Determination Program Overview	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.1	09-2014	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	09-2014	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	12-2013	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	09-2014	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	05-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	05-2014	35943M
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	09-2014	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 (oQY501(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 oQY 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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	12-2013	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
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	10-2014	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	09-2014	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	Case Review	4.75.18	09-2014	33223T
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Claims, Requests for Abatement and Audit Reconsiderations	4.75.37	08-2014	55996R
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Closing Letters and Reports of Examination	4.75.15	03-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	33221X
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	EO Pre-Examination Guidelines and Procedures	4.75.10*	08-2014	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
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Exempt Organizations Returns Inventory and Classification System	4.75.6	04-2003	33210Q
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Final Case Processing	4.75.20	07-2003	33225P
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Information Items	4.75.5	08-2013	33209P
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Issue Development	4.75.13	07-2014	33216E
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Office/Correspondence Examination Program (OCEP)	4.75.27	06-2010	33236W
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	On Site Examination Guidelines	4.75.11	08-2010	33213X
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Organizations Covered by a Group Ruling	4.75.24	02-2013	27552R
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Planning, Classifying, and Selecting Returns and Processing Claims	4.75.4	07-2012	33208E
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Procedures for Disposition of IRC 501(p) Cases	4.75.34	04-2006	48088Q
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Procedures for Processing Technical Advice Cases	4.75.36	06-2010	54705E
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Required Filing Checks	4.75.12*	07-2010	33215T
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Returns and Reports Filed by Exempt Organizations	4.75.30	06-2010	36082M
EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	Tax Exempt Quality Measurement System (TEQMS)	4.75.26	09-2014	33233P
Exempt Organizations Examinations Closing Agreements	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.25	02-2013	33232E
Exempt Organizations Extracts and On-line Programs	EXEMPT ORGANIZATIONS BUSINESS MASTER FILE	25.7.5	12-2013	27774H
Exempt Organizations Management Information System	EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES	7.21.9	01-2003	27622E
Exempt Organizations Returns Inventory and Classification System	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.6	04-2003	33210Q
EXEMPT ORGANIZATIONS RETURNS PROCESSING	Exempt Organization Photocopy Procedures	3.20.13*	12-2013	38871H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
EXEMPT ORGANIZATIONS RETURNS PROCESSING	Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing	3.20.12*	12-2013	33965G
EXEMPT ORGANIZATIONS TAX MANUAL	Acquisition Indebtedness	7.27.10	06-2001	36091X
EXEMPT ORGANIZATIONS TAX MANUAL	Application of Taxes and Denial of Exemption to Certain Foreign Organizations	7.27.27	11-2013	35949A
EXEMPT ORGANIZATIONS TAX MANUAL	Computation of Unrelated Business Tax Income	7.27.6	05-2002	36077T
EXEMPT ORGANIZATIONS TAX MANUAL	Computation of Unrelated Business Taxable Income for Social Clubs	7.27.7	08-2001	35986D
EXEMPT ORGANIZATIONS TAX MANUAL	Debt-Financed Property	7.27.9	06-2001	36090M
EXEMPT ORGANIZATIONS TAX MANUAL	Disqualified Persons as Defined in IRC 4946	7.27.20	08-2001	35935M
EXEMPT ORGANIZATIONS TAX MANUAL	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures	7.27.12	05-2003	33267V
EXEMPT ORGANIZATIONS TAX MANUAL	Political Organizations	7.27.11	06-2001	36080Q
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	11-2013	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	12-2013	27768D
Exemptions from US Withholding (Form 8233)	INTERNATIONAL	21.8.6	09-2014	49818K
Exhibits	AUDIT RECONSIDERATION	4.13.7	12-2009	31055H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
Failure to Deposit Penalty	PENALTY HANDBOOK	20.1.4*	01-2012	36750J
Failure to File	FRAUD HANDBOOK	25.1.7	08-2014	27687J
Failure to File/Failure to Pay Penalties	PENALTY HANDBOOK	20.1.2*	07-2013	33068E
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM	8.26.7	03-2014	51838W
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
Fast Track Settlement Procedures	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.19	07-2014	57902D
FCP (FUTA Case Processing) Technical System Procedures	LIABILITY DETERMINATION	4.19.9	12-2013	50704F
Federal Agency Delinquency (FAD)	LIABILITY COLLECTION	5.19.15	01-2014	50362H
Federal Contractors	TRUST FUND COMPLIANCE	5.7.9	06-2014	47908V
Federal Employee/ Retiree Delinquency Initiative (FERDI)	LIABILITY COLLECTION	5.19.18*	07-2013	51815X
FEDERAL TAX LIENS	Appeal Processes Involving Liens	5.12.6	10-2013	36255H
FEDERAL TAX LIENS	Judicial/Nonjudicial Foreclosures	5.12.4	06-2010	35753G
Federal Tax Liens	LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS	5.17.2	12-2013	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 Release and Related Topics	5.12.3*	10-2013	35752V
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 Preparation and Filing	5.12.7	10-2013	58946P
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	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	04-2014	38104J
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Case Closing and Special Handling Procedures	4.90.12	10-2014	33044U
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Case Selection Procedures	4.90.5	11-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Customer Assistance	4.90.2	06-2014	33028U
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Examination Quality Measurement Standards	4.90.8	12-2013	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	06-2014	36147G
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	FSLG Mission and Policy	4.90.1	06-2014	33026Y
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Penalties	4.90.4	12-2013	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	12-2013	33042Y
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Technical Review	4.90.11	11-2013	33043J
FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	Workpapers and Report Writing	4.90.9	09-2014	33041N
Feeder Organizations	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.25	06-2001	35946T
Fees	DISCLOSURE OF OFFICIAL INFORMATION	11.3.5	12-2007	30427J
Fees and Costs for Summoned Witnesses	SUMMONS	25.5.9	08-2010	27538N
Fiduciary Income Tax Returns	ISRP SYSTEM	3.24.14	10-2013	34347O
Field Assistance	TAXPAYER CONTACTS	21.3.4*	09-2014	36814S
Field Assistance Guide for Managers	RESOURCE GUIDE FOR MANAGERS	1.4.11*	12-2013	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*	08-2014	27992F
FIELD COLLECTING PROCEDURES	Collecting From Limited Liability Companies	5.1.21	09-2009	50718T
FIELD COLLECTING PROCEDURES	Collection Appeal Rights	5.1.9	06-2014	35409L
FIELD COLLECTING PROCEDURES	Collection Inventory	5.1.20*	06-2010	50396N
FIELD COLLECTING PROCEDURES	Collection Statute Expiration	5.1.19	11-2013	37576X
FIELD COLLECTING PROCEDURES	Courtesy Investigations	5.1.8*	08-2013	27789G
FIELD COLLECTING PROCEDURES	Delinquent Return Investigations	5.1.11*	08-2014	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, Military Personnel and Department of Defense Employees	5.1.7	08-2014	27788V
FIELD COLLECTING PROCEDURES	Identify Theft for Collection Employees	5.1.28*	05-2014	61662Q
FIELD COLLECTING PROCEDURES	Jeopardy, Termination, Quick and Prompt Assessments	5.1.4	07-2014	27786Z
FIELD COLLECTING PROCEDURES	Locating Taxpayers and their Assets	5.1.18*	08-2013	27558F
FIELD COLLECTING PROCEDURES	Miscellaneous Collection Procedures	5.1.1	05-2014	27899D
FIELD COLLECTING PROCEDURES	Remittances, Form 809 and Designated Payments	5.1.2*	09-2014	27784D

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	10-2013	27790H
FIELD COLLECTING PROCEDURES	Taxpayer Representation	5.1.23	10-2012	52165G
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	10-2013	31451T
Files Management and Services	ACCOUNTS SERVICES	3.5.61	11-2013	33260W
Filing & Payment Compliance Managers Handbook	RESOURCE GUIDE FOR MANAGERS	1.4.20	03-2014	35795M
Filing Status and Exemption Adjustments	INDIVIDUAL TAX RETURNS	21.6.1*	09-2014	36832O
Filing Information Returns Electronically (FIRE)	ELECTRONIC TAX ADMINISTRATION	3.42.9*	11-2013	50233D
Final Case Processing	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.20	07-2003	33225P
Final Partnership Administrative Adjustment	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.12	10-2013	52413H
Financial Accounting- Managerial Cost Accounting	ADMINISTRATIVE ACCOUNTING	1.35.16	09-2014	62653P
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	01-2014	36459B
FISCAL AND PERSONNEL MATTERS	Personnel Matters	9.11.4	11-2012	36460C
Fiscal Year Required Payments/Form 8752	ISRP SYSTEM	3.24.249	10-2014	34471P
Forecasting Requirements	DISTRIBUTION	1.18.2	07-2014	38314H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Foreign Account Tax Compliance Act (FATCA) Registration	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.112	11-2013	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*	10-2014	39747Q
Foreign Investment in Real Property Tax Act (FIRPTA)	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.261*	11-2013	39746F
Foreign Partnership Withholding	INTERNATIONAL ERROR RESOLUTION	3.22.15*	11-2013	37643D
Foreign Partnership Withholding	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.15*	11-2013	37648G
Foreign Tax Credit	INTERNATIONAL PROGRAM AUDIT GUIDELINES	4.61.10	05-2006	27737E
Foreign Trust System	INTERNATIONAL ERROR RESOLUTION	3.22.19*	11-2013	34033X
Foreign Trust System	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.19*	11-2013	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*	11-2013	33587Q
Form 1066, U.S. REMIC Income Tax Return	ERROR RESOLUTION	3.12.213*	11-2013	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*	11-2013	51221V
Form 5330 Examinations	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.5	03-2014	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	11-2013	39954H
Form 990-T Processing	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.10	04-2014	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	11-2013	48185K
Forms and Information Requests	TAXPAYER CONTACTS	21.3.6	09-2014	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	06-2014	27684C
FRAUD HANDBOOK	Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12	12-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
FRAUD HANDBOOK	Criminal Referrals	25.1.3*	05-2014	27683R
FRAUD HANDBOOK	Failure to File	25.1.7	08-2014	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	01-2014	27681V
FRAUD HANDBOOK	Recognizing and Developing Fraud	25.1.2	04-2014	27682G
FRAUD HANDBOOK	Tax Exempt and Government Entities (TEGE)	25.1.9*	09-2014	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	08-2014	57392N
Freedom of Information Reading Room Operations	DISCLOSURE OF OFFICIAL INFORMATION	11.3.7	08-2008	30429F
Freeze Codes	ACCOUNT RESOLUTION	21.5.6*	09-2014	36826K
Frivolous Return Program	EXAMINATION OF RETURNS	4.10.12*	09-2014	35205R
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	06-2014	36147G
FSLG Mission and Policy	FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90.1	06-2014	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	01-2014	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	12-2013	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
Gainshairng Travel Savings Program	SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES	1.32.14	08-2014	55731K
GENERAL	Business Results Measures for Submission Processing Functions	3.0.275	09-2014	32289Z
GENERAL	Lockbox Processing Procedures	3.0.230	11-2013	33181Y
GENERAL	Losses and Shortages	3.0.167*	09-2014	33178B
GENERAL	Schedule K-1 Processing	3.0.101*	11-2013	33347E
GENERAL	Systems Accountability Review	3.0.257	10-2010	33173Y
General Adjustments	ACCOUNT RESOLUTION	21.5.1*	09-2014	36821H
General and Legal Authorizations	INTEREST	20.2.1*	10-2011	32961E
General Case Development and Resolution	LIABILITY DETERMINATION	4.19.13*	12-2013	48151E
GENERAL CASE PROCESSING	CASE PROCESSING	5.4.10	12-2013	49238W
General Claims Procedures	ACCOUNT RESOLUTION	21.5.3*	09-2014	36823D

