



Internal Revenue Manual Index

September 2022

CONTENTS

The IRM Inventory four ways:

- Numerically
- By Owner
- Alphabetically
- Recently Obsolete



Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

BUSINESS OWNERS	<p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> ○ Affordable Care Act (ACA) ○ Appeals ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Facilities Management and Security Services (FMSS) (formerly AWSS) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Online Services (OLS) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ Privacy, Government Liaison and Disclosure (PGLD) ○ Research Applied Analytics and Statistics (RAAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI) ○ Whistleblower Office (WO) <p>Note: For IRM sections used by all IRS employees, the Audience category is “All.”</p>
IRM FORMAT	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
IRM ONLINE	IRM Online accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	<p>This site, which houses the repository of all IRS published products, provides current and historical versions of the IRM in portable document file (PDF) format.</p> <p>Access the published IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p>
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 2022

Section	Date	Catalog	Section Title	Audience
---------	------	---------	---------------	----------

Part 1 Organization, Finance and Management

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

Chapter 1.1 Organization and Staffing

1.1.1	7/29/2019	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/14/2019	30378Z	Office of the Commissioner	All
1.1.6	10/22/2021	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Appeals	All
1.1.8	6/9/2005	30382H	National Taxpayer Advocate	All
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	7/22/2022	30386Z	Information Technology	All
1.1.13	10/13/2021	30387K	Wage and Investment	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	9/25/2020	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/2/2019	40229Z	Criminal Investigation	All
1.1.20	11/29/2016	50178P	Office of Professional Responsibility	All
1.1.21	3/2/2020	37682C	Chief Financial Officer	All
1.1.22	11/2/2017	49171G	Human Capital Office	All
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	9/30/2021	14055T	Large Business and International Division	All
1.1.26	9/29/2021	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	8/16/2018	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	8/18/2022	92900T	Taxpayer Experience Office	All

Chapter 1.2 Servicewide Policies and Authorities

1.2.1	7/26/2022	29301S	Servicewide Policy Statements	All
1.2.2	7/27/2022	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/17/2022	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	8/10/2021	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	12/16/2021	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	7/16/2021	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
Chapter 1.4 Resource Guide for Managers				
1.4.1	1/20/2012	33466M	Management Roles and Responsibilities	All
1.4.2	7/17/2020	33467X	Monitoring and Improving Internal Control	All
1.4.3	4/1/2020	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.6	5/4/2020	31779Y	Managers Security Handbook	All
1.4.7	7/6/2022	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	6/22/2022	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	8/15/2022	60880E	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/22/2021	35340Z	Field Assistance Guide for Managers	W&I
1.4.12	7/20/2022	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	7/16/2021	49230M	TAS Guide for Managers	TAS
1.4.16	12/10/2021	35344R	Accounts Management Guide for Managers	W&I
1.4.18	10/16/2020	39913M	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.19*	10/26/2021	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	7/10/2020	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	12/20/2021	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/22/2022	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	9/28/2022	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/13/2020	57275B	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.4.28	2/26/2020	50773S	Appeals Managers Procedures	Appeals
1.4.29	2/7/2022	61645F	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.31	8/23/2022	66821V	IRS Quality Assurance Program	All
1.4.32	1/31/2022	71527E	Internal Control Review Program	All
1.4.40	4/14/2021	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	8/11/2021	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	2/12/2020	38446S	Insolvency	SB/SE
1.4.52	11/17/2021	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/4/2019	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	6/3/2016	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
1.4.61	12/16/2020	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 1.5 Managing Statistics in a Balanced Measurement System				
1.5.1	7/13/2021	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	1/14/2015	30332B	Uses of Section 1204 Statistics	All
1.5.3	5/19/2017	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/13/2020	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
Chapter 1.7 Research and Analysis for Tax Administration				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
Chapter 1.10 Office of the Commissioner of Internal Revenue				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
Chapter 1.11 Internal Management Documents System				
1.11.1	4/15/2020	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	5/19/2022	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/6/2021	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	5/16/2022	53704J	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	3/30/2022	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
Chapter 1.13 Statistics of Income				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
Chapter 1.14 Facilities Management				
1.14.2	8/29/2019	31321E	Supply Purchasing Program	All
1.14.3	9/27/2018	31322P	Furniture and Equipment Standards	FMSS
1.14.4	4/30/2018	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
Chapter 1.15 Records and Information Management				
1.15.1	2/5/2021	31421F	The Records and Information Management Program	All
1.15.2	2/11/2021	31423B	Types of Records and Their Life Cycles	All
1.15.3	2/15/2021	31425X	Disposing of Records	All
1.15.4	3/11/2021	31426I	Retiring and Requesting Records	All
1.15.5	2/12/2021	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/22/2021	31451T	Files Management	All
Chapter 1.17 Publishing				
1.17.1	7/15/2020	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	8/12/2021	31852I	Publishing Systems and Programs	All
1.17.3	7/15/2019	31853T	Tax Products Program	All
1.17.7	8/5/2022	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	8/13/2021	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	7/29/2020	59991C	User Guide for Requesting Published Products and Services	All
Chapter 1.18 Distribution				
1.18.2	11/20/2020	38314H	Forecasting Requirements	All
1.18.3	1/21/2021	38315S	Tax Forms Distribution Programs	W&I
1.18.4	3/23/2022	48239X	Knowledge Services	W&I
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
Chapter 1.20 Equal Employment Opportunity and Diversity				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
Chapter 1.22 Mail and Transportation Management				
1.22.1	11/23/2020	31771O	Mail and Transportation Management Overview	All
1.22.2	12/28/2020	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	1/14/2021	31773K	Addressing and Packaging	All
1.22.4	1/14/2021	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/12/2021	31775G	Mail Operations	All
1.22.6	10/27/2021	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All
1.22.8	1/21/2021	59044U	Mailing and Shipping Equipment	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 1.25 Practice Before the Service				
1.25.1	11/30/2016	48365U	Rules Governing Practice Before the IRS	All
1.25.2	5/1/2020	52482U	Practitioner Enrollment	RPO
1.25.4*	6/29/2016	52484Q	Processing Circular 230 Disciplinary Cases	OPR
Chapter 1.29 Audit Coordination Process				
1.29.1	7/15/2022	69176B	Authorities and Responsibilities	CRO
Chapter 1.31 CFO Internal Policy and Procedures				
1.31.3	4/13/2021	50906D	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	3/30/2022	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
Chapter 1.32 Servicewide Travel Policies and Procedures				
1.32.1	10/21/2021	39947S	IRS Local Travel Guide	All
1.32.4	7/30/2021	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	3/16/2022	38880S	Reporting on Event-Related Spending	All
1.32.11	11/4/2021	55730Z	IRS City-to-City Travel Guide	All
1.32.12	6/7/2022	39982Z	IRS Relocation Travel Guide	CFO
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	7/1/2021	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	7/22/2020	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process				
1.33.3	4/2/2020	50383K	Reimbursable Operating Guidelines	All
1.33.4	1/6/2021	48604K	Financial Operating Guidelines	All
Chapter 1.34 Revenue Accounting				
1.34.4	3/3/2021	53135C	Unpaid Assessments	CFO
Chapter 1.35 Financial Accounting				
1.35.3	8/26/2021	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	11/12/2021	43166F	Purchase Card Program	All
1.35.5	10/13/2020	47417B	Advances, Prepaid Expenses and Other Assets	All
1.35.6	4/23/2021	43194X	Property and Equipment Accounting	All
1.35.13	7/2/2021	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.16	8/24/2021	62653P	Managerial Cost Accounting	All
1.35.17	8/23/2022	62654A	Estimating Trust Fund Costs	All
1.35.18	11/24/2020	62656W	Imprest Funds	CI