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
General Closing Procedures	APPEALS CASE PROCESSING MANUAL	8.20.7	10-2014	36045J
General Collectibility Procedures	EXAMINATION COLLECTIBILITY	4.20.1	02-2013	29628M
General Examination Information	GENERAL EXAMINING PROCEDURES	4.2.1	04-2014	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	Ex Parte Communication Procedures	4.2.7	10-2013	25690M
GENERAL EXAMINING PROCEDURES	Examination of Employee Returns	4.2.6	03-2013	34448A
GENERAL EXAMINING PROCEDURES	General Examination Information	4.2.1	04-2014	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 Instructions	BLOCK OUT OF BALANCE RESOLUTION	3.40.37	11-2013	34905O
General Instructions	ISRP SYSTEM	3.24.37	11-2013	34412Y
General Instructions for Processing via SCRIPS	OCR SCANNING OPERATIONS	3.41.274	10-2014	34916V
General Math Error Procedures	ACCOUNT RESOLUTION	21.5.4*	09-2014	36824O
General Procedures / Employees with Taxpayer Contact	RELIEF FROM JOINT AND SEVERAL LIABILITY	25.15.2	07-2014	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	02-2014	31908R
General Statute Responsibility	APPEALS STATUTE RESPONSIBILITY	8.21.1	10-2013	39926P
General TAMIS Information	TAS TAMIS GUIDE	13.4.1	03-2009	32655X
General Unpostables	ERROR RESOLUTION	3.12.32*	11-2013	33695R
Gift Tax Returns	ISRP SYSTEM	3.24.143	11-2013	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, Military Personnel and Department of Defense Employees	FIELD COLLECTING PROCEDURES	5.1.7	08-2014	27788V
Governmental Liaison 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	06-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Guidance for Taxpayer Advocate Service (TAS)	MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM	1.5.8	10-2002	30338P
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*	09-2014	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
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 and Processing of Frivolous Documents	ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	5.20.10	05-2014	51672Q
Identification Cards	PHYSICAL SECURITY PROGRAM	10.2.5	09-2014	51716H
Identification of Joint Committee Cases	JOINT COMMITTEE PROCEDURES	4.36.2	05-2010	32891R
Identify Theft for Collection Employees	FIELD COLLECTING PROCEDURES	5.1.28*	05-2014	61662Q
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*	01-2014	49878M
Identity Theft Case Processing for Field Examiners	EXAMINATION OF RETURNS	4.10.27	12-2013	54356R
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*	11-2013	60510D
IDRS Correspondence	IDRS CORRESPONDENCE SYSTEM	2.11.1	04-2013	28244Y
IDRS CORRESPONDENCE SYSTEM	IDRS Correspondence	2.11.1	04-2013	28244Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
IDRS TERMINAL INPUT	Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	12-2011	28218C
IDRS TERMINAL INPUT	Command Code ASIGN	2.4.50	12-2013	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	06-2014	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 IDTX8	2.4.61	06-2014	64077N
IDRS TERMINAL INPUT	Command Code ISTSR	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 RAPID	2.4.60	11-2013	62856Y
IDRS TERMINAL INPUT	Command Code STAUP, STATI, STATB	2.4.28*	12-2013	28219N
IDRS TERMINAL INPUT	Command Code STN90	2.4.35	01-2010	28227N
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	06-2014	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	11-2013	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	12-2013	28198V
IDRS TERMINAL INPUT	Command Codes EOREQ and EOCHG	2.4.10	12-2013	28199G

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
IDRS TERMINAL INPUT	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing	2.4.15	06-2014	28205Z
IDRS TERMINAL INPUT	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	11-2013	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*	02-2014	28222K
IDRS TERMINAL INPUT	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	12-2013	28196Z
IDRS TERMINAL INPUT	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	12-2013	28194D
IDRS TERMINAL INPUT	Command Codes QRADD, QRADDQ, 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	12-2013	28206K
IDRS TERMINAL INPUT	Command Codes REQ77, FRM77 and FRM7A	2.4.19	12-2013	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*	06-2014	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	11-2013	28236Y
IDRS TERMINAL INPUT	IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input	2.4.2*	05-2014	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*	05-2014	28190L
IDRS TERMINAL RESPONSES	Comman Code ACTON	2.3.12	12-2013	28125Q
IDRS TERMINAL RESPONSES	Command Code ATINQ	2.3.71	12-2013	28183W
IDRS TERMINAL RESPONSES	Command Code BRTVU	2.3.57	12-2011	58088M
IDRS TERMINAL RESPONSES	Command Code CDPWEB (CDPTA, CDPTE)	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	11-2013	28186D
IDRS TERMINAL RESPONSES	Command Code DFAST	2.3.85*	06-2013	61664M
IDRS TERMINAL RESPONSES	Command Code DUPOL	2.3.68	11-2013	28112N

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	12-2013	28161I
IDRS TERMINAL RESPONSES	Command Code EMFOL	2.3.64	12-2013	28177S
IDRS TERMINAL RESPONSES	Command Code ENMOD	2.3.15*	12-2013	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	12-2013	28163E
IDRS TERMINAL RESPONSES	Command Code IRPTR	2.3.35*	11-2013	28102R
IDRS TERMINAL RESPONSES	Command Code ISTSD	2.3.76	01-2010	32675P
IDRS TERMINAL RESPONSES	Command Code ISTSE	2.3.77	11-2013	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*	12-2013	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	08-2014	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
IDRS TERMINAL RESPONSES	Command Code TXCMP	2.3.38	12-2013	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*	12-2013	28171E
IDRS TERMINAL RESPONSES	Command Codes CFINK and RPINK for CAF Inquiry	2.3.31	12-2013	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	12-2013	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*	12-2013	28159W
IDRS TERMINAL RESPONSES	Command Codes INTST, ICOMP, and COMPA	2.3.29	11-2013	28142B

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	06-2014	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	06-2014	28175W
IDRS TERMINAL RESPONSES	Command Codes RTVUE, RTFTP	2.3.52	06-2014	57904Z
IDRS TERMINAL RESPONSES	Command Codes TRDBV, TRERS, TRPRT and R8453	2.3.73	12-2013	28185S
IDRS TERMINAL RESPONSES	Command Codes TXMOD and SUMRY	2.3.11*	12-2013	28124F
IDRS TERMINAL RESPONSES	EPMF Return Transaction File On-Line (ERTV) Research	2.3.65	01-2014	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*	05-2014	28122J
IDRS TERMINAL RESPONSES	Standard Validity Criteria	2.3.8*	06-2014	28121Y
IDRS Transcripts and Automated Systems	APPEALS CASE PROCESSING MANUAL	8.20.2	09-2014	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*	12-2013	33965G
IMF Automated Underreporter (AUR) Control	LIABILITY DETERMINATION	4.19.2*	08-2014	36856Y
IMF Automated Underreporter (AUR) Technical System Procedures	LIABILITY DETERMINATION	4.19.7*	09-2014	36334F
IMF Automated Underreporter Program	LIABILITY DETERMINATION	4.19.3*	09-2014	36857J
IMF Entity Control Unpostables	CAMPUS DOCUMENT SERVICES	3.13.122*	10-2013	31657J
IMF General Instructions	ERROR RESOLUTION	3.12.37*	11-2013	33710V
IMF International Adjustments	INTERNATIONAL	21.8.1*	09-2014	49813H
IMF Notice Review	NOTICE REVIEW	3.14.1*	11-2013	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*	10-2014	33650E
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	RETURNS AND DOCUMENTS ANALYSIS	3.11.14*	11-2013	33490M
Income Taxes/Information Returns	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.4*	09-2014	36844G
Incoming and Outgoing Correspondence/Letters	TAXPAYER CONTACTS	21.3.3	09-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	11-2013	33590N
Individual Income Tax Returns	INTERNATIONAL ERROR RESOLUTION	3.22.3*	10-2014	34030Q
Individual Income Tax Returns	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.3*	10-2014	34010Y
Individual Income Tax Returns	ISRP SYSTEM	3.24.3*	10-2014	34298E
Individual Income Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.3*	11-2013	33440G
Individual Income Tax Returns	SPECIAL PROCESSING PROCEDURES	3.28.3	11-2013	34521K
Individual Master File (IMF) Account Numbers	CAMPUS DOCUMENT SERVICES	3.13.5	11-2013	33759A
Individual Master File (IMF) Unpostable Resolution	ERROR RESOLUTION	3.12.179*	12-2013	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	09-2014	36836G
Individual Review	WORK PLANNING AND CONTROL	3.30.28	03-2007	34740T
INDIVIDUAL TAX RETURNS	Adjusting Individual Tax Accounts	21.6.7*	09-2014	36838C
INDIVIDUAL TAX RETURNS	Adjusting TIN-Related Problems	21.6.2*	09-2014	36833Z
INDIVIDUAL TAX RETURNS	Credits	21.6.3*	09-2014	36834K
INDIVIDUAL TAX RETURNS	Filing Status and Exemption Adjustments	21.6.1*	09-2014	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	09-2014	36836G
INDIVIDUAL TAX RETURNS	Specific Claims and Other Issues	21.6.6*	09-2014	36837R
INDIVIDUAL TAX RETURNS	Split Spousal Assessments (MFT 31)	21.6.8	09-2014	36839N
INDIVIDUAL TAX RETURNS	Tax Computation/Tax Period Changes	21.6.4*	09-2014	36835V
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	11-2013	33465B
Information Returns Processing	BLOCK OUT OF BALANCE RESOLUTION	3.40.8	11-2013	34899V
Information Returns Processing	CAMPUS MAIL AND WORK CONTROL	3.10.8	11-2013	33395O
Information Returns Processing	ERROR RESOLUTION	3.12.8	11-2013	33620Q
Information Returns Processing	ISRP SYSTEM	3.24.8	11-2013	34323E
Information Returns Processing on SCRIPS	OCR SCANNING OPERATIONS	3.41.269	11-2013	34927C
Information Returns Reporting Procedures	TAXPAYER CONTACTS	21.3.11	11-2013	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*	05-2014	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	Integrated Data Retrieval System (IDRS) Security Policy	10.8.34*	04-2014	50208S
INFORMATION TECHNOLOGY (IT) SECURITY	Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	10.8.27	09-2014	50851F
INFORMATION TECHNOLOGY (IT) SECURITY	IT Security Roles and Responsibilities	10.8.2	05-2014	49072Q
INFORMATION TECHNOLOGY (IT) SECURITY	IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60	12-2013	51228U
INFORMATION TECHNOLOGY (IT) SECURITY	Laptop Computer Security Policy	10.8.26	08-2014	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	09-2014	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*	02-2014	51043H
INFORMATION TECHNOLOGY (IT) SECURITY	PKI Security Policy	10.8.52	07-2013	51042W
INFORMATION TECHNOLOGY (IT) SECURITY	Policy and Guidance	10.8.1*	12-2013	49446Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
INFORMATION TECHNOLOGY (IT) SECURITY	Secure Application Development	10.8.6	09-2014	50384V
INFORMATION TECHNOLOGY (IT) SECURITY	Servicewide Security Patch Management	10.8.50	04-2014	49074M
INFORMATION TECHNOLOGY (IT) SECURITY	Unisys Operating Systems Security Standards	10.8.30*	02-2014	50509G
INFORMATION TECHNOLOGY (IT) SECURITY	Virtualization Security Policy	10.8.9*	08-2014	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*	08-2014	50854M
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	5.20.12	04-2013	51674M
Initiating and Working a Case on TAMIS	TAS TAMIS GUIDE	13.4.5	11-2013	35623R
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	07-2014	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
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*	09-2014	28504R
INSTALLMENT AGREEMENTS	Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10	03-2011	33077P