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
1.35.19	6/18/2021	62657H	User Fees	CFO
1.35.24	12/22/2020	66160N	Establishing IRS Commitments and Obligations	CFO
Chapter 1.36 Administrative Accounting and Financial Management Reports				
1.36.4	8/4/2022	68711S	Administrative (Non-tax) Debt Management	All
Chapter 1.53 Small Business/Self-Employed				
1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
Chapter 1.54 TE/GE Division Organization and Management				
1.54.1	9/9/2021	32219B	TE/GE Roles and Responsibilities	TE/GE
Chapter 1.55 Wage and Investment				
1.55.2	11/29/2018	37989E	Organizational Changes	W&I
1.55.6	4/16/2018	48309K	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
Chapter 1.56 Large Business and International				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
Chapter 1.57 Facilities Management and Security Services Quality Assurance				
1.57.1	4/12/2021	75150D	Quality Assurance Programs	FMSS
Part 2 Information Technology				
<i>(Development, implementation, and maintenance of information systems.)</i>				
Chapter 2.2 Partnership Control System				
2.2.1*	12/3/2019	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	12/3/2019	28574P	PCS Command Code TSLOD	Appeals
2.2.3	12/3/2019	28575A	PCS Command Code TSCHG	Appeals
2.2.4	12/4/2019	28577W	PCS Command Code TSINQ	Appeals
2.2.5	12/3/2019	28578H	PCS Command Code TSDEL	Appeals
2.2.6	12/4/2019	28579S	PCS Command Code TSNOT	Appeals
2.2.7	12/3/2019	28580T	PCS Command Code TSCLS	Appeals
2.2.8	12/3/2019	28581E	PCS Command Code MSCHG	Appeals
2.2.9	12/4/2019	28582P	PCS Command Code TSUMY	Appeals
Chapter 2.3 IDRS Terminal Responses				
2.3.1	12/11/2012	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	3/16/2010	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	12/12/2019	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2020	28123U	Command Codes MFREQ and RECON	All
2.3.11*	12/9/2021	28124F	Command Codes TXMOD and SUMRY	All
2.3.12	5/27/2022	28125Q	Command Code ACTON	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
2.3.13	4/16/2020	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	12/17/2021	28128X	Command Code ENMOD	All
2.3.16	12/10/2019	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	6/16/2020	28130J	Command Code ESTABD	All
2.3.18	2/20/2020	28131U	Command Code ESTABM	All
2.3.20	3/26/2020	28133Q	Command Code URINQ (URF)	All
2.3.25	4/13/2020	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	11/30/2012	28139E	Command Code TDINQ	All
2.3.27	6/7/2012	28140F	Command Code ECREQ	All
2.3.28	12/9/2021	28141Q	Command Code FTDPN	All
2.3.29	4/14/2020	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/11/2012	28143M	Command Code DAILY	All
2.3.31	12/11/2018	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/19/2020	28145I	Command Code MFTRA	All
2.3.34	7/31/2020	28147E	Command Code PATRA	Appeals
2.3.35*	12/30/2021	28102R	Command Code IRPTR	Appeals
2.3.36	12/17/2021	28148P	Command Code SCFTR	Appeals
2.3.37	12/16/2021	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/4/2020	28150B	Command Code TXCMP	Appeals
2.3.40	4/22/2020	28152X	Command Code PICRD	Appeals
2.3.41	4/22/2020	28153I	Command Code PIEST	Appeals
2.3.43	12/17/2021	28155E	Command Code PIFTF	Appeals
2.3.44*	2/5/2021	28156P	Command Code PIVAR	Appeals
2.3.45	4/12/2022	28157A	Command Code XSINQ	All
2.3.47*	8/13/2020	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/16/2021	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	2/2/2022	28161I	Command Code EICMP	Appeals
2.3.51	12/8/2021	28163E	Command Code IMFOL	Appeals
2.3.52	6/19/2020	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	6/1/2022	28165A	Command Code PMFOL	Appeals
2.3.54*	4/13/2020	30809R	Command Code DDBOL	Appeals
2.3.55	12/16/2021	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	2/20/2020	28168H	Command Code ESTABR	Appeals
2.3.57	8/19/2019	58088M	Command Code BRTVU	Appeals
2.3.59*	12/20/2021	28171E	Command Codes BMFOL and BMFOR	CI
2.3.60	3/25/2020	28172P	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	7/1/2019	28174L	Command Code ESTAB	Appeals
2.3.63	8/15/2017	28175W	Command Codes RPVUE, RPVCU, and RPPRT	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
2.3.64	8/23/2019	28177S	Command Code EMFOL	Appeals
2.3.65	12/21/2021	53389C	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	4/6/2020	28178D	Command Code PLINF and PLINQ	Appeals
2.3.68	12/16/2021	28112N	Command Codes DUPOL and DUPPG	CI
2.3.69	5/18/2020	28181A	Command Code VPARS	Appeals
2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	12/22/2021	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/16/2021	28186D	Command Code DDPOL	Appeals
2.3.76	4/28/2020	32675P	Command Code ISTSD	Appeals
2.3.77	4/28/2020	32676A	Command Code ISTSE	Appeals
2.3.78	3/30/2020	32689D	Command Code LOCAT	Appeals
2.3.79	4/21/2020	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	6/26/2020	37170F	Command Code DDBKD	Appeals
2.3.81	2/18/2020	55093B	Command Code ESTABA	All
2.3.82	2/19/2020	55095X	Command Code ESTABH	All
2.3.85*	4/15/2020	61664M	Command Code DFAST and DLITE	All
2.3.86	12/27/2021	67908N	Command Code IRPOL	Appeals
Chapter 2.4 IDRS Terminal Input				
2.4.1	12/6/2012	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	3/23/2020	28192H	Command Code MESSG	All
2.4.5	6/19/2018	28193S	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	2/11/2019	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/11/2018	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	4/28/2020	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	6/2/2022	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/13/2021	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	4/28/2020	28200W	Command Code NMFTM	IT
2.4.12	4/12/2022	28201H	Command Codes DELET and CCPYT	All
2.4.13	6/30/2022	28202S	Command Code TERUP	All
2.4.14	4/17/2020	28203D	Command Code NMFST	All
2.4.15	2/3/2022	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	12/20/2021	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	12/30/2021	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	4/23/2021	28210S	Command Codes RFUND and REFAP	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
2.4.21	4/22/2020	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	4/14/2020	28213Z	Command Code CRMNL	All
2.4.23	4/22/2020	28214K	Command Code CHKCLR and CHKCL	All
2.4.24	8/10/2021	28215V	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	7/2/2019	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	4/8/2020	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	2/22/2017	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	4/1/2020	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	1/1/2010	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30*	6/24/2022	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	12/2/2011	28223V	Command Code LEVY	All
2.4.32*	3/6/2020	28224G	Command Code PDTUP	All
2.4.33	7/25/2022	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	7/31/2020	28226C	Command Code DOALL	All
2.4.35	2/20/2020	28227N	Command Code STN90	All
2.4.37	4/22/2020	28229J	Command Code NOREF Overview	All
2.4.38	3/24/2020	28230K	Command Code CSEDR	All
2.4.39	2/20/2020	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	12/10/2019	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	6/1/2017	28233R	Command Code UNLCE	All
2.4.42	4/23/2020	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	12/12/2014	28235N	Command Code PINEX	All
2.4.44	8/13/2021	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/31/2020	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	6/25/2020	28238U	Command Code VPMSG	All
2.4.48	5/11/2020	28239F	Command Code VPPIN	All
2.4.50	5/5/2020	28241R	Command Code ASIGN	All
2.4.52	8/10/2020	28243N	Command Codes TPCIN and TPCOL	IT
2.4.53	12/9/2020	31276M	Command Code DUPED	All
2.4.56	4/28/2020	32674E	Command Code ISTSR	All
2.4.57	4/22/2020	35348J	Command Code CDPTR	All
2.4.58	6/26/2020	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	7/27/2020	54615Z	Command Code TMSSN	All
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 2.5 Systems Development				
2.5.1*	6/6/2022	33496A	Systems Development	IT
2.5.3*	7/20/2022	33498W	Programming and Source Code Standards	IT
2.5.4*	12/17/2021	30905A	Document Standards	IT
2.5.5*	12/16/2021	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/17/2021	73139M	Function Point Standards	IT
2.5.11*	12/13/2021	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/16/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/27/2022	36192J	Database Design Techniques and Deliverables	IT
2.5.14	6/30/2010	35692E	Quality Assurance (QA)	IT
Chapter 2.7 Information Technology (IT) Operations				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/17/2021	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
Chapter 2.8 Audit Information Management System (AIMS)				
2.8.1*	12/13/2018	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/21/2021	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/15/2021	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/14/2021	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/15/2021	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/14/2021	28760D	AIMS Command Code AMAXU	LB&I
2.8.7*	12/9/2021	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/15/2021	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
Chapter 2.9 Integrated Data Retrieval System Procedures				
2.9.1*	11/18/2020	28250C	Integrated Data Retrieval System	IT
Chapter 2.11 IDRS Correspondence System				
2.11.1	4/27/2020	28244Y	IDRS Correspondence	IT
Chapter 2.12 Security and Privacy				
2.12.2	5/13/2021	69748P	Security and Communication Services (SACS) Security Command Codes	IT
Chapter 2.15 Enterprise Architecture (EA)				
2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All
Chapter 2.16 Enterprise Life Cycle (ELC)				
2.16.1	9/15/2022	49718J	ELC Guidance	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 2.17 Infrastructure Currency				
2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services				
2.21.1	2/23/2021	37317E	Introduction to Shopping Cart Processing for IT	IT
Chapter 2.22 Business Planning and Risk Management				
2.22.1	1/27/2020	38167S	Unified Work Request (UWR) Process	All
Chapter 2.25 Managed Service for IRS				
2.25.2	2/26/2018	37414Y	IRS Portal and Extranet Usage Standard	All
2.25.3	3/24/2020	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.5	4/1/2006	37014U	Accessibility Guidelines for the Web	All
2.25.20	12/11/2020	71879J	SharePoint	All
2.25.101	7/10/2020	38937M	IRS.gov Web Content Management Procedures	All
Chapter 2.28 Unified Communications				
2.28.1	8/2/2021	74354N	Unified Communications Policy	IT
Chapter 2.30 Section 508				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
Chapter 2.100 Integrated Process Management				
2.100.1	10/3/2019	48508B	Integrated Process Management Policy	IT
2.100.2	10/7/2019	59034Y	Integrated Process Management Standardization Process	IT
Chapter 2.109 Risk, Issue, and Action Item Management Practices				
2.109.1	4/16/2020	72207T	Risk, Issue, and Action Item Management Policy	IT
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
Chapter 2.110 Requirements Engineering				
2.110.1	8/12/2019	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
Chapter 2.120 Solution Engineering				
2.120.1	3/7/2022	59976N	Engineering Policy	All
2.120.6	3/8/2022	74884G	Engineering Planning Process	All
2.120.7	3/8/2022	74885R	Solution Design Process	All
2.120.8	3/8/2022	74886C	Interface Design Process	All
2.120.9	3/14/2022	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	3/15/2022	74889J	Engineering ELC Documentation Process	IT
2.120.11	3/8/2022	74890K	Data Management Process	All
2.120.12	3/8/2022	74891V	Naming Data Element(s)/Objects(s) Process	All
Chapter 2.123 Knowledge Management				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
2.123.1	9/24/2021	68608U	Knowledge Management Directive	All
2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
Chapter 2.125 Change Management				
2.125.1	9/19/2018	70893D	Change Management Policy	IT
2.125.2	9/24/2018	70895Z	Change Management Process Description	IT
Chapter 2.126 Enterprise Organizational Readiness				
2.126.1	11/20/2019	64032A	Enterprise Organizational Readiness Policy	IT
2.126.2	11/22/2019	67722P	Enterprise Organizational Readiness Process and Procedure Description	IT
Chapter 2.127 Testing Standards and Procedures				
2.127.1	5/15/2017	60807J	IT Test Policy	All
2.127.2	5/17/2017	60808U	IT Testing Process and Procedures	All
Chapter 2.142 Service Catalog Management				
2.142.1	6/4/2020	72725U	Service Catalog Management Directive	All
2.142.2	6/5/2020	72726F	Service Catalog Management Process and Procedures	All
Chapter 2.144 Capacity Management				
2.144.1	10/1/2019	61944X	Capacity Management Policy	All
2.144.2	10/8/2019	61946T	Business Capacity Management	All
2.144.3	8/6/2019	62038U	Component Capacity Management	All
2.144.4	10/8/2019	62040G	Service Capacity Management	All
2.144.5	7/28/2015	64078Y	Enterprise Demand Forecast	All
Chapter 2.145 Availability Management				
2.145.1	10/1/2019	61942B	Availability Management Policy	All
2.145.2	10/1/2019	61943M	Availability Management Process Description	All
Chapter 2.148 IT Support Services Management				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	5/11/2020	68034K	Incident Management Process	All
2.148.3	5/29/2020	68035V	Request Fulfillment Process	All
Chapter 2.149 IT Asset Management				
2.149.1	9/29/2022	67329K	Asset Management Policy	All
2.149.2	9/17/2018	67331W	Asset Management Process Description	All
2.149.3	9/18/2018	67521C	Asset Management Hardware Procedures	All
2.149.4	9/18/2018	67522N	Asset Management Software Procedures	All
Chapter 2.150 Configuration Management				
2.150.1	4/11/2022	60766Z	Configuration Management Policy	IT
2.150.2	6/24/2022	60767K	Configuration Management (CM) Process	IT
2.150.5	4/26/2021	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 2.172 Enterprise Control Authority and Operations				
2.172.1	4/21/2021	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/22/2021	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
Chapter 2.173 IT Program Governance				
2.173.1	1/28/2022	72357A	IT Governance Policy	IT
2.173.2	1/28/2022	72359W	IT Governance Procedures	IT
Part 3 Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
Chapter 3.0 General				
3.0.101*	8/31/2022	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	8/30/2021	33178B	Losses and Shortages	W&I
3.0.230	11/8/2021	33181Y	Lockbox Processing Procedures	W&I
3.0.275	10/14/2021	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	5/29/2019	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
Chapter 3.5 Accounts Services				
3.5.10	11/12/2021	37354H	Remittance Transaction Research (RTR) System	W&I
3.5.20*	11/24/2021	36983G	Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/9/2021	33260W	Files Management and Services	SB/SE
Chapter 3.8 Deposit Activity				
3.8.44*	11/9/2021	33386D	Campus Deposit Activity	SB/SE
3.8.45*	11/30/2021	29994V	Manual Deposit Process	SB/SE
3.8.46	11/19/2021	33950H	Discovered Remittance	SB/SE
3.8.47*	9/6/2022	33951S	Manual Deposit for Field Office Payment Processing	W&I
Chapter 3.10 Campus Mail and Work Control				
3.10.5	11/16/2021	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/12/2021	33395O	Information Returns Processing	W&I
3.10.72*	11/9/2021	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/12/2021	53717M	Batching and Numbering	All
Chapter 3.11 Returns and Documents Analysis				
3.11.3*	11/12/2021	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	11/4/2021	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/10/2021	33470U	Revenue Receipts	W&I
3.11.12*	10/12/2021	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	11/12/2021	33485T	Employment Tax Returns	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.11.14*	11/19/2021	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15*	11/9/2021	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/9/2021	33500X	Corporate Income Tax Returns	W&I
3.11.20*	10/29/2021	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/27/2021	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	11/9/2021	33515W	Excise Tax Returns	W&I
3.11.25*	11/2/2021	33525S	Miscellaneous Tax Returns	W&I
3.11.26*	10/29/2021	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	10/29/2021	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/12/2021	33575Y	Estate and Gift Tax Returns	W&I
3.11.154*	11/9/2021	33581C	Unemployment Tax Returns	SB/SE
3.11.180*	11/12/2021	33583Y	Allocated Tips	W&I
3.11.212*	11/12/2021	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	11/12/2021	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/9/2021	51221V	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249*	11/12/2021	33586F	Processing Form 8752	W&I
3.11.250	11/23/2021	74362N	Form 8300 Processing	SB/SE
Chapter 3.12 Error Resolution				
3.12.2*	11/16/2021	67652C	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	11/23/2021	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	11/10/2021	33620Q	Information Returns Processing	SB/SE
3.12.10*	11/5/2021	33630M	Revenue Receipts	LB&I
3.12.12*	12/2/2021	33640I	Exempt Organization Returns	TE/GE
3.12.13*	11/8/2021	33645L	Employment Tax Returns	W&I
3.12.14*	11/8/2021	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15*	11/9/2021	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/5/2021	33660A	Corporate Income Tax Returns	W&I
3.12.21	11/5/2021	33670W	Credit and Account Transfers	SB/SE
3.12.22*	11/1/2021	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	11/10/2021	33675Z	Excise Tax Returns	W&I
3.12.26*	10/22/2021	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/10/2021	33695R	General Unpostables	All
3.12.37*	11/10/2021	33710V	IMF General Instructions	SB/SE