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	09-2014	28331W
INSTALLMENT AGREEMENTS	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	5.14.5*	05-2014	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
Insurance Provider Fee	AFFORDABLE CARE ACT FEES	25.21.2	04-2014	66328P
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 Policy	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.34*	04-2014	50208S
INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES	Integrated Data Retrieval System	2.9.1*	11-2012	28250C
INTEGRATED MANAGEMENT SYSTEM	Measured Employees Performance System (MEPS) for Managers	3.43.405	06-2011	56046M
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	05-2014	59034Y
Integrity & Verification Operation Managers Guide	RESOURCE GUIDE FOR MANAGERS	1.4.10	09-2014	60880E
Integrity and Verification Identity Theft Return Procedures	REFUND TAX COMPLIANCE PROGRAM	25.25.4*	09-2014	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*	05-2014	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 Underpayments	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	04-2014	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 Underpayments	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	05-2014	59034Y
Interim Guidance Process	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.10	04-2014	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 Document (IMD) Program and Responsibilities	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.1	04-2014	29298G
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Accounts Management Tax/Policy/Program Analyst Guide	1.11.7	11-2013	32114X
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Clearing IMDs	1.11.9	04-2014	53704J
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Delegation Orders	1.11.4	04-2014	29543A
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Interim Guidance Process	1.11.10	04-2014	53277J
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Internal Management Document (IMD) Program and Responsibilities	1.11.1	04-2014	29298G
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Internal Revenue Manual (IRM) Process	1.11.2	05-2014	29299R
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Policy Statements	1.11.3	04-2014	29300H
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Publishing Internal Management Documents	1.11.5	04-2014	30626A
INTERNAL MANAGEMENT DOCUMENTS SYSTEM	Servicewide Electronic Research Program (SERP)	1.11.8	12-2013	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	04-2014	35817P
Internal Reports	APPEALS REPORTS AND PROJECTS	8.10.1	10-2013	36055F
Internal Revenue Manual (IRM) Process	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.2	05-2014	29299R
Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.27	09-2014	50851F

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	09-2014	49814S
INTERNATIONAL	Exemptions from US Withholding (Form 8233)	21.8.6	09-2014	49818K
INTERNATIONAL	IMF International Adjustments	21.8.1*	09-2014	49813H
INTERNATIONAL	Miscellaneous FIRPTA Related Issues	21.8.5*	09-2014	50502H
INTERNATIONAL	United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4	08-2014	49817Z
INTERNATIONAL AND INSULAR ISSUES	Adjustments on International Cases	5.21.8	01-2014	65390T
INTERNATIONAL AND INSULAR ISSUES	Collection Tools for International Cases	5.21.3	12-2013	20355E
INTERNATIONAL AND INSULAR ISSUES	International Field Calls	5.21.5	11-2013	20357A
INTERNATIONAL AND INSULAR ISSUES	Offshore Information Gathering Techniques	5.21.2	12-2013	20354T
INTERNATIONAL AND INSULAR ISSUES	Overview	5.21.1	10-2013	20268G
INTERNATIONAL AND INSULAR ISSUES	Payments Made in Foreign Currency	5.21.4	11-2013	20356P
INTERNATIONAL AND INSULAR ISSUES	Report of Foreign Bank and Financial Accounts	5.21.6	11-2013	20358L
INTERNATIONAL AND INSULAR ISSUES	Special Cases	5.21.7	01-2014	55072Y
INTERNATIONAL ERROR RESOLUTION	Chapter Three Withholding (CTW) Database	3.22.111*	11-2013	38623V
INTERNATIONAL ERROR RESOLUTION	Chapter Three Withholding (CTW) Returns - Form 1042	3.22.110*	11-2013	34040M
INTERNATIONAL ERROR RESOLUTION	Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261*	10-2014	39747Q
INTERNATIONAL ERROR RESOLUTION	Foreign Partnership Withholding	3.22.15*	11-2013	37643D
INTERNATIONAL ERROR RESOLUTION	Foreign Trust System	3.22.19*	11-2013	34033X
INTERNATIONAL ERROR RESOLUTION	Individual Income Tax Returns	3.22.3*	10-2014	34030Q
International Estate and Gift Tax Examinations	ESTATE AND GIFT TAX	4.25.4	01-2014	58877N
International Examination and Processing Procedures	INTERNATIONAL PROCEDURES	4.60.8	06-2014	35005P
International Examiner's Report	INTERNATIONAL PROCEDURES	4.60.9	06-2014	35006A
International Features	PLANNING AND SPECIAL PROGRAMS	4.1.9	06-2014	27613T
International Field Calls	INTERNATIONAL AND INSULAR ISSUES	5.21.5	11-2013	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	11-2013	34874A
International Notices	INTERNATIONAL TAX RETURNS AND DOCUMENTS	3.38.147*	11-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
INTERNATIONAL PROCEDURES	Exchange of Information	4.60.1	09-2014	35009H
INTERNATIONAL PROCEDURES	Guidelines for Evaluating International Referrals	4.60.7	09-2004	35004E
INTERNATIONAL PROCEDURES	International Examination and Processing Procedures	4.60.8	06-2014	35005P
INTERNATIONAL PROCEDURES	International Examiner's Report	4.60.9	06-2014	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
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*	11-2013	38622K
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Chapter Three Withholding Returns Form 1042	3.21.110*	11-2013	34025X
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Foreign Account Tax Compliance Act (FATCA) Registration	3.21.112	11-2013	60501S
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261*	11-2013	39746F
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Foreign Partnership Withholding	3.21.15*	11-2013	37648G
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Foreign Trust System	3.21.19*	11-2013	34014Q
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Individual Income Tax Returns	3.21.3*	10-2014	34010Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264*	10-2014	54684M
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	3.21.263*	10-2014	47942R
INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	Miscellaneous Tax Returns	3.21.25*	11-2013	34020U
International Seizures and Forfeitures	ASSET SEIZURE AND FORFEITURE	9.7.10	10-2013	37219Z
INTERNATIONAL TAX RETURNS AND DOCUMENTS	International Notices	3.38.147*	11-2013	34880E
International Visitors Program	TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL	4.62.1	03-2014	33000S
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	05-2014	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	03-2014	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	07-2014	30263Z
Introduction	SUMMONS	25.5.1	09-2014	27528R
Introduction and Penalty Relief	PENALTY HANDBOOK	20.1.1*	08-2014	33067T
Introduction to AIMS REALTIME Processing	AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS)	2.8.1*	12-2012	28249B
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	12-2013	27843J
Investigation and Recommendation of TFRP	TRUST FUND COMPLIANCE	5.7.4	08-2013	35498Q
Investigation Initiation	INVESTIGATIVE TECHNIQUES	9.4.1	12-2013	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	07-2014	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	06-2014	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	01-2014	36459B
Investigative Reports	INVESTIGATIVE PROCESS	9.5.8	09-2007	36222M
Investigative Services	INVESTIGATIVE TECHNIQUES	9.4.11	09-2011	36214M
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	12-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	55470G
IRC 4947 Trusts	PRIVATE FOUNDATIONS MANUAL	7.26.15	08-2001	36098W
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	12-2013	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	01-2014	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*	09-2014	30620M
IRS e-file for Individual Income Tax Returns	ELECTRONIC TAX ADMINISTRATION	3.42.5*	08-2014	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*	10-2014	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.263*	10-2014	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	09-2014	37414Y
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	10-2014	34713M
ISRP SYSTEM	Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40	11-2013	52544H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
ISRP SYSTEM	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20	12-2013	54309S
ISRP SYSTEM	Applications for Extension of Time to File Tax Returns	3.24.212	11-2013	34467H
ISRP SYSTEM	Audit Selection System	3.24.176	11-2013	34709E
ISRP SYSTEM	BMF General Instructions	3.24.38	11-2013	39345Q
ISRP SYSTEM	BMF International Miscellaneous Tax Returns	3.24.25	11-2013	34384R
ISRP SYSTEM	BOB Transcription Instructions	3.24.162	11-2013	34677F
ISRP SYSTEM	Campus Performance Evaluation Reporting System	3.24.50	11-2013	34590X
ISRP SYSTEM	Campus Quality Assurance Program	3.24.28	11-2013	34570F
ISRP SYSTEM	Centralized Files and Scheduling	3.24.173	11-2013	34697X
ISRP SYSTEM	Corporation Income Tax Returns	3.24.16	11-2013	34357K
ISRP SYSTEM	Credit and Account Transfers	3.24.21	11-2013	34373K
ISRP SYSTEM	Data Controls	3.24.30	11-2013	34566X
ISRP SYSTEM	Declaration for Electronic Filing	3.24.226	11-2013	34734P
ISRP SYSTEM	Delinquent Accounts	3.24.7	11-2013	34318L
ISRP SYSTEM	Employee Plan Returns	3.24.22*	12-2013	34378N
ISRP SYSTEM	Employment Tax Returns	3.24.13	11-2013	34343W
ISRP SYSTEM	EPMF Return Processing Form 5500-EZ	3.24.27*	12-2013	52572Z
ISRP SYSTEM	Estate Tax Returns	3.24.106	11-2013	34442M
ISRP SYSTEM	Excise Tax Returns	3.24.23	11-2013	34385C
ISRP SYSTEM	Exempt Organization Returns	3.24.12*	11-2013	34337S
ISRP SYSTEM	Fiduciary Income Tax Returns	3.24.14	10-2013	34347O
ISRP SYSTEM	Fiscal Year Required Payments/Form 8752	3.24.249	10-2014	34471P
ISRP SYSTEM	General Instructions	3.24.37	11-2013	34412Y
ISRP SYSTEM	Gift Tax Returns	3.24.143	11-2013	34455P
ISRP SYSTEM	Individual Income Tax Returns	3.24.3*	10-2014	34298E
ISRP SYSTEM	Information Returns Processing	3.24.8	11-2013	34323E
ISRP SYSTEM	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26*	11-2013	34837X
ISRP SYSTEM	Partnership Return of Income	3.24.15	10-2013	34352H
ISRP SYSTEM	Planning and Control Data	3.24.183	11-2013	34712B
ISRP SYSTEM	Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213*	10-2014	34468S
ISRP SYSTEM	Residual Remittance Processing System	3.24.133	11-2013	34452I
ISRP SYSTEM	Revenue Receipts	3.24.10	11-2013	34328H
ISRP SYSTEM	SCRS Error Resolution	3.24.29	11-2013	34555Q
ISRP SYSTEM	SCRS SC Edits	3.24.159	11-2013	32933M
ISRP SYSTEM	Supervisory Operator's Manual	3.24.202	11-2013	34456A
ISRP SYSTEM	Unemployment Tax Returns	3.24.154	11-2013	34464A
Issue Development	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.13	07-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
IT Security Roles and Responsibilities	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.2	05-2014	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.60	12-2013	51228U
IT Software Testing Process and Procedures	SOFTWARE TESTING STANDARDS AND PROCEDURES	2.127.2	05-2014	60808U
IT Test Policy	SOFTWARE TESTING STANDARDS AND PROCEDURES	2.127.1	04-2014	60807J
Jeopardy and Terminations	JEOPARDY/TERMINATION ASSESSMENTS	4.15.1	05-2014	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	05-2014	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	07-2014	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	06-2014	28045H
JEOPARDY/TERMINATION ASSESSMENTS	Jeopardy and Terminations	4.15.1	05-2014	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	03-2014	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
Judgment Follow-up	LITIGATION AND JUDGMENTS	25.3.5	03-2012	30400S
Judicial Sales	SEIZURE AND SALE	5.10.8	06-2014	34277B
Judicial/Nonjudicial Foreclosures	FEDERAL TAX LIENS	5.12.4	06-2010	35753G
Knowledge Services	DISTRIBUTION	1.18.4	07-2014	48239X
Labor, Agricultural and Horticultural Organizations	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.5	05-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Laptop Computer Security Policy	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.26	08-2014	49826K
Large and Mid-Size Buiness 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 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	Issue Management Process Guide	4.51.6	08-2007	37346H
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	04-2014	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	08-2014	32678W
LEARNING AND EDUCATION	Learning Technology Office Standards	6.410.8	10-2012	56035F
LEARNING AND EDUCATION	Training Evaluation Policy	6.410.9	08-2013	57678M
Learning and Education Policy	LEARNING AND EDUCATION	6.410.1	08-2014	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	12-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	08-2014	39914X
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	09-2014	35748N
LIABILITY COLLECTION	ACS Inventory	5.19.5*	08-2014	36864Y
LIABILITY COLLECTION	ACS Support	5.19.6*	06-2014	36865J
LIABILITY COLLECTION	Automated Levy Programs	5.19.9*	06-2014	30604M
LIABILITY COLLECTION	Backup Withholding Program	5.19.3*	04-2014	36862C
LIABILITY COLLECTION	Balance Due	5.19.1*	10-2013	36860G
LIABILITY COLLECTION	Campus Collection Programs	5.19.7	01-2014	36866U
LIABILITY COLLECTION	Campus Compliance International Case Processing (CCICP)	5.19.19	09-2014	52390T
LIABILITY COLLECTION	Centralized Case Processing - Liens	5.19.12	01-2010	47931K
LIABILITY COLLECTION	Collection Appeal Rights	5.19.8	01-2014	28018A
LIABILITY COLLECTION	Collection Operations Transcript Processing	5.19.10*	01-2014	34453T
LIABILITY COLLECTION	Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16*	04-2014	55752N
LIABILITY COLLECTION	Enforcement Action	5.19.4*	09-2014	36863N
LIABILITY COLLECTION	Federal Agency Delinquency (FAD)	5.19.15	01-2014	50362H
LIABILITY COLLECTION	Federal Employee/ Retiree Delinquency Initiative (FERDI)	5.19.18*	07-2013	51815X