3.12.38*	11/4/2021	32384X	BMF General Instructions	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.12.106*	11/8/2021	33740J	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154*	11/10/2021	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	6/22/2021	33744B	EPMF Unpostables	W&I
3.12.179*	11/5/2021	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/9/2021	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/10/2021	33752B	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/5/2021	33753M	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/9/2021	33756T	Error Resolution System for Excise Tax Returns	W&I
3.12.249*	11/12/2021	33755I	Processing Form 8752	W&I
3.12.251*	11/8/2021	33761M	Corporation Income Tax Returns	W&I
3.12.263*	11/5/2021	33741U	Estate and Gift Tax Returns	W&I
3.12.278	10/20/2021	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/9/2021	31656Y	BMF/CAWR/PMF Unpostable Resolution	W&I
Chapter 3.13 Campus Document Services				
3.13.2*	11/5/2021	33746X	BMF Account Numbers	W&I
3.13.5*	11/4/2021	33759A	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/12/2021	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.12	10/22/2021	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	6/22/2021	33775A	EPMF Account Numbers	TE/GE
3.13.40*	11/12/2021	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/9/2021	33780T	Media Transport and Control	SB/SE
3.13.122*	11/9/2021	31657J	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222*	11/4/2021	33790P	BMF Entity Unpostable Correction Procedures	W&I
Chapter 3.14 Notice Review				
3.14.1*	11/5/2021	31974X	IMF Notice Review	W&I
3.14.2*	11/4/2021	32201V	Notice Review - Business Master File (BMF) Notice Review	W&I
Chapter 3.17 Accounting and Data Control				
3.17.5*	12/3/2021	49225T	Hardcore Payment Tracers	W&I
3.17.10*	11/18/2021	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.15*	8/18/2022	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	11/26/2021	47866A	Refund Intercept Program	W&I
3.17.21*	9/12/2022	33880U	Credit and Account Transfers	W&I
3.17.30*	11/17/2021	33885X	SC Data Controls	W&I
3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
3.17.46*	11/17/2021	33900B	Automated Non-Master File Accounting	SB/SE
3.17.50	9/1/2021	33003Z	Redesigned Revenue Accounting Control System (RRACS) Procedures	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.17.63*	4/27/2021	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64*	8/18/2022	57118F	Accounting Control General Ledger Policies and Procedures	CFO
3.17.79*	11/24/2021	33915A	Accounting Refund Transactions	W&I
3.17.80*	11/23/2021	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220*	12/9/2020	33917W	Excess Collections File	LB&I
3.17.221	11/2/2017	33919S	Enterprise Computing Center Data Controls	IT
3.17.243*	9/8/2022	33916L	Miscellaneous Accounting	W&I
3.17.244*	8/18/2022	57188D	Manual Assessments	CFO
3.17.277	11/23/2021	33928D	Electronic Payments	SB/SE
3.17.278	12/2/2021	48070K	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
Chapter 3.20 Exempt Organizations Returns Processing				
3.20.12*	11/10/2021	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	10/21/2021	38871H	Exempt Organizations Photocopy Procedures	TE/GE
Chapter 3.21 International Returns and Documents Analysis				
3.21.3*	11/12/2021	34010Y	Individual Income Tax Returns	SB/SE
3.21.15*	11/9/2021	37648G	Foreign Partnership Withholding	LB&I
3.21.19*	11/5/2021	34014Q	Foreign Trust System	LB&I
3.21.25*	11/12/2021	34020U	Miscellaneous Tax Returns	LB&I
3.21.110*	11/12/2021	34025X	Processing Form 1042 Withholding Returns	LB&I
3.21.111*	11/12/2021	38622K	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/9/2021	60501S	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261*	11/9/2021	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	11/12/2021	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264*	11/3/2021	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
Chapter 3.22 International Error Resolution				
3.22.3*	11/8/2021	34030Q	Individual Income Tax Returns	SB/SE
3.22.15*	11/5/2021	37643D	Foreign Partnership Withholding	SB/SE
3.22.19*	11/10/2021	34033X	Foreign Trust System	SB/SE
3.22.110*	11/5/2021	34040M	Processing Form 1042 Withholding Returns	W&I
3.22.111*	11/12/2021	38623V	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261*	11/10/2021	39747Q	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
Chapter 3.24 ISRP System				
3.24.3	11/8/2021	34298E	Individual Income Tax Returns	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.24.7	11/5/2021	34318L	Delinquent Accounts	W&I
3.24.8	11/9/2021	34323E	Information Returns Processing	W&I
3.24.10	11/8/2021	34328H	Revenue Receipts	SB/SE
3.24.12	10/15/2021	34337S	Exempt Organization Returns	SB/SE
3.24.13	11/9/2021	34343W	Employment Tax Returns	W&I
3.24.14	11/8/2021	34347O	Fiduciary Income Tax Returns	W&I
3.24.15	11/8/2021	34352H	Partnership Return of Income	W&I
3.24.16	11/5/2021	34357K	Corporation Income Tax Returns	W&I
3.24.20	10/8/2021	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.21	11/9/2021	34373K	Credit and Account Transfers	SB/SE
3.24.22	10/29/2021	34378N	Employee Plan Returns	SB/SE
3.24.23	11/9/2021	34385C	Excise Tax Returns	W&I
3.24.25	11/12/2021	34384R	BMF International Miscellaneous Tax Returns	W&I
3.24.26	10/13/2021	34837X	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/8/2021	52572Z	EPMF Return Processing Form 5500-EZ	TE/GE
3.24.28	11/8/2021	34570F	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/7/2021	34555Q	SCRS Error Resolution	SB/SE
3.24.30	12/22/2017	34566X	Data Controls	SB/SE
3.24.37	11/10/2021	34412Y	General Instructions	SB/SE
3.24.38	11/18/2020	39345Q	BMF General Instructions	W&I
3.24.40	12/19/2017	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	1/26/2022	34590X	Campus Performance Evaluation Reporting System	W&I
3.24.106	10/27/2021	34442M	Estate Tax Returns	W&I
3.24.133	11/2/2021	34452I	Residual Remittance Processing System	SB/SE
3.24.143	10/27/2021	34455P	Gift Tax Returns	W&I
3.24.154	11/9/2021	34464A	Unemployment Tax Returns	W&I
3.24.159	1/30/2018	32933M	SCRS SC Edits	IT
3.24.162	1/2/2018	34677F	BOB Transcription Instructions	LB&I
3.24.180	1/26/2022	34713M	Allocated Tips	W&I
3.24.183	12/22/2017	34712B	Planning and Control Data	SB/SE
3.24.202	11/8/2021	34456A	Supervisory Operator's Manual	W&I
3.24.212	10/28/2021	34467H	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	3/2/2022	34468S	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	12/8/2021	34734P	Declaration for Electronic Filing	SB/SE
3.24.249	3/1/2022	34471P	Fiscal Year Required Payments/Form 8752	W&I
Chapter 3.28 Special Processing Procedures				
3.28.1*	1/19/2022	74536T	Informational Referral Receipt and Routing for Form 3949-A	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.28.2*	11/9/2021	71047R	Information Referral Process for Form 3949-A	W&I
3.28.3	10/26/2021	34521K	Individual Income Tax Returns	W&I
3.28.4*	11/8/2021	60510D	Identity Theft Returns for Submission Processing	W&I
Chapter 3.30 Work Planning and Control				
3.30.10	6/25/2018	32204C	Cost Estimate Reference	W&I
3.30.18	1/9/2017	68095X	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	1/12/2017	34720B	Production Control and Performance Reporting	SB/SE
3.30.20	3/31/2022	62236A	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	1/14/2022	47307E	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	1/11/2017	34755S	Project PCA Production Control Accounting	SB/SE
3.30.123*	11/8/2021	34760L	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	5/9/2022	34770H	Campus Monitoring Reports	SB/SE
3.30.126	4/25/2019	32161W	Control Data Analysis	W&I
3.30.127	5/9/2022	33048M	Workload Scheduling	SB/SE
Chapter 3.37 International ISRP				
3.37.110	11/8/2021	34874A	Chapter 3 Withholding Returns	SB/SE
Chapter 3.38 International Tax Returns and Documents				
3.38.147*	11/10/2021	34880E	International Notices	SB/SE
Chapter 3.40 Block Out of Balance Resolution				
3.40.8*	11/19/2020	34899V	Information Returns Processing	SB/SE
3.40.37	11/19/2020	34905O	General Instructions	SB/SE
Chapter 3.41 Optical Character Recognition Scanning Operations				
3.41.267*	11/10/2021	52522T	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269*	11/9/2021	34927C	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/12/2021	34916V	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/8/2021	34929Y	Scanner Operations on SCRIPS	W&I
3.41.276	11/5/2021	39954H	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/9/2021	48185K	Form 940 SCRIPS Processing	W&I
Chapter 3.42 Electronic Tax Administration				
3.42.4*	8/30/2022	30620M	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	12/2/2021	28779U	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	9/16/2022	37145U	EPSS Help Desk Support	W&I
3.42.8	9/20/2022	32530B	Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9*	12/7/2021	50233D	Filing Information Returns Electronically (FIRE)	W&I
3.42.10*	9/15/2022	36617X	Authorized IRS e-file Providers	LB&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
3.42.20	10/8/2020	60081H	Preparer e-file Hardship Waiver Requests	W&I
Chapter 3.43 Integrated Management System				
3.43.405	8/24/2016	56046M	Measured Employees Performance System (MEPS) for Managers	SB/SE
Chapter 3.45 TE/GE Processing				
3.45.1	11/12/2021	32507M	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE
Chapter 3.49 Statistics of Income Processing				
3.49.5	8/9/2021	51321W	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	6/27/2019	33419N	Statistical Editing of Corporation Tax Returns	RAAS
Part 4 Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
Chapter 4.1 Planning and Special Programs				
4.1.1*	9/25/2020	27602M	Planning, Monitoring, and Coordination	SB/SE
4.1.2	9/21/2020	27603X	Workload Identification and Survey Procedures	SB/SE
4.1.5	9/21/2020	27608A	Case Building, Classification, Storage and Delivery	SB/SE
4.1.8	8/4/2022	27612I	Special Examination Features and Programs	LB&I
4.1.9	11/21/2019	27613T	International Features	LB&I
4.1.10*	9/27/2021	39167C	Return Preparer Program Coordinator	LB&I
4.1.21*	1/21/2022	49267Z	LB&I Planning and Monitoring	LB&I
4.1.26*	12/7/2021	49273D	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.1.27*	7/13/2022	70767g	Information Return Case Selection	SB/SE
Chapter 4.2 General Examining Procedures				
4.2.1	9/23/2022	34440Q	General Examination Information	LB&I
4.2.2	2/12/2020	34443X	Disaster Assistance Relief	LB&I
4.2.3	10/1/2003	34445T	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5*	3/16/2022	34447P	Disclosure of Official Information	LB&I
4.2.6	8/9/2019	34448A	Examination of Employee Returns	LB&I
4.2.7	6/29/2017	25690M	Ex Parte Communication Procedures	Appeals
4.2.8	7/12/2022	69679N	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9*	7/6/2020	73502D	IDRS and Data Security for Examination	SB/SE
Chapter 4.4 AIMS Procedures and Processing Instructions				
4.4.1	4/15/2016	30311Y	Introduction	LB&I
4.4.3	9/16/2011	30313U	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/16/2011	30314F	Claims	Appeals
4.4.5	12/20/2012	30315Q	Closings to Appeals	Appeals
4.4.6	12/4/2009	30316B	Conversion of Returns	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.4.7	7/28/2022	30317M	Correspondence and Closing Letters	SB/SE
4.4.9	8/23/2012	30319I	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/7/2011	30321U	Employment/Excise Tax Adjustments	Appeals
4.4.11	7/1/2022	30322F	Entity Changes	SB/SE
4.4.12	5/17/2016	30323Q	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	2/20/2015	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/20/2011	30327I	Inventory Control	Appeals
4.4.17	7/15/2011	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	6/11/2010	30329E	Large Dollar Cases	Appeals
4.4.21	7/19/2012	30345E	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/6/2009	30346P	Non-Master File (NMF) Processing	Appeals
4.4.23	10/28/2013	30347A	Openings	Appeals
4.4.25	7/26/2012	30349W	Quick Assessments	Appeals
4.4.26	2/14/2014	30359S	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/22/2009	30361E	Reports	Appeals
4.4.29	5/10/2011	30363A	Social Security Administration (SSA) Adjustments	Appeals
4.4.33	4/13/2010	30373W	Transfers	Appeals
4.4.34	3/4/2011	30374H	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/29/2009	30375S	Unpostable Resolution	Appeals
Chapter 4.5 TE/GE AIMS Manual				
4.5.1	12/10/2021	36157C	TE/GE AIMS Processing	TE/GE
4.5.2	12/9/2021	36158N	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	12/1/2021	36268K	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/29/2021	36159Y	TE/GE Reports	TE/GE
Chapter 4.7 Examination Returns Control System (ERCS)				
4.7.1	6/24/2022	30415R	Overview	LB&I
4.7.2	6/27/2022	30416C	Security	LB&I
4.7.3	6/24/2022	30417N	Statute of Limitations	LB&I
4.7.4	7/6/2022	30418Y	Planning and Special Programs (PSP)	LB&I
4.7.5	6/27/2022	30419J	Group and Territory	LB&I
4.7.6	6/30/2022	30420K	Reports	LB&I
4.7.7	11/23/2020	30465X	Technical Services	LB&I
4.7.8	6/24/2022	30467T	Centralized Case Processing	LB&I
4.7.10	6/27/2022	30469P	AIMS/ERCS Staff	LB&I
Chapter 4.8 Technical Services				
4.8.1	2/26/2021	31455L	Organization and Responsibilities	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.8.2	3/29/2017	31456W	Case Processing	SB/SE
4.8.4	4/18/2022	31433X	Mandatory Review	SB/SE
4.8.5	10/5/2017	31422Q	Post Examination Case Processing Requirements	LB&I
4.8.6	8/26/2020	65519W	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	4/4/2022	31424M	Technical Field Support	SB/SE
4.8.8	2/11/2021	31428E	Miscellaneous Responsibilities	LB&I
4.8.9	10/13/2020	50713Q	Statutory Notices of Deficiency	SB/SE
4.8.10	4/20/2018	50714B	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	3/29/2017	68642Q	Fraud Program Responsibilities	SB/SE
Chapter 4.9 Examination Technical Time Reporting System				
4.9.1	10/27/2020	27665V	Outline of System	LB&I
Chapter 4.10 Examination of Returns				
4.10.1	7/12/2022	27634W	Overview of Examiner Responsibilities	LB&I
4.10.2*	9/29/2022	27635H	Pre-Contact Responsibilities	SB/SE
4.10.3	2/26/2016	27636S	Examination Techniques	LB&I
4.10.4	12/23/2016	27637D	Examination of Income	Appeals
4.10.5	3/25/2022	27639Z	Required Filing Checks	LB&I
4.10.6	7/13/2001	27641L	Penalty Considerations	Appeals
4.10.7	9/12/2022	27642W	Issue Resolution	Appeals
4.10.8	3/25/2021	27643H	Report Writing	LB&I
4.10.9	8/11/2014	27644S	Workpaper System and Case File Assembly	SB/SE
4.10.10	6/9/2022	34502D	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	9/29/2022	35204G	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/28/2015	35206C	Certain Technical Issues	SB/SE
4.10.15	3/2/2020	38773C	Report Generation Software	SB/SE
4.10.16	3/23/2016	37578T	Examination Operational Automation Database (EOAD)	Appeals
4.10.20	12/8/2020	38775Y	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21*	8/29/2019	51337G	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	6/18/2020	48619J	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.27	12/24/2013	54356R	Identity Theft Case Processing for Field Examiners	LB&I
4.10.28	4/4/2022	69295J	Designation of cases for litigation	All
Chapter 4.11 Examining Officers Guide (EOG)				
4.11.5	11/19/2019	36009R	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	2/9/2021	36013Z	Changes in Accounting Methods	LB&I
4.11.11	2/13/2014	36099H	Net Operating Loss Cases	LB&I
4.11.29	3/10/2020	36395S	Transfer of Returns Open for Examination	LB&I
4.11.51*	10/30/2020	36482Q	Return Preparer Program	SB/SE
4.11.52	12/16/2021	36501M	Transferee Liability Cases	LB&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.11.55	5/29/2018	36505E	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	7/20/2020	36507A	Third-Party Contacts	LB&I
Chapter 4.12 Nonfiled Returns				
4.12.1	10/5/2010	27548J	Nonfiled Returns	Appeals
Chapter 4.13 Audit Reconsideration				
4.13.1	12/16/2015	31048S	Introduction	SB/SE
4.13.2	12/16/2015	31049D	Contact Employees	SB/SE
4.13.3	12/17/2015	31050E	Central Reconsideration Unit	SB/SE
4.13.5	12/16/2015	31052A	Exam SFR Reconsiderations	SB/SE
4.13.6	12/16/2015	31054W	Appeals	Appeals
4.13.7	12/17/2015	31055H	Exhibits	SB/SE
Chapter 4.15 Jeopardy/Termination Assessments				
4.15.1	7/26/2021	28044W	Jeopardy and Terminations	Appeals
4.15.3	10/5/2021	28046S	Assessment Procedures (Centralized Case Processing)	Appeals
Chapter 4.16 Special Enforcement Program (SEP)				
4.16.1	6/13/2017	34426M	SEP Responsibilities and Case Development	CI
Chapter 4.17 Compliance Initiative Projects				
4.17.1	4/24/2017	34366V	Overview of Compliance Initiative Projects	LB&I
4.17.2	4/25/2017	34367G	Responsibilities	LB&I
4.17.3	5/15/2017	34368R	Requirements	LB&I
4.17.4	5/15/2017	34369C	Procedures	SB/SE
Chapter 4.18 Exam Offer-In-Compromise				
4.18.1	1/10/2022	28827T	Offers in Compromise Received in Exam	LB&I
Chapter 4.19 Liability Determination				
4.19.2*	9/29/2022	36856	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	9/24/2021	36857J	IMF Automated Underreporter Program	SB/SE
4.19.4*	4/22/2022	36858U	CAWR Reconciliation Balancing	SB/SE
4.19.5*	9/20/2022	36859F	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	11/24/2021	34131C	Minister and Religious Waiver Program	SB/SE
4.19.7*	9/28/2022	36334F	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	9/25/2020	40897H	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	9/24/2020	50704F	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.10*	11/30/2021	48148H	Examination General Overview	SB/SE
4.19.11*	12/15/2021	48149S	Examination Classification of Work	W&I
4.19.12	6/19/2020	48150T	Centralized Files and Scheduling	SB/SE
4.19.13*	4/6/2022	48151E	General Case Development and Resolution	SB/SE
4.19.14*	12/6/2021	48152P	EITC Revenue Protection Strategy	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.19.15*	2/1/2022	48153A	Discretionary Programs	SB/SE
4.19.16	11/1/2021	48155W	Claims	SB/SE