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
LIABILITY COLLECTION	Restitution-Based Assessments Processing	5.19.23*	06-2014	60934R
LIABILITY COLLECTION	Return Delinquency	5.19.2*	09-2012	36861R
LIABILITY COLLECTION	Trust Fund Recovery Penalty (TFRP)	5.19.14*	01-2014	49610Y
LIABILITY COLLECTION	Withholding Compliance Program	5.19.11*	09-2014	39978R
LIABILITY DETERMINATION	Automated Correspondence Exam (ACE) Processing Overview	4.19.20*	12-2013	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	12-2013	48158D
LIABILITY DETERMINATION	CAP (CAWR Automated Program) Technical System Procedures	4.19.8	04-2014	40897H
LIABILITY DETERMINATION	CAWR Control	4.19.22	04-2014	50661Z
LIABILITY DETERMINATION	CAWR Reconciliation Balancing	4.19.4*	04-2014	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	12-2013	48161A
LIABILITY DETERMINATION	Compliance Identity Theft	4.19.24*	04-2013	59847J
LIABILITY DETERMINATION	Discretionary Programs	4.19.15*	12-2013	48153A
LIABILITY DETERMINATION	EITC/Revenue Protection Strategy	4.19.14*	12-2013	48152P
LIABILITY DETERMINATION	Examination Classification of Work	4.19.11*	05-2010	48149S
LIABILITY DETERMINATION	Examination General Overview	4.19.10	12-2013	48148H
LIABILITY DETERMINATION	FCP (FUTA Case Processing) Technical System Procedures	4.19.9	12-2013	50704F
LIABILITY DETERMINATION	FUTA Control	4.19.23	09-2012	50662K
LIABILITY DETERMINATION	General Case Development and Resolution	4.19.13*	12-2013	48151E
LIABILITY DETERMINATION	IMF Automated Underreporter (AUR) Control	4.19.2*	08-2014	36856Y
LIABILITY DETERMINATION	IMF Automated Underreporter (AUR) Technical System Procedures	4.19.7*	09-2014	36334F
LIABILITY DETERMINATION	IMF Automated Underreporter Program	4.19.3*	09-2014	36857J
LIABILITY DETERMINATION	Non-Filer Program	4.19.17*	07-2012	48156H
LIABILITY DETERMINATION	Quality Review Program	4.19.18	11-2013	48157S
LIABILITY DETERMINATION	SSA Correspondence, Minister Waivers, Application for Exemption from Social Security and Medicare, and Information Reporting Penalties (IRP)	4.19.6*	06-2014	34131C
Liability Issues and Relief from Liability	COLLECTION DUE PROCESS	8.22.8	09-2014	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 Release and Related Topics	FEDERAL TAX LIENS	5.12.3*	10-2013	35752V
Lien Special Topics	FEDERAL TAX LIENS	5.12.11	10-2013	58952T
Life Insurance Companies	INSURANCE INDUSTRY	4.42.2	05-2002	27668C

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	11-2013	33181Y
Logistics Management	REAL ESTATE AND FACILITIES MANAGEMENT	1.14.1	08-2008	37000G
Losses and Shortages	GENERAL	3.0.167*	09-2014	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	03-2014	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	09-2014	30331Q
MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM	Uses of Section 1204 Statistics	1.5.2	05-2012	30332B
Mandatory and TEQMS Case Reviews	EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11.9	06-2014	57223Z
Mandatory Review	TECHNICAL SERVICES	4.8.4	05-2014	31433X
Manual Assessments	ACCOUNTING AND DATA CONTROL	3.17.244*	09-2014	57188D
Manual Deposit for Field Office Payment Processing	DEPOSIT ACTIVITY	3.8.47	09-2014	33951S
Manual Deposit Process	DEPOSIT ACTIVITY	3.8.45*	12-2013	29994V
Manual Proofs of Claim and Common Claim Issues	BANKRUPTCY AND OTHER INSOLVENCIES	5.9.13*	09-2014	39970H
Manual Refunds	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.19	07-2005	30343I
Manual Refunds	REFUND INQUIRIES	21.4.4*	09-2014	36818K

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
Master File Accounts Maintenance	SYSTEMS AND RESEARCH PROGRAMS	21.2.4*	09-2014 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	11-2013 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*	02-2014 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	07-2014 39700H
Miscellaneous	INSURANCE INDUSTRY	4.42.5	05-2002 27672K
Miscellaneous Accounting	ACCOUNTING AND DATA CONTROL	3.17.243*	09-2014 33916L
Miscellaneous Administrative Procedures	ADMINISTRATIVE AND RECORDKEEPING MATTERS	9.12.1	07-2013 36416K
Miscellaneous Collection Procedures	FIELD COLLECTING PROCEDURES	5.1.1	05-2014 27899D
Miscellaneous Examination Procedures	GENERAL EXAMINING PROCEDURES	4.2.2	10-2003 34443X
Miscellaneous FIRPTA Related Issues	INTERNATIONAL	21.8.5*	09-2014 50502H
Miscellaneous Forms and Processing	SYSTEMS AND RESEARCH PROGRAMS	21.2.5	09-2014 36810A
Miscellaneous Interest Provisions	INTEREST	20.2.11*	04-2013 32974H
Miscellaneous Penalties	PENALTIES WORKED IN APPEALS	8.11.8	10-2013 59756T
Miscellaneous Penalties	PENALTY HANDBOOK	20.1.10*	02-2013 33062Q
Miscellaneous Procedures	ESTATE AND GIFT TAX	4.25.14*	01-2014 58887J
Miscellaneous Provisions	BANKRUPTCY	4.27.5	12-2010 27754P
Miscellaneous Responsibilities	TECHNICAL SERVICES	4.8.8	12-2013 31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	ISRP SYSTEM	3.24.26*	11-2013 34837X
Miscellaneous Tax Returns	INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS	3.21.25*	11-2013 34020U
Miscellaneous Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.25*	11-2013 33525S
Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.26*	11-2013 33527O
Mission	CRIMINAL INVESTIGATION MISSION AND STRATEGIES	9.1.1	10-2013 36200Y
Mission Assurance & Security Services	ORGANIZATION AND STAFFING	1.1.25	01-2007 49482Q
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	12-2013 32002E
MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS	Inter-center	2.7.1*	05-2013 73141Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	09-2014	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	07-2014	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
NATIONAL RESEARCH PROGRAM (NRP)	Fuel Excise Tax Study - NRP Examination Guidelines	4.22.13	01-2014	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	01-2014	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	09-2014	55002A
Navigation/Querying	TAS TAMIS GUIDE	13.4.4	05-2009	35622G
Net Operating Loss Cases	EXAMINING OFFICERS GUIDE (EOG)	4.11.11	02-2014	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	09-2014	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*	09-2014	36852G
Non-Master File (NMF) Processing	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.22	11-2009	30346P
Non-Return Unit Examinations	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.17	07-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	08-2014	35743K
NOTICE OF LEVY	Bank Levies	5.11.4	09-2014	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	09-2014	35748N
NOTICE OF LEVY	Notice of Levy in Special Cases	5.11.6	09-2014	35749Y
NOTICE OF LEVY	Serving Levies, Releasing Levies and Returning Property	5.11.2	04-2014	35744V
Notice of Levy in Special Cases	NOTICE OF LEVY	5.11.6	09-2014	35749Y
Notice of Lien Determinations	FEDERAL TAX LIENS	5.12.2	10-2013	35751K
Notice of Lien Preparation and Filing	FEDERAL TAX LIENS	5.12.7	10-2013	58946P
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	IMF Notice Review	3.14.1*	11-2013	31974X
NOTICE REVIEW	Notice Review - Business Master File (BMF) Notice Review	3.14.2*	11-2013	32201V
Notice Review - Business Master File (BMF) Notice Review	NOTICE REVIEW	3.14.2*	11-2013	32201V
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	01-2014	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	11-2013	39954H
OCR SCANNING OPERATIONS	Forms 940 SCRIPS Processing	3.41.277	11-2013	48185K
OCR SCANNING OPERATIONS	General Instructions for Processing via SCRIPS	3.41.274	10-2014	34916V
OCR SCANNING OPERATIONS	Information Returns Processing on SCRIPS	3.41.269	11-2013	34927C
OCR SCANNING OPERATIONS	Scanner Operations on SCRIPS	3.41.275	11-2013	34929Y
OFFER IN COMPROMISE	Acceptance Processing	5.8.8	08-2014	27848M
OFFER IN COMPROMISE	Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers	8.23.4	11-2013	50805R
OFFER IN COMPROMISE	Actions on Post-Accepted Offers	5.8.9	04-2011	27849X

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	07-2014	27846Q
OFFER IN COMPROMISE	Effective Tax Administration	5.8.11	11-2013	28904V
OFFER IN COMPROMISE	Evaluation of Offers in Compromise	8.23.3	11-2013	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	12-2013	27843J
OFFER IN COMPROMISE	Offer in Compromise Overview	8.23.1	11-2013	50802K
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	11-2013	50803V
OFFER IN COMPROMISE	Return, Terminate, Withdraw and Reject Processing	5.8.7	03-2014	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	04-2014	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	11-2013	50802K
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	05-2014	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	11-2013	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	07-2014	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	12-2013	20354T
Oil and Gas Handbook	OIL AND GAS INDUSTRY	4.41.1	12-2013	35071V
OIL AND GAS INDUSTRY	Oil and Gas Handbook	4.41.1	12-2013	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*	09-2014	39961W
Openings	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.23	10-2013	30347A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	08-2014	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	04-2014	35584D
ORGANIZATION AND STAFFING	Tax Exempt and Government Entities Division	1.1.23	12-2013	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
Organization Function and Program (OFP) Codes	WORK PLANNING AND CONTROL	3.30.20	03-2014	62236A
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	10-2013	30456M
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	05-2014	27665V
Outreach	FEDERAL, STATE AND LOCAL GOVERNMENTS	22.40.1	04-2014	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	10-2013	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*	08-2014	39955S
Overview of Compliance Initiative Projects	COMPLIANCE INITIATIVE PROJECTS	4.17.1	02-2010	34366V
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	03-2014	35855D
Overview of Guidelines	INTERNATIONAL PROGRAM AUDIT GUIDELINES	4.61.1	05-2006	27726X
Overview of ID Media	PHYSICAL SECURITY PROGRAM	10.2.4	09-2014	51715W
Overview of IDRS	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.2	06-2014	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	01-2014	27681V
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	ACCOUNTING AND DATA CONTROL	3.17.278	09-2014	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	INSTALLMENT AGREEMENTS	5.14.2*	09-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
PARTNERSHIP CONTROL SYSTEM	Partnership Control System Chapter Overview	2.2.1*	12-2013	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*	12-2013	28245J
Partnership Return of Income	ISRP SYSTEM	3.24.15	10-2013	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 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*	09-2014	36827V
Payments	HEALTH COVERAGE TAX CREDIT (HCTC)	25.19.5	09-2008	39706V
Payments and Remittances	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.24	07-2014	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	11-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	12-2013	33032C
Penalties Applicable to Incorrect Appraisals	PENALTY HANDBOOK	20.1.12	08-2010	52679Z
PENALTIES WORKED IN APPEALS	Abusive Transaction Penalties	8.11.7	10-2013	55129S
PENALTIES WORKED IN APPEALS	International Penalties	8.11.5	08-2012	55127W
PENALTIES WORKED IN APPEALS	Miscellaneous Penalties	8.11.8	10-2013	59756T
PENALTIES WORKED IN APPEALS	Penalties Worked in Appeals- FBAR Penalties	8.11.6	10-2013	55128H
PENALTIES WORKED IN APPEALS	Penalty Appeals (PENAP)	8.11.4	02-2014	55125A
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	11-2013	36059X
Penalties Worked in Appeals- FBAR Penalties	PENALTIES WORKED IN APPEALS	8.11.6	10-2013	55128H
Penalties/Additions to Tax in Computations	SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY	8.17.7	03-2014	50801Z
Penalty Appeals (PENAP)	PENALTIES WORKED IN APPEALS	8.11.4	02-2014	55125A
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*	12-2013	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*	08-2014	33067T
PENALTY HANDBOOK	Miscellaneous Penalties	20.1.10*	02-2013	33062Q
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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 Engineering	ENGINEERING	2.120.5	09-2014	65262A
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	07-2014	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	Identification Cards	10.2.5	09-2014	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
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	09-2014	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	09-2014	51717S

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	11-2013	34712B
PLANNING AND SPECIAL PROGRAMS	Assignment of Selected Returns	4.1.7	06-2014	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	06-2014	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	06-2014	27612I
PLANNING AND SPECIAL PROGRAMS	Storage of Selected Returns	4.1.6	02-2014	27609L
Planning and Special Programs (PSP)	EXAMINATION RETURNS CONTROL SYSTEM (ERCS)	4.7.4	04-2014	30418Y
Planning The Examination	LB&I GUIDE FOR QUALITY EXAMINATIONS	4.46.3	09-2013	38194Z
Planning, Classification, and Selection	ESTATE AND GIFT TAX	4.25.3	01-2014	58876C
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	09-2014	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Policy and Guidance	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.1*	12-2013	49446Y
Policy Statements	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.3	04-2014	29300H
Policy Statements for Appeals Activities	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.17	09-2014	48033H
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 Examining Process	SERVICEWIDE POLICIES AND AUTHORITIES	1.2.13	03-2014	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
Post Examination Case Processing Requirements	TECHNICAL SERVICES	4.8.5	05-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Post-Assessment Procedures	JEOPARDY/TERMINATION ASSESSMENTS	4.15.5	01-2012	28049Z
Potentially Dangerous Taxpayer	EMPLOYEE PROTECTION	25.4.1	08-2014	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	09-2014	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	05-2014	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 e-file Hardship Waiver Request	ELECTRONIC TAX ADMINISTRATION	3.42.20	09-2014	60081H
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
Preparing Technical Advice Requests	EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11.12	03-2014	64076C
Pre-Seizure Considerations	SEIZURE AND SALE	5.10.1	08-2014	35401B
PRE-SEIZURE PLANNING	ASSET SEIZURE AND FORFEITURE	9.7.4	11-2013	36433V
Pre-Trial Procedures	TRIAL AND COURT RELATED ACTIVITIES	9.6.3	11-2013	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*	01-2014	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	10-2014 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 and Authorities	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.1	10-2013 36945S
Procedures for Disposition of IRC 501(p) Cases	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.34	04-2006 48088Q
Procedures for Processing and Settling Docketed Cases	APPEALS DOCKETED CASES	8.4.1	03-2014 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	06-2014	38329G
Processing 90-Day Cases and Defaulted Notices	PRE 90-DAY AND 90-DAY CASES	8.2.2	05-2014	50782D
Processing Advocacy Issues	SYSTEMIC ADVOCACY	13.2.1	07-2009	30665Z
Processing and Establishing New Receipts	APPEALS CASE PROCESSING MANUAL	8.20.5	01-2014	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*	12-2013	32507M
Processing Estate Tax Extensions	DECEDENT ESTATES AND ESTATE TAX	5.5.5	10-2012	35485N
Processing Form 8752	ERROR RESOLUTION	3.12.249*	11-2013	33755I
Processing Form 8752	RETURNS AND DOCUMENTS ANALYSIS	3.11.249*	11-2013	33586F
Processing Foundation Classification and Miscellaneous Requests	EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM	7.20.3	02-2014	36937S
Processing Information Requests	LABOR-MANAGEMENT RELATIONS	6.711.2	03-2011	57117U
Processing Management	STATISTICS OF INCOME	1.13.2	06-2014	30962V
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*	08-2014	33093P
Processing Requests for Tax Return/Return Information	ACCOUNTS SERVICES	3.5.20*	12-2013	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	09-2014	28789Q
Processing Timeliness: Cycles, Criteria, and Critical Dates	WORK PLANNING AND CONTROL	3.30.123*	11-2013	34760L
Processing User Fees	EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES	7.21.2	01-2003	27615P
Product Integration	ENGINEERING	2.120.3	07-2014	59978J
Production Control and Performance Reporting	WORK PLANNING AND CONTROL	3.30.19	03-2014	34720B

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	05-2014 27701C
Programing Techniques and Source Code Standards	SYSTEMS DEVELOPMENT	2.5.3	03-2007 33498W
Prohibited Transactions	EMPLOYEE PLANS TECHNICAL GUIDELINES	4.72.11	09-2014 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	03-2014 34755S
Promoter/Preparer Investigations	ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	5.20.8	09-2014 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	09-2014 57219R
Property and Equipment Accounting	ADMINISTRATIVE ACCOUNTING	1.35.6	05-2014 43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SEIZURE AND SALE	5.10.9	06-2014 53036M
Proposed Adverse Cases	EMPLOYEE PLANS DETERMINATION LETTER PROGRAM	7.11.11	03-2014 62968R
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	04-2014 30626A
Publishing Systems and Programs	PUBLISHING	1.17.2	11-2012 31852I
Purchase Card Program	ADMINISTRATIVE ACCOUNTING	1.35.4	09-2014 43166F

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Qualification Requirements	QUALIFICATION REQUIREMENTS	6.338.1	12-2009	53385K
QUALIFICATION REQUIREMENTS	Qualification Requirements	6.338.1	12-2009	53385K
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	09-2014	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	11-2013	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
Rapid Appeals Process (RAP)	ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM	8.26.11	05-2014	64006E
Reaching Settlement and Securing an Appeals Agreement Form	CONFERENCE AND SETTLEMENT PRACTICES	8.6.4	12-2013	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*	10-2014	34468S

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
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	11-2013	50803V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.10	10-2013	52410A
Receipt, Control and Pre-Conference Considerations	COLLECTION DUE PROCESS	8.22.5	09-2014	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*	11-2013	33410S
Recognizing and Developing Fraud	FRAUD HANDBOOK	25.1.2	04-2014	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*	07-2014	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	11-2013	31425X
RECORDS AND INFORMATION MANAGEMENT	Files Management	1.15.7	10-2013	31451T
RECORDS AND INFORMATION MANAGEMENT	Managing Electronic Records	1.15.6	03-2014	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 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	Relocating/Removing Records	1.15.5	11-2013	31427T
RECORDS AND INFORMATION MANAGEMENT	Retiring and Requesting Records	1.15.4	08-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Records Control Schedule for Economic Stabilization	RECORDS AND INFORMATION MANAGEMENT	1.15.37	03-2009	31007X
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
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	04-2014	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	09-2014	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*	09-2014	36819V
REFUND INQUIRIES	Manual Refunds	21.4.4*	09-2014	36818K
REFUND INQUIRIES	Refund Offset	21.4.6*	09-2014	36820W
REFUND INQUIRIES	Refund Research	21.4.1*	09-2014	36815D
REFUND INQUIRIES	Refund Trace and Limited Payability	21.4.2*	09-2014	36816O
REFUND INQUIRIES	Returned Refunds/Releases	21.4.3	09-2014	36817Z
Refund Intercept Program	ACCOUNTING AND DATA CONTROL	3.17.20*	12-2013	47866A
Refund Offset	REFUND INQUIRIES	21.4.6*	09-2014	36820W
Refund Research	REFUND INQUIRIES	21.4.1*	09-2014	36815D
REFUND TAX COMPLIANCE PROGRAM	Automated Questionable Credit Program	25.25.7*	09-2014	61692E
REFUND TAX COMPLIANCE PROGRAM	Integrity and Verification Identity Theft Return Procedures	25.25.4*	09-2014	61688W
REFUND TAX COMPLIANCE PROGRAM	Return Integrity and Verification Revenue Protection Programs	25.25.1*	09-2014	57561Q
REFUND TAX COMPLIANCE PROGRAM	Revenue Protection External Lead Procedures	25.25.8*	09-2014	61693P
REFUND TAX COMPLIANCE PROGRAM	Revenue Protection Prisoner Lead Procedures	25.25.9	09-2014	61694A
REFUND TAX COMPLIANCE PROGRAM	Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2*	09-2014	59003Z
REFUND TAX COMPLIANCE PROGRAM	Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3*	09-2014	61686A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
REFUND TAX COMPLIANCE PROGRAM	Special Handling Procedures	25.25.5*	09-2014	61689H
REFUND TAX COMPLIANCE PROGRAM	Taxpayer Protection Program	25.25.6*	09-2014	61691T
Refund Trace and Limited Payability	REFUND INQUIRIES	21.4.2*	09-2014	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	07-2014	32027Z
RELIEF FROM JOINT AND SEVERAL LIABILITY	Account Processing of Requests for Relief from Joint and Several Liability	25.15.9	08-2014	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*	07-2014	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	07-2014	30264K
RELIEF FROM JOINT AND SEVERAL LIABILITY	Innocent Spouse Tracking System Inventory Validation Instructions	25.15.14	07-2014	32938P
RELIEF FROM JOINT AND SEVERAL LIABILITY	Introduction	25.15.1	07-2014	30263Z
RELIEF FROM JOINT AND SEVERAL LIABILITY	Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15	07-2014	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*	07-2014	50494S
RELIEF FROM JOINT AND SEVERAL LIABILITY	Relief from Community Property Laws / Community Property States	25.15.5	07-2014	32027Z
RELIEF FROM JOINT AND SEVERAL LIABILITY	Taxpayer Advocate Service Contacts and Identity Theft Referrals	25.15.11	07-2014	30275R
RELIEF FROM JOINT AND SEVERAL LIABILITY	Technical Provisions of IRC 6015	25.15.3*	07-2014	30266G
RELIEF FROM JOINT AND SEVERAL LIABILITY	Telephone Contacts	25.15.16	07-2014	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	11-2013	31427T
Relocation Services Program	SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES	1.32.13	11-2013	35266E
Remittance Transaction Research (RTR) System	ACCOUNTS SERVICES	3.5.10	11-2013	37354H

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Remittances, Form 809 and Designated Payments	FIELD COLLECTING PROCEDURES	5.1.2*	09-2014	27784D
Reopening/Reclosing/Reinputting Records	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.26	02-2014	30359S
Report Generation Software	EXAMINATION OF RETURNS	4.10.15	11-2013	38773C
Report of Foreign Bank and Financial Accounts	INTERNATIONAL AND INSULAR ISSUES	5.21.6	11-2013	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	09-2014	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
Report Writing Guide for Estate and Gift Tax Examinations	ESTATE AND GIFT TAX	4.25.6	01-2014	58879J
Reports	AIMS PROCEDURES AND PROCESSING INSTRUCTIONS	4.4.27	12-2009	30361E
REPORTS	Collection Reports	5.2.4	10-2014	35464K
REPORTS	Collection Time Reporting	5.2.1	09-2014	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 Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	ESTATE AND GIFT TAX	4.25.9*	01-2014	58882G
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	09-2014	36807D
RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION	Role of Research in IRS	1.7.4	11-2007	49937S