4.19.17*	10/6/2016	48156H	Non-Filer Program	SB/SE
4.19.19	12/8/2021	48158D	Campus Examination Telephone Contacts	W&I
4.19.20*	12/3/2021	48160P	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/3/2021	48161A	Clerical	SB/SE
4.19.22	4/19/2022	50661Z	CAWR Control	SB/SE
4.19.23	9/6/2022	50662K	FUTA Control	SB/SE
4.19.25*	6/14/2022	59919S	Information Return Penalty (IRP) Procedures	SB/SE
Chapter 4.20 Examination Collectibility				
4.20.1*	6/23/2020	29628M	Examination Collectibility Procedures	SB/SE
Chapter 4.21 Electronic Filing Program				
4.21.1*	8/12/2011	28517U	Monitoring the IRS e-file Program	LB&I
Chapter 4.22 National Research Program (NRP)				
4.22.1	9/6/2017	33006G	National Research Program Overview	LB&I
4.22.2	9/27/2017	33007R	NRP Case Building	LB&I
4.22.3	12/29/2017	33008C	Classification of NRP Returns	LB&I
4.22.4*	1/28/2021	33009N	Examination of NRP Returns	LB&I
4.22.5	4/15/2020	33011Z	Campus Compliance Operations Site	LB&I
4.22.6*	6/25/2018	48403X	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/15/2021	50358Z	NRP EITC Component of the Individual Reporting Compliance Study	RAAS
Chapter 4.23 Employment Tax				
4.23.1	2/2/2022	35221R	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	2/28/2022	35222C	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	2/25/2021	35223N	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	5/4/2021	35224Y	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5*	8/14/2020	35225J	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	1/8/2021	35226U	Classification Settlement Program (CSP)	Appeals
4.23.7	5/10/2021	35227F	Employment Tax on Tip Income	Appeals
4.23.8	3/19/2021	35228Q	Determining Employment Tax Liability	LB&I
4.23.9	12/23/2019	35229B	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	6/29/2020	35231N	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/18/2019	35232Y	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	6/14/2021	35233J	Delinquent Return Procedures	Appeals
4.23.13	8/5/2020	35234U	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	5/8/2020	35235F	Statute Control and Extension	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.23.15	1/2/2020	35236Q	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	4/22/2022	52847R	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	1/3/2020	59702V	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	3/22/2021	66111S	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	6/22/2020	66486W	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/17/2021	66694Y	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	1/8/2021	67744D	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	6/29/2021	69741Q	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	6/15/2021	71053V	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26*	1/26/2022	52560H	Campus Employment Tax Non-Filer Program	SB/SE
Chapter 4.24 Excise Tax				
4.24.1	8/16/2022	28302T	Introduction to Excise Taxes	SB/SE
4.24.2	8/31/2021	28303E	Form 637 Excise Tax Registrations	Appeals
4.24.5	2/8/2019	28306L	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	8/16/2022	28307W	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/16/2020	28309S	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	7/16/2021	28310T	Excise Tax Penalties Guidance	SB/SE
4.24.10	4/19/2022	35213R	Appeals Referral Procedures	SB/SE
4.24.13	2/11/2021	38334Z	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	5/2/2022	54956X	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	4/22/2021	57469Z	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	1/10/2020	58891R	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/20/2016	58892C	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/23/2020	59137G	Excise Case Selection	SB/SE
4.24.20	7/8/2020	67929Q	Excise Tax Report Writing Guide	SB/SE
4.24.21	7/8/2020	67932N	Case Closings	SB/SE
4.24.22*	8/10/2021	74339Y	Campus Procedures for Excise Tax	SB/SE
4.24.23	8/25/2021	75166N	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	8/25/2021	75167Y	Form 637 Registration File Administration and Required Documentation	LB&I
4.24.25	11/23/2021	75251P	Issue Management System, Notebook and Workpapers	Appeals
Chapter 4.25 Estate and Gift Tax				
4.25.1	6/14/2021	35011T	Estate and Gift Tax Examinations	SB/SE
4.25.2*	10/8/2020	34469D	Campus Estate and Gift	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.25.3	7/23/2018	58876C	Planning, Classification, and Selection	SB/SE
4.25.4	7/31/2020	58877N	International Estate and Gift Tax Examinations	SB/SE
4.25.5	7/28/2020	58878Y	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/7/2021	58879J	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	6/14/2021	58880K	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	7/8/2021	58881V	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/26/2021	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	6/14/2021	58883R	Case Closing Procedures	SB/SE
4.25.11	7/28/2020	58884C	Special Examination Procedures	SB/SE
4.25.12	7/20/2020	58885N	Valuation Assistance	SB/SE
4.25.13	10/7/2021	58886Y	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/10/2021	58887J	Miscellaneous Procedures	SB/SE
Chapter 4.26 Bank Secrecy Act				
4.26.1	2/15/2019	27699B	Introduction and Program Structure	SB/SE
4.26.3	3/15/2022	27702N	Examination Case Selection (ECS)	SB/SE
4.26.4	3/17/2022	35434W	FinCEN Query (FCQ)	SB/SE
4.26.5	6/23/2020	27703Y	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/8/2019	27704J	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/11/2019	27706F	Bank Secrecy Act Penalties	SB/SE
4.26.8	2/14/2019	27707Q	Special Procedures	SB/SE
4.26.9	11/12/2019	35436S	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	3/23/2020	27708B	Form 8300 History and Law	SB/SE
4.26.11*	8/4/2021	27709M	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	7/13/2021	35437D	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	4/10/2020	35439Z	Structuring	SB/SE
4.26.14*	7/20/2020	27711Y	Disclosure	SB/SE
4.26.15	1/13/2021	35442W	General Program	SB/SE
4.26.16	6/24/2021	39110X	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17*	11/22/2021	48401B	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
Chapter 4.27 Bankruptcy				
4.27.1*	7/6/2020	27750X	Examiner Responsibilities and Procedures	SB/SE
Chapter 4.29 Pass-Through Control System				
4.29.1	8/6/2019	36921I	Overview of the PCS	Appeals
4.29.2	8/9/2019	36922T	Maintaining the PCS Database	Appeals
4.29.3	8/9/2019	36923E	PCS Database Elements	Appeals
4.29.4	8/12/2019	36924P	PCS Reports	Appeals
4.29.5	8/15/2019	36925A	PCS TEFRA/ILSC Notices and Cover Letters	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 4.30 LB&I General Procedures				
4.30.1	8/25/2020	32528P	Pre-Filing Agreement Program	LB&I
Chapter 4.31 Pass-Through Entity Handbook				
4.31.1	4/4/2019	36873J	Introduction	Appeals
4.31.2*	5/10/2019	36874U	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3*	4/10/2019	36879X	TEFRA Examinations - CPF Procedures	Appeals
4.31.4*	4/5/2019	35419H	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5*	5/17/2022	35421T	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6*	8/8/2022	35422E	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/6/2020	50160J	TEFRA Bankruptcy	LB&I
4.31.8*	10/15/2020	66796V	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.31.9*	9/22/2022	72936D	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
Chapter 4.32 Abusive Transactions				
4.32.1	10/12/2021	38329G	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	6/4/2018	38330H	The Abusive Transactions (AT) Process	LB&I
4.32.3	1/29/2021	38331S	Coordination and Roles of Cross-Functional Units	SB/SE
4.32.4	2/11/2016	38332D	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Appeals
Chapter 4.33 Electronic Business				
4.33.1	9/1/2020	53050Q	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
Chapter 4.34 SB/SE Emerging Issues				
4.34.1	10/8/2021	74522F	SB/SE Emerging Issue Process	SB/SE
Chapter 4.36 Joint Committee Procedures				
4.36.1	6/18/2021	32505Q	Joint Committee Process Overview	LB&I
4.36.2	6/18/2021	32891R	Identification of Joint Committee Cases	LB&I
4.36.3	6/21/2021	32892C	Examination Team Responsibilities	LB&I
4.36.4	6/21/2021	32893N	Joint Committee Review Team Procedures	LB&I
4.36.5	6/21/2021	32894Y	Reports	LB&I
Chapter 4.37 Financial Products and Transactions				
4.37.1	8/12/2019	27674G	Financial Products Specialty	All
Chapter 4.46 LB&I Examination Process				
4.46.1	9/23/2021	38191S	General Information and Definitions	LB&I
4.46.3	1/19/2022	38194Z	Planning the Examination	LB&I
4.46.4	9/23/2021	38195K	Executing the Examination	LB&I
4.46.5	5/2/2022	38196V	Resolving the Examination	LB&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.46.6	9/16/2021	38197G	Workpapers and Reports Resources	LB&I
4.46.10	3/20/2019	38201D	Outside Expert Program	LB&I
Chapter 4.47 Computer Audit Specialist				
4.47.1	2/23/2021	27549U	Computer Audit Specialist Program (CAS)	All
4.47.2	6/28/2021	27550V	CAS Technical and Procedural Information	All
4.47.3	2/22/2021	34154B	Statistical Sampling Auditing Techniques	All
Chapter 4.48 Engineering Specialty				
4.48.1	9/23/2020	28459Z	Overview of Engineering Program	All
4.48.2	10/1/2012	31715E	Valuation Assistance for Cases Involving Works of Art	Appeals
4.48.3	9/22/2020	39439N	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	9/22/2020	39441Z	Business Valuation Guidelines	LB&I
4.48.5	9/22/2020	39442K	Intangible Property Valuation Guidelines	LB&I
4.48.6	9/22/2020	39443V	Real Property Valuation Guidelines	LB&I
Chapter 4.50 LB&I Compliance Integration				
4.50.1	7/1/2022	69791W	Campaign Development Process	LB&I
4.50.2*	7/26/2022	69792H	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3*	9/27/2022	69793S	Large Corporate Compliance Program	LB&I
Chapter 4.51 LB&I Case Management				
4.51.2	8/3/2021	33207T	LMSB Administrative Guidance	LB&I
4.51.4	2/9/2021	37347S	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	4/16/2020	57674U	Compliance Assurance Process (CAP) Examinations	LB&I
Chapter 4.52 Global High Wealth Program				
4.52.1	4/27/2022	64023P	Global High Wealth Program Processes and Procedures	LB&I
Chapter 4.60 International Procedures				
4.60.1*	10/15/2018	35009H	Exchange of Information	All
4.60.2	8/9/2021	35007L	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3*	9/13/2021	35008W	Tax Treaty Related Matters	LB&I
Chapter 4.61 International Program Audit Guidelines				
4.61.3	12/13/2018	27728T	Development of IRC 482 Cases	LB&I
4.61.7	10/8/2019	27733M	Controlled Foreign Corporations	LB&I
4.61.11	4/3/2020	27738P	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	5/24/2019	27739A	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	7/23/2020	50701Y	Dual Consolidated Losses	LB&I
4.61.14	6/8/2020	73515G	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
Chapter 4.62 International Relations				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.62.1	3/23/2022	33000S	International Visitors Program	All
4.62.3	4/5/2019	33167U	Requests for Representation Funds and Gifts for Foreign Officials	All
Chapter 4.63 Withholding and International Individual Compliance				
4.63.1	1/18/2018	67713E	Overview of the WIIC Practice Area	LB&I
4.63.2	1/18/2018	67714P	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3*	4/27/2021	67715A	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	4/22/2020	67717W	Examination Procedures	LB&I
4.63.5	1/18/2018	67718H	International Penalties and Procedures – Individuals	LB&I
Chapter 4.64 Central Withholding Agreement (CWA) Program				
4.64.1*	9/8/2020	66119C	Case Development and Processing Guidelines	LB&I
Chapter 4.65 FATCA Foreign Financial Institution (FFI) Operational Procedures and Compliance				
4.65.1*	7/25/2022	57672Y	The IRS FFI List Publishing Processes Document	LB&I
Chapter 4.70 TE/GE Examinations				
4.70.1*	7/7/2021	71182Z	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	4/13/2021	57907G	Promoter Investigations	LB&I
4.70.5	8/5/2021	71613R	Issue Identification and Research	TE/GE
4.70.6	5/26/2022	71614C	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/8/2021	71618U	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
Chapter 4.71 Employee Plans Examination of Returns				
4.71.1	2/25/2022	35855D	Overview of Form 5500 Examination Procedures	TE/GE
4.71.2	11/12/2021	33831Z	Overview of IDRS	TE/GE
4.71.3*	3/18/2022	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/8/2020	35909Q	Discrepancy Adjustments	TE/GE
4.71.5	2/14/2022	35239X	Form 5330 Examinations	TE/GE
4.71.6	10/29/2019	37345W	Employee Plans Referrals	TE/GE
4.71.7	10/4/2019	33832K	Survey Returns	TE/GE
4.71.8	12/17/2019	33833V	EP Claims	TE/GE
4.71.9	8/12/2021	33834G	Statute Control Procedures	TE/GE
4.71.10	10/29/2019	33837N	Form 990-T Processing	TE/GE
4.71.12	11/5/2019	33838Y	Case File Assembly Guidelines	TE/GE
4.71.13	7/12/2019	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	8/26/2021	35241J	EP Mandatory Review	TE/GE
4.71.16	12/22/2021	55224Q	Employee Plans Large Case Examinations	TE/GE
4.71.17	12/2/2021	57900H	Non-Return Unit Examinations	TE/GE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.71.19	10/28/2019	57902D	Fast Track Settlement Procedures	TE/GE
4.71.20	10/6/2021	58195C	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	7/15/2019	61727K	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/20/2021	61728V	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/29/2019	61730H	Bankruptcy Procedures	TE/GE
4.71.25	11/22/2019	65117W	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/23/2020	68748F	Form 5329 Examination Procedures	TE/GE
Chapter 4.72 Employee Plans Technical Guidelines				
4.72.2	11/29/2021	35951M	Cash or Deferred Arrangements	TE/GE
4.72.3	6/24/2021	35952X	Employee Contributions and Matching Contributions	TE/GE
4.72.4	5/23/2017	35953I	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	4/1/2021	35954T	Top-Heavy Plans	TE/GE
4.72.6	11/12/2021	35955E	IRC 415(b)	TE/GE
4.72.7	9/23/2021	35956P	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	4/6/2022	35957A	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	8/3/2020	35958L	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	12/8/2020	35959W	Single-Sum Distributions or Single-Sum Like Distributions	TE/GE
4.72.11	9/21/2017	35960X	Prohibited Transactions	TE/GE
4.72.13	12/7/2021	27872M	IRC 403(b) Plans	TE/GE
4.72.14	12/2/2019	32023H	Multiemployer Plan Examination Guidelines	TE/GE
4.72.15	6/11/2021	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines	TE/GE
4.72.16	12/8/2020	33536Z	IRC 430 Examination Guidelines	TE/GE
4.72.17	9/18/2020	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	TE/GE
4.72.18	12/17/2019	35924F	Nonbank Trustee Investigation Procedures	TE/GE
4.72.19	11/18/2021	55470G	IRC 457 Examination Guidelines	TE/GE
Chapter 4.75 Exempt Organizations Examination Procedures				
4.75.7	10/4/2019	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/14/2019	33212M	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	1/18/2017	33213X	On-Site Audit Guidelines	TE/GE
4.75.12	11/12/2019	33215T	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/16/2019	33216E	Issue Development and Conclusion	TE/GE
4.75.15	1/14/2020	33218A	Closing Letters and Examination Reports	TE/GE
4.75.16	2/5/2020	33220M	Case Closing Procedures	TE/GE
4.75.17	10/15/2019	33221X	Mandatory Review	TE/GE
4.75.20	7/30/2019	33225P	Final Case Processing	TE/GE
4.75.21	11/5/2019	33226A	EO Special Examination Procedures	TE/GE
4.75.22	11/7/2019	33228W	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
4.75.24	5/18/2021	27552R	Organizations Covered by a Group Ruling	TE/GE
4.75.25	5/1/2017	33232E	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	6/8/2017	33237H	Discrepancy Adjustments	TE/GE
4.75.31*	10/18/2019	54706P	Conversion of Returns	TE/GE
4.75.32	5/2/2019	33238S	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	5/29/2019	48088Q	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	8/10/2020	49383A	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	1/14/2020	54705E	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	2/7/2020	55996R	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38*	10/15/2020	67328Z	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	3/24/2022	70892S	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/18/2019	71315K	Employment Tax Audit Procedures	TE/GE
Chapter 4.80 Government Entities Examinations				
4.80.1	2/23/2021	71643F	Technical Assistance and Technical Advice Requests	TE/GE
Chapter 4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures				
4.81.5	8/5/2021	51852A	Conducting the Examination	TE/GE
4.81.6	2/20/2019	54530N	Closing Agreements	TE/GE
4.81.7	4/1/2020	51851P	Bondholder Identification and Referrals	TE/GE
4.81.12*	10/1/2019	55322V	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/17/2019	68190V	Unagreed Issues	TE/GE
Chapter 4.82 Tax Exempt Bonds Examination Guidelines				
4.82.2	3/18/2021	68189U	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3*	7/2/2021	68187Y	Direct Pay Bonds	TE/GE
Chapter 4.86 Indian Tribal Governments (ITG) Procedures				
4.86.1	6/16/2020	34422U	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/15/2020	67969A	Conducting Indian Tribal Government Examinations	TE/GE
Chapter 4.88 Indian Tribal Governments Examination Issues and Procedures				
4.88.1	12/10/2021	34424Q	Examination Issues Pertaining to ITG Cases	TE/GE
Chapter 4.103 Compliance Data Environment (CDE)				
4.103.1	1/25/2022	55116P	CDE Application and Procedures	SB/SE
Chapter 4.119 BMF Liability Determination				
4.119.1*	7/14/2022	55352J	BMF Underreporter (BUR) Control	SB/SE
4.119.3	7/11/2022	55354F	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4*	7/26/2022	55355Q	BMF Underreporter (BUR) Program	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
---------	------	---------	---------------	----------