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
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	11-2013 34452I
Resolution-directed Approach to Casework	FIELD COLLECTING PROCEDURES	5.1.30	07-2011 49413D
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	12-2013 35895N
RESOURCE GUIDE FOR MANAGERS	Accounts Management Guide for Managers	1.4.16	12-2013 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	11-2013 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	04-2014 50658C
RESOURCE GUIDE FOR MANAGERS	Central Withholding Agreement Program Group Manager Handbook	1.4.24*	01-2014 57275B
RESOURCE GUIDE FOR MANAGERS	Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50*	09-2014 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	09-2014 39913M
RESOURCE GUIDE FOR MANAGERS	Field Assistance Guide for Managers	1.4.11*	12-2013 35340Z
RESOURCE GUIDE FOR MANAGERS	Filing & Payment Compliance Managers Handbook	1.4.20	03-2014 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	09-2014 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	04-2014 39453R

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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
RESOURCE GUIDE FOR MANAGERS	SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	1.4.29	11-2013	61645F
Responsibilities	COMPLIANCE INITIATIVE PROJECTS	4.17.2	02-2010	34367G
Restitution-Based Assessments Processing	LIABILITY COLLECTION	5.19.23*	06-2014	60934R
Restrict Interest	INTEREST	20.2.8	04-2014	32970P
Retail Industry	RETAIL INDUSTRY	4.43.1	07-2009	27595I
RETAIL INDUSTRY	Retail Industry	4.43.1	07-2009	27595I
Retiring and Requesting Records	RECORDS AND INFORMATION MANAGEMENT	1.15.4	08-2014	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*	09-2014	57561Q
Return of Partnership Income	ERROR RESOLUTION	3.12.15*	11-2013	33655H
Return of Partnership Income	RETURNS AND DOCUMENTS ANALYSIS	3.11.15*	11-2013	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	11-2013	36059X
Return, Terminate, Withdraw and Reject Processing	OFFER IN COMPROMISE	5.8.7	03-2014	27847B
Returned Refunds/Releases	REFUND INQUIRIES	21.4.3	09-2014	36817Z
RETURNS AND DOCUMENTS ANALYSIS	Allocated Tips	3.11.180*	11-2013	33583Y
RETURNS AND DOCUMENTS ANALYSIS	Applications for Extension of Time to File	3.11.212*	11-2013	33588B
RETURNS AND DOCUMENTS ANALYSIS	Corporate Income Tax Returns	3.11.16*	10-2014	33500X
RETURNS AND DOCUMENTS ANALYSIS	Data Processing (DP) Tax Adjustments	3.11.6*	11-2013	33455F
RETURNS AND DOCUMENTS ANALYSIS	Employee Plan Excise Tax Return	3.11.22*	11-2013	33510T
RETURNS AND DOCUMENTS ANALYSIS	Employment Tax Returns	3.11.13*	11-2013	33485T
RETURNS AND DOCUMENTS ANALYSIS	EPMF Document Processing Form 5500-EZ	3.11.27*	12-2013	52570D
RETURNS AND DOCUMENTS ANALYSIS	Estate and Gift Tax Returns	3.11.106*	11-2013	33575Y
RETURNS AND DOCUMENTS ANALYSIS	Excise Tax Returns	3.11.23*	11-2013	33515W
RETURNS AND DOCUMENTS ANALYSIS	Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20*	12-2013	54308H
RETURNS AND DOCUMENTS ANALYSIS	Exempt Organization Returns	3.11.12*	11-2013	33480Q

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
RETURNS AND DOCUMENTS ANALYSIS	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213*	11-2013	33587Q
RETURNS AND DOCUMENTS ANALYSIS	Form 1120S Corporation Income Tax Returns	3.11.217*	11-2013	51221V
RETURNS AND DOCUMENTS ANALYSIS	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14*	11-2013	33490M
RETURNS AND DOCUMENTS ANALYSIS	Individual Income Tax Returns	3.11.3*	11-2013	33440G
RETURNS AND DOCUMENTS ANALYSIS	Information Return Processing	3.11.8	11-2013	33465B
RETURNS AND DOCUMENTS ANALYSIS	Miscellaneous Tax Returns	3.11.25*	11-2013	33525S
RETURNS AND DOCUMENTS ANALYSIS	Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns	3.11.26*	11-2013	33527O
RETURNS AND DOCUMENTS ANALYSIS	Processing Form 8752	3.11.249*	11-2013	33586F
RETURNS AND DOCUMENTS ANALYSIS	Return of Partnership Income	3.11.15*	11-2013	33495P
RETURNS AND DOCUMENTS ANALYSIS	Revenue Receipts	3.11.10	11-2013	33470U
RETURNS AND DOCUMENTS ANALYSIS	Unemployment Tax Returns	3.11.154*	11-2013	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*	09-2014	61693P
Revenue Protection Prisoner Lead Procedures	REFUND TAX COMPLIANCE PROGRAM	25.25.9	09-2014	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	REFUND TAX COMPLIANCE PROGRAM	25.25.2*	09-2014	59003Z
Revenue Protection Verification Procedures for Individual Master File Returns	REFUND TAX COMPLIANCE PROGRAM	25.25.3*	09-2014	61686A
Revenue Receipts	ERROR RESOLUTION	3.12.10*	11-2013	33630M
Revenue Receipts	ISRP SYSTEM	3.24.10	11-2013	34328H
Revenue Receipts	RETURNS AND DOCUMENTS ANALYSIS	3.11.10	11-2013	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	08-2014	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	05-2014	48691T
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
SBSE Campus Reporting Compliance (CRC) Exam Managers' Guide	RESOURCE GUIDE FOR MANAGERS	1.4.29	11-2013	61645F
SC Data Controls	ACCOUNTING AND DATA CONTROL	3.17.30	12-2013	33885X
Scanner Operations on SCRIPS	OCR SCANNING OPERATIONS	3.41.275	11-2013	34929Y
Schedule K-1 Processing	GENERAL	3.0.101*	11-2013	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	11-2013	34555Q
SCRS SC Edits	ISRP SYSTEM	3.24.159	11-2013	32933M
Seals and Certifications	DISCLOSURE OF OFFICIAL INFORMATION	11.3.6	06-2014	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	09-2014	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	09-2014	50384V
Securing Approval for Seizure Actions and Post-Approval Actions	SEIZURE AND SALE	5.10.2	08-2014	35402M

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Securing Installment Agreements	INSTALLMENT AGREEMENTS	5.14.1*	09-2014	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*	05-2014	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	06-2014	35407P
SEIZURE AND SALE	Actions Prior to Sale	5.10.4	08-2014	35404I
SEIZURE AND SALE	Conducting the Seizure	5.10.3	08-2014	35403X
SEIZURE AND SALE	Judicial Sales	5.10.8	06-2014	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	08-2014	35401B
SEIZURE AND SALE	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9	06-2014	53036M
SEIZURE AND SALE	Sale Procedures	5.10.5	08-2014	35405T
SEIZURE AND SALE	Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2	08-2014	35402M
SEP Responsibilities and Case Development	SPECIAL ENFORCEMENT PROGRAM (SEP)	4.16.1	06-2011	34426M
Service Capacity Management	CAPACITY MANAGEMENT	2.144.3	04-2014	62040G
Servicewide Electronic Research Program (SERP)	INTERNAL MANAGEMENT DOCUMENTS SYSTEM	1.11.8	12-2013	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	08-2014	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	Relocation Services Program	1.32.13	11-2013	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

CHAPTER TITLE/Section Title	IRM Number	Revision Date	Catalog Number
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	09-2014 39611N
SERVICEWIDE POLICIES AND AUTHORITIES	Delegation of Authorities for the Rulings and Agreements Process	1.2.46	06-2014 39615F
SERVICEWIDE POLICIES AND AUTHORITIES	Delegation of Authorities for Communications, Liaison and Disclosure Activities	1.2.49	06-2014 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	06-2014 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	07-2014 39624Q
SERVICEWIDE POLICIES AND AUTHORITIES	Delegations of Authority for Taxpayer Advocate Service Activities	1.2.50	07-2014 39622U
SERVICEWIDE POLICIES AND AUTHORITIES	Delegations of Authority for the Appeals Process	1.2.47	11-2013 39616Q
SERVICEWIDE POLICIES AND AUTHORITIES	Delegations of Authority for the Collecting Process	1.2.44	07-2014 39613J
SERVICEWIDE POLICIES AND AUTHORITIES	Delegations of Authority for the Examining Process	1.2.43	08-2014 39612Y
SERVICEWIDE POLICIES AND AUTHORITIES	Division Delegations of Authority for Wage and Investment	1.2.61	09-2013 50076S
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 Appeals Activities	1.2.17	09-2014 48033H
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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 Examining Process	1.2.13	03-2014	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
Servicewide Security Patch Management	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.50	04-2014	49074M
Serving Levies, Releasing Levies and Returning Property	NOTICE OF LEVY	5.11.2	04-2014	35744V
SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY	General Settlement and Rule 155 Computations	8.17.2	02-2014	31908R
SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY	Interest Issues in Settlement Computations	8.17.6	09-2013	50799Y
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	03-2014	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	03-2014	31913K
Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	EMPLOYEE PLANS TECHNICAL GUIDELINES	4.72.17	03-2014	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	09-2014	35959W
SKILLS AND TRAINING	Physical Fitness Program	9.2.2	04-2011	36226E
SKILLS AND TRAINING	Training	9.2.1	06-2014	36231X
SKILLS AND TRAINING	Use of Force Procedures	9.2.3	01-2014	36228A
Small Business / Self Employed Division	ORGANIZATION AND STAFFING	1.1.16	04-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
SMALL BUSINESS/SELF-EMPLOYED	Managing Organizational Change	1.53.1	08-2007	37013J
SMALL BUSINESS/SELF-EMPLOYED	SB/SE CSO Communications	11.53.2	05-2014	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 Process and Procedures	2.127.2	05-2014	60808U
SOFTWARE TESTING STANDARDS AND PROCEDURES	IT Test Policy	2.127.1	04-2014	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	01-2014	55072Y
Special Computation Formats, Forms and Worksheets	SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY	8.17.5	03-2014	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	06-2014	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*	09-2014	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*	11-2013	60510D
SPECIAL PROCESSING PROCEDURES	Individual Income Tax Returns	3.28.3	11-2013	34521K
SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS	Accounts Management Identity Theft	21.9.2*	08-2014	52830W
Specific Claims and Other Issues	INDIVIDUAL TAX RETURNS	21.6.6*	09-2014	36837R
Split Spousal Assessments (MFT 31)	INDIVIDUAL TAX RETURNS	21.6.8	09-2014	36839N
SSA Correspondence, Minister Waivers, Application for Exemption from Social Security and Medicare, and Information Reporting Penalties (IRP)	LIABILITY DETERMINATION	4.19.6*	06-2014	34131C
Stakeholder Liaison (SL) Activities	SMALL BUSINESS/SELF-EMPLOYED	11.53.5	06-2013	48694A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Stakeholder Partnerships, Education and Communication	WAGE AND INVESTMENT OUTREACH PROCEDURES	22.30.1	09-2014	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*	06-2014	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	06-2014	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	06-2014	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	06-2014	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
STATISTICS OF INCOME PROCESSING	Statistic Editing of Individual Income Tax Returns	3.49.5	06-2014	51321W
Statute of Limitations Processes and Procedures	STATUTE OF LIMITATIONS	25.6.1*	09-2014	36881J
Statute Control and Extension	EMPLOYMENT TAX	4.23.14	01-2013	35235F
Statute Control Procedures	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.9	07-2014	33834G
Statute Control Procedures	FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90.10	12-2013	33042Y
Statute Information on TEFRA Cases	APPEALS STATUTE RESPONSIBILITY	8.21.6	10-2013	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*	09-2014	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	02-2014	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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	05-2014	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 Image Control Team (ICT) Correspondence Screening	CAMPUS DOCUMENT SERVICES	3.13.6	10-2014	66285J
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
SUMMONS	Fees and Costs for Summoned Witnesses	25.5.9	08-2010	27538N
SUMMONS	Introduction	25.5.1	09-2014	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	09-2014	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	12-2013	38112J
Summonses	LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS	5.17.6	09-2014	30754T
Summonses on Third-Party Witnesses	SUMMONS	25.5.6	09-2014	27534V
Supervisory Operator's Manual	ISRP SYSTEM	3.24.202	11-2013	34456A

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	07-2014	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*	09-2014	36806S
Systems Accountability Review	GENERAL	3.0.257	10-2010	33173Y
SYSTEMS AND RESEARCH PROGRAMS	Master File Accounts Maintenance	21.2.4*	09-2014	36809Z
SYSTEMS AND RESEARCH PROGRAMS	Miscellaneous Forms and Processing	21.2.5	09-2014	36810A
SYSTEMS AND RESEARCH PROGRAMS	Research	21.2.2	09-2014	36807D
SYSTEMS AND RESEARCH PROGRAMS	Systems	21.2.1*	09-2014	36806S
SYSTEMS AND RESEARCH PROGRAMS	Transcripts	21.2.3*	09-2014	36808O
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	General TAMIS Information	13.4.1	03-2009	32655X
TAS TAMIS GUIDE	Initiating and Working a Case on TAMIS	13.4.5	11-2013	35623R
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	International Visitors Program	4.62.1	03-2014	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*	09-2014	36835V
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*	09-2014	27689F
Tax Exempt and Government Entities Division	ORGANIZATION AND STAFFING	1.1.23	12-2013	49695V
Tax Exempt Bond Error Resolution Procedures	ERROR RESOLUTION	3.12.26*	11-2013	57692Q
TAX EXEMPT BONDS (TEB)	Closing Agreements	4.81.6	08-2011	54530N
TAX EXEMPT BONDS (TEB)	Compliance Review of Form 8038-CP	4.81.12	09-2014	55322V
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	03-2014	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	08-2014	33049X
Tax Exempt Quality Measurement System (TEQMS)	EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES	4.75.26	09-2014	33233P
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TAXPAYER CONTACTS	21.3.8	09-2014	32596R
Tax Forms Distribution Programs	DISTRIBUTION	1.18.3	03-2014	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	11-2013	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	07-2014	30275R
TAXPAYER CONTACTS	Accounts Management Balance Due Telephone Contacts	21.3.12*	09-2014	55809H
TAXPAYER CONTACTS	Field Assistance	21.3.4*	09-2014	36814S
Taxpayer Contacts	FIELD COLLECTING PROCEDURES	5.1.10	10-2013	27790H
TAXPAYER CONTACTS	Forms and Information Requests	21.3.6	09-2014	28017P
TAXPAYER CONTACTS	Incoming and Outgoing Correspondence/Letters	21.3.3	09-2014	36813H
TAXPAYER CONTACTS	Information Returns Reporting Procedures	21.3.11	11-2013	54528B
TAXPAYER CONTACTS	Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR)	21.3.10	09-2014	33204M
TAXPAYER CONTACTS	Processing Reporting Agents File Authorizations	21.3.9*	08-2014	33093P
TAXPAYER CONTACTS	Processing Third Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7	09-2014	28789Q

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
TAXPAYER CONTACTS	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8	09-2014	32596R
TAXPAYER CONTACTS	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	21.3.2	12-2013	36812W
TAXPAYER CONTACTS	Taxpayer Contacts Resulting from Notice Issuance	21.3.1*	09-2014	36811L
TAXPAYER CONTACTS	Taxpayer Inquiry Referrals Form 4442	21.3.5	09-2014	28016E
Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries	TAXPAYER CONTACTS	21.3.2	12-2013	36812W
Taxpayer Contacts Resulting from Notice Issuance	TAXPAYER CONTACTS	21.3.1*	09-2014	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	09-2014	28016E
Taxpayer Protection Program	REFUND TAX COMPLIANCE PROGRAM	25.25.6*	09-2014	61691T
Taxpayer Representation	FIELD COLLECTING PROCEDURES	5.1.23	10-2012	52165G
TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	Employee Plans	7.1.1	09-2014	36111E
TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	Employee Plans Technical Advice Procedures	7.1.5	09-2014	32589C
TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	Employee Plans Technical Case Processing Procedures	7.1.6	09-2014	62625X
TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS	Exempt Organizations Administrative Procedures	7.1.2	09-2014	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	09-2014	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	Employee Plans Compliance Resolution System (EPCRS)	7.2.2	09-2014	36112P
TE/GE CLOSING AGREEMENTS	Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3	08-2011	35363Y
TE/GE CLOSING AGREEMENTS	TE/GE Closing Agreements	7.2.1	09-2014	28391Y
TE/GE Closing Agreements	TE/GE CLOSING AGREEMENTS	7.2.1	09-2014	28391Y
TE/GE DIVISION ORGANIZATION AND MANAGEMENT	TE/GE Roles and Responsibilities	1.54.1	12-2013	32219B
TE/GE Examined and Non-Examined Closures	TE/GE AIMS MANUAL	4.5.2	09-2014	36158N
TE/GE PROCESSING	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1*	12-2013	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	12-2013	32219B

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Teachers' Retirement Fund Associations	EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL	7.25.11	05-2014	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	05-2014	50792Z
TECHNICAL AND PROCEDURAL GUIDELINES	Appeals Employment Tax Procedures	8.7.16	10-2013	59972V
TECHNICAL AND PROCEDURAL GUIDELINES	Appeals Estate and Gift Tax Cases	8.7.4	08-2014	50789C
TECHNICAL AND PROCEDURAL GUIDELINES	Appeals Remittance Procedures	8.7.17	10-2013	63101S
TECHNICAL AND PROCEDURAL GUIDELINES	Claims and Overassessment Cases	8.7.7	12-2013	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	10-2013	50796R
TECHNICAL AND PROCEDURAL GUIDELINES	Freedom of information Act (FOIA) Administrative Appeal Cases	8.7.14	08-2014	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	03-2014	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
Technical Assistance and Technical Advice Requests	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.13	05-2014	33840K
Technical Field Support	TECHNICAL SERVICES	4.8.7	04-2014	31424M
Technical Guidelines for Employment Tax Issues	EMPLOYMENT TAX	4.23.5*	12-2013	35225J
Technical Guidelines for Estate and Gift Tax Issues	ESTATE AND GIFT TAX	4.25.5	01-2014	58878Y

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Technical Provisions of IRC 6015	RELIEF FROM JOINT AND SEVERAL LIABILITY	25.15.3*	07-2014	30266G
Technical Review	FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90.11	11-2013	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	05-2014	31433X
TECHNICAL SERVICES	Miscellaneous Responsibilities	4.8.8	12-2013	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	05-2014	31422Q
TECHNICAL SERVICES	Statutory Notices of Deficiency	4.8.9	07-2013	50713Q
TECHNICAL SERVICES	Technical Field Support	4.8.7	04-2014	31424M
Technical Solution Process Description and Procedure	ENGINEERING	2.120.2	05-2014	59977Y
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
Telephone Contacts	RELIEF FROM JOINT AND SEVERAL LIABILITY	25.15.16	07-2014	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	08-2014	39956D
The IRS Balanced Performance Measurement System	MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM	1.5.1	09-2014	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 Contact Procedures	THIRD PARTY CONTACTS	25.27.1	01-2014	64747G
Third Party Contacts	ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT)	5.20.3	07-2010	38111Y
Third Party Contacts	EXAMINING OFFICERS GUIDE (EOG)	4.11.57	01-2014	36507A
THIRD PARTY CONTACTS	Third Party Contact Procedures	25.27.1	01-2014	64747G

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
Third-Party Payer Arrangements for Employment Taxes	FIELD COLLECTING PROCEDURES	5.1.24*	08-2012	58417H
Through Entity Handbook - Docketed and Department of Justice Cases	APPEALS PASS-THROUGH ENTITY HANDBOOK	8.19.13	10-2013	52414S
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	04-2014	35954T
Training	SKILLS AND TRAINING	9.2.1	06-2014	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*	09-2014	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	11-2013	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	06-2014	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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*	01-2014	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	05-2014	36272S
Undercover Operations	INVESTIGATIVE TECHNIQUES	9.4.8	11-2012	36211F
Unemployment Tax Returns	ERROR RESOLUTION	3.12.154*	11-2013	33743Q
Unemployment Tax Returns	ISRP SYSTEM	3.24.154	11-2013	34464A
Unemployment Tax Returns	RETURNS AND DOCUMENTS ANALYSIS	3.11.154*	11-2013	33581C
Unemployment Taxes	BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS	21.7.3*	08-2014	36843V
Unified Work Request (UWR) Processsss	REQUIREMENTS AND DEMAND MANAGEMENT	2.22.1	09-2012	38167S
Unisys Operating Systems Security Standards	INFORMATION TECHNOLOGY (IT) SECURITY	10.8.30*	02-2014	50509G
United States Certification for Reduced Tax Rates in Tax Treaty Countries	INTERNATIONAL	21.8.4	08-2014	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	09-2014	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	01-2014	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
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	PUBLISHING	1.17.7	12-2012	53478W

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	04-2014	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES	1.32.20	08-2010	53762P
Valuation Assistance	ESTATE AND GIFT TAX	4.25.12	01-2014	58885N
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	07-2014	35957A
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	09-2014	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*	08-2014	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	09-2014	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	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
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

CHAPTER TITLE/Section Title		IRM Number	Revision Date	Catalog Number
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	09-2014	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	09-2014	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	02-2014	38118X
Whistle Blower Claims	EMPLOYEE PLANS EXAMINATION OF RETURNS	4.71.24	03-2014	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*	08-2014	50854M
Withholding Compliance Program	LIABILITY COLLECTION	5.19.11*	09-2014	39978R
WORK PLANNING AND CONTROL	Campus Monitoring Reports	3.30.124*	12-2013	34770H
WORK PLANNING AND CONTROL	Control Data Analysis	3.30.126	03-2014	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	Organization Function and Program (OFP) Codes	3.30.20	03-2014	62236A
WORK PLANNING AND CONTROL	Processing Timeliness: Cycles, Criteria, and Critical Dates	3.30.123*	11-2013	34760L
WORK PLANNING AND CONTROL	Production Control and Performance Reporting	3.30.19	03-2014	34720B
WORK PLANNING AND CONTROL	Project PCA Production Control Accounting	3.30.50	03-2014	34755S
WORK PLANNING AND CONTROL	Workload Scheduling	3.30.127	03-2014	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*	12-2013	47865P
Working Appeals Team Cases	TECHNICAL AND PROCEDURAL GUIDELINES	8.7.11	09-2013	50797C
Working Cases in Appeals	APPEALS FUNCTION	8.1.3	10-2013	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	03-2014	33048M
Workpaper System and Case File Assembly	EXAMINATION OF RETURNS	4.10.9	08-2014	27644S
Workpapers - Employment Tax Examinations	EMPLOYMENT TAX	4.23.4	09-2014	35224Y
Workpapers and Report Writing	FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG)	4.90.9	09-2014	33041N
Workpapers and Reports Resources	LB&I GUIDE FOR QUALITY EXAMINATIONS	4.46.6	04-2014	38197G

INTERNAL REVENUE MANUAL (IRM)

OBSOLETE IRM SECTIONS

September 2014

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				
1.15.4	03-2014	31426I	Retiring and Requesting Records	1.15.1 CH 4; 1(15)00

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
1.15.8	08-2009	30977U	Records Control Schedule for Administrative and Organizational Records	1.15.2 CH 1; 1(15)59.11
1.15.9	11-2002	30978F	Records Control Schedule for the Taxpayer Advocate Service	1.15.2 CH 2; 1(15)59.2(10)
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
1.15.30	01-2003	30999I	Records Control Schedule for Criminal Investigation	1.15.2 CH 23; 1(15)59.27
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
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)
1.18 DISTRIBUTION				
1.18.1	09-2006	38313W	Mission of Distribution	1.17.2.2; 1(17)5(22), 1(17)78
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				
1.32.6	01-2010	47964F	Purchase Card Program Handbook	
1.32.18	06-2003	35737G	Revenue Policies	
1.55 WAGE AND INVESTMENT				
1.55.1	05-2007	39817D	Delegations of Authority	
1.55.5	04-2007	37355S	Employee Suggestion Program	
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)

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
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				
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
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,SINO, 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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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				
3.11.3*	10-2012	33440G	Individual Income Tax Returns	3(11)30
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
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
3.17 ACCOUNTING AND DATA CONTROL				
3.17.277	11-2012	33928D	Electronic Payments	3.0.258; 3(17)(277)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	I3.24.6
3.24.17	01-2011	34545U	Federal Tax Deposit System	3.29.17; I3(29)(17)0
3.24.92	01-2006	34615H	SC Processing of Form W-4 Employees' Withholding Allowance Certificate	3.29.92; I3(29)(92)0
3.24.112	01-2007	34450M	Combined Annual Wage Reporting Recon.	I3.24.112
3.24.175	01-2007	34702F	Processing Form 5713	3.29.175; I3(29)(175)0
3.24.201	01-2007	34743A	Unreported Income Backup Withholding	3.29.201; I3(29)(201)0
3.24.253*	01-2007	34742P	Foreign Information System	3.29.253; I3(29)(227)0
3.24.259	01-2009	30711C	Applications for IRS Taxpayer Identification Numbers	3.29.259; I3(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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
3.37 INTERNATIONAL ISRP				
3.37.3*	01-2007	34861X	Individual Income Tax Returns	<i>13.37.3</i>
3.37.10	01-2010	34855T	Revenue Receipts	<i>13.37.10</i>
3.37.13	01-2008	34867L	Employment Tax Returns	<i>13.37.13</i>
3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS				
3.38.128	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	<i>3(41)(268)0</i>
3.42 ELECTRONIC TAX ADMINISTRATION				
3.42.1	01-2008	30618A	Overview of Electronic Tax Administration (ETA) Programs	<i>12.1.1; 3.42.228, 3.42.255; 3.11.38</i>
3.43 INTEGRATED MANAGEMENT SYSTEM				
3.43.401	02-2009	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	<i>3(43)(401)0</i>
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	<i>1.13.6</i>

Part 4: Examining Process

4.1 PLANNING AND SPECIAL PROGRAMS				
LEM 4.1.10*	02-2008	49797S	Return Preparer Program Coordinator	<i>New</i>
LEM 4.1.22*	09-2007	50259J	LMSB Workload Study	<i>New</i>
LEM 4.1.24*	09-2007	50260K	LMSB Sources of Returns, Ordering and Classification	<i>New</i>
4.3 MIDWEST AUTOMATED COMPLIANCE SYSTEM (MACS)				
4.3.1	11-2008	27744T	Overview	<i>104.9 CH 1</i>
4.3.2	11-2008	27745E	Responsibilities	<i>104.9 CH 2</i>
4.3.3	11-2008	27746P	MACS Security	<i>104.9 CH 3</i>
4.3.4	11-2008	27747A	User Procedures	<i>104.9 CH 4</i>
4.3.5	11-2008	27748L	Case Administration	<i>104.9 CH 5</i>
4.3.6	11-2008	27749W	Special Features and Procedures	<i>104.9 CH 6</i>
4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS				
4.4.8	07-2005	30318X	Credit Transfers and Miscellaneous Adjustments	<i>104.3 CH 8; 48(13)1-3</i>
4.4.13	08-2001	30324B	IDRS Research	<i>104.3 CH 13; 48(13)1-3</i>
4.4.20	05-2003	30344T	Missing Returns and Error Accounts	<i>104.3 CH 20; 48(13)1-3</i>
4.4.28	08-2001	30362P	Revenue Agent Reports (RAR's) Sent to States	<i>104.3 CH 28; 48(13)1-3</i>
4.6 PAYER COMPLIANCE				
4.6.1	06-2002	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	08-2002	32994Z	Information Returns and Information Reporting	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS)				
4.7.9	10-2003	30468E	Chief	4.7 CH 9
4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM				
4.9.2	04-2004	27666G	Description and Use of Examination Technical Time - Form 4502	4.9 CH 2; 4810:(13)00
4.10 EXAMINATION OF RETURNS				
LEM 4.10.12*	03-2006	40282C	Frivolous Return Program	New
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
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 teh 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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
4.51 LB&I CASE MANAGEMENT				
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.70 TE/GE EXAMINATIONS				
4.70.2	10-2002	32904J	TEGE Communications with Appeals	
4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS				
LEM 4.71.5*	04-2003	35643J	Form 5330 Examinations	<i>New</i>
4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES				
4.72.1	07-2013	35962T	Overview of Employee Plans Technical Guidelines	7.7.1 CH 1; 7(10)54
4.72.12	04-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	03-2014	60970J	Unrelated Business Activities	4.72.1 portions
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				
5.1.17	06-2011	29420A	Third Party Contacts	5.1 CH 17; 5348 [5300]
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
LEM 5.1.11*	03-2007	38523U	Delinquent Return Accounts	<i>New</i>
LEM 5.1.12*	05-2008	51021T	Cases Requiring Special Handling	<i>New</i>
LEM 5.1.18*	05-2008	51022E	Locating Taxpayers and Their Assets	<i>New</i>
LEM 5.1.20*	05-2008	51023P	Collection Inventory	<i>New</i>
5.2 REPORTS				
5.2.2	11-2004	35462O	Collection Reports	<i>5.2 CH. 2; 5890 [5800]</i>
LEM 5.2*	07-2001	27829F	Nonfilers	<i>LEM 5 CH 2; LEM V</i>
5.3 ENTITY CASE MANAGEMENT SYSTEMS				
LEM 5.3*	10-2002	27831R	Balance Due Accounts	<i>LEM 5 CH.3; LEM V</i>
5.4 CASE PROCESSING				
5.4.1	07-2001	29629X	Remittance Processing	<i>5.4 CH. 1; 5900</i>
5.4.2	07-2001	29630Y	Adjustments, Payment Tracer and Credit Transfers	<i>5.4 CH. 2; 5900</i>
5.4.3	01-2003	29631J	Clerical Procedures	<i>5.4 CH. 3; 5900</i>
LEM 5.4*	10-2007	27832C	Other Field Investigations and Techniques	<i>LEM 5 CH.4; LEM V</i>
5.5 INSOLVENCIES, DECEDENT ESTATES AND ESTATE TAXES				
LEM 5.5*	07-2001	27833N	Technical Support	<i>LEM 5 CH.5; LEM V</i>
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	<i>4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.21	11-2006	37633H	Doubt as to Liability Offers	<i>4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.22	11-2006	37634S	Effective Tax Administration Offers	<i>4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.23	11-2006	37637Z	Combination Offers	<i>4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.24	11-2006	37638K	Review, Closing and Reporting Requirements	<i>4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.25	11-2006	37639V	Case, Processing and Controls	<i>4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40</i>
5.8.26	11-2006	37640W	Special Case Processing	<i>4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40</i>
5.9 BANKRUPTCY AND OTHER INSOLVENCIES				
LEM 5.9.4*	02-2008	39989Y	Common Bankruptcy Issues	<i>New</i>
LEM 5.9.17*	05-2008	51073V	Closing a Bankruptcy Case	<i>New</i>
5.12 FEDERAL TAX LIENS				
LEM 5.12.3*	06-2010	48075N	Certificates Relating to Liens and Claims for Damages	
LEM 5.12.4*	08-2006	25673B	Judicial/Nonjudicial/Foreclosures	<i>New</i>
LEM 5.12.5*	01-2006	48016W	Redemptions	<i>New</i>
5.13 COLLECTION QUALITY MEASUREMENT				
5.13.2	05-2010	35469N	Embedded Quality Attribute Definitions	<i>5.13 CH 2; 5190</i>

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
5.13.3	05-2005	35470O	CQMS Reviewer Requirements	5.13 CH. 3; 5190
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions	Doc 12360; 5.13.5 portions; 5.13 CH 4
5.13.5	05-2005	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
5.13.7	08-2010	47657N	Advisory Embedded Quality Attribute Definitions	
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				
5.19.20*	05-2013	52741C	Large Dollar Case Processing	5.19.1.12
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	
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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
6.500 PAY AND ALLOWANCES				
6.500.1	09-2013	36957K	Pay Administration	0500
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				
7.20.7	04-2008	50253V	IRC 509(a)(3) Supporting Organizations Guide Sheet	
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
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

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
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	
8.19.3	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	
8.20 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				
8.22.1	09-2012	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases	8.20.5 portions, 8.20.6, 8.20.7, 8.20.11
8.22.2	12-2011	49096A	Technical Review	8.23.5; 8.7.2 portions
8.22.3	09-2012	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases	8.20.11
8.23 OFFER IN COMPROMISE				
8.23.5	07-2008	50806C	Collection Due Process OIC Procedures	8.13.2 portions
8.23.6	01-2014	50807N	OIC Processing and Closing 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

10.2.7	09-2008	51718D	Enforcement Shields	1.16.7
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
--------	---------	--------	----------------------	---------------

11.5 LEGISLATIVE AFFAIRS

11.5.3	03-2012	38765C	Guide to Congressional Correspondence	Document 11155
--------	---------	--------	---------------------------------------	----------------

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

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

Part 20: Penalty and Interest

20.1 PENALTY HANDBOOK

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

20.2 INTEREST

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

Part 21: Customer Account Services

21.6 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	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
22.22.7	12-2006	36299J	Partnership Relations-Issue Resolution Tracking System	
22.22.8	12-2006	36300Z	Partnership Relations-Stakeholder Relationship Management	
22.22.14	12-2006	36301K	Partnership Relations-Stakeholder Events Calendar	
22.22.15	12-2006	36302V	Partnership Relations-Product Development	
22.22.16	12-2006	37356D	Products on the Web	<i>New</i>

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>

25.8 OFP CODES

25.8.1	03-2013	36880Y	OFP Codes Overview	<i>121.9 CH 1; 3(30)(19)6</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	

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
LEM 25.10.4*	03-2007	32682E	Resource Access Control Facility (RACF)	
LEM 25.10.6*	01-2002	31156T	Secure Windows NT Configuration Standards	
25.12 DELINQUENT RETURN REFUND HOLD PROGRAM				
25.12.2	01-2007	36796H	Sensitive Cases and Circumstances	121.7 CH. 2; (MS) 5G-388
25.12.3	01-2007	36797S	Functional Processing	121.7 CH. 3; (MS) 5G-388
25.12.4	01-2007	36798D	Handling the Refund	121.7 CH. 4; (MS) 5G-388
LEM 25.12.1*	09-2008	32510J	Delinquent Return Refund Hold Program	LEM 25.12.3, LEM 25.12.4; 121.7 CH 1
LEM 25.12.3*	01-2007	32511U	Functional Processing	121.7 CH. 3
LEM 25.12.4*	01-2007	32512F	Handling the Refund	121.7 CH. 4
25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL				
25.14.1	08-2009	36875F	Production Control and Performance Reporting	121.8 CH 1; 3.30.19
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)

IRM Number	Revision Date	Catalog Number	Title	Old IRM Numbers
30.4.10	01-2007	29710H	Grievances, Greivance Appeals, and Procedures	<i>Part (30)</i>
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	<i>Part (30)</i>
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	<i>Part (30)</i>
30.5 RESOURCES, SERVICES AND FINANCIAL MANAGEMENT				
30.5.4	01-2007	29609F	Employment Tenure Commitments for Attorney Personnel	<i>Part (30)</i>
30.5.5	01-2007	29124P	Reassignment Policy and Procedure	<i>Part (30)</i>
30.5.6	01-2007	29125A	Employee Details	<i>Part (30)</i>
30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	<i>Part (30)</i>
30.6 SECURITY AND EMERGENCY PREPAREDNESS				
30.6.3	01-2007	29270E	Flexiplace	<i>Part (30)</i>
30.7 MANAGEMENT SYSYEMS 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>