Part 5 Collecting Process

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

Chapter 5.1 Field Collecting Procedures

5.1.1	6/28/2021	27899D	Miscellaneous Collection Procedures	SB/SE
5.1.2*	8/20/2021	27784D	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	12/15/2020	27755A	Safety, Security, and Control	SB/SE
5.1.4	3/10/2022	27786Z	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5*	11/4/2019	27787K	Balancing Civil and Criminal Cases	SB/SE
5.1.7*	4/26/2021	27788V	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8*	11/10/2015	27789G	Courtesy Investigations	SB/SE
5.1.9	8/27/2021	35409L	Collection Appeal Rights	Appeals
5.1.10	10/12/2021	27790H	Taxpayer Contacts	SB/SE
5.1.11*	2/28/2020	27791S	Delinquent Return Investigations	SB/SE
5.1.12*	4/13/2022	27992F	Cases Requiring Special Handling	SB/SE
5.1.14	3/8/2011	27794Z	Field Collection Techniques and Other Assignments	Appeals
5.1.15*	3/9/2021	28316H	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18*	7/17/2019	27558F	Locating Taxpayers and their Assets	All
5.1.19	2/7/2020	37576X	Collection Statute Expiration	SB/SE
5.1.20	7/8/2019	50396N	Collection Inventory	SB/SE
5.1.21	10/7/2020	50718T	Collecting from Limited Liability Companies	SB/SE
5.1.22	8/1/2019	52164V	Disclosure	SB/SE
5.1.23	6/22/2022	52165G	Taxpayer Representation	SB/SE
5.1.24*	3/2/2018	58417H	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25*	6/8/2020	54431X	IDRS and Data Security for Collection	SB/SE
5.1.28*	7/14/2021	61662Q	Identity Theft for Collection Employees	SB/SE
5.1.29*	1/9/2015	67152X	Petition for Remission Program	SB/SE

Chapter 5.2 Reports

5.2.1	11/5/2019	35459R	Collection Time Reporting	SB/SE
5.2.4	10/30/2018	35464K	Collection Reports	SB/SE

Chapter 5.3 Entity Case Management Systems

5.3.1	7/29/2021	35466G	ENTITY Case Management System (ENTITY)	SB/SE
-------	-----------	--------	--	-------

Chapter 5.4 Case Processing

5.4.10*	12/20/2019	49238W	General Case Processing	SB/SE
5.4.11	5/24/2021	49239H	CCP Installment Agreements	SB/SE
5.4.12*	11/30/2016	49241T	Field Office Resource Team	SB/SE
5.4.13*	6/3/2014	49242E	CCP General Procedures	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 5.5 Decedent Estates and Estate Taxes				
5.5.1	3/18/2020	35478Y	Decedent and Estate Tax Accounts	Appeals
5.5.2	4/5/2012	35479J	Probate Proceedings	SB/SE
5.5.3	9/17/2020	35481V	Working Decedent Cases	SB/SE
5.5.4	12/6/2011	35483R	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	6/26/2020	35485N	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	6/19/2013	35486Y	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	9/16/2013	35487J	Collecting Estate and Gift Tax Accounts	Appeals
5.5.8	5/31/2019	35488U	Advisory Responsibilities for Processing Estate Tax Liens	Appeals
5.5.9	9/16/2013	61777Q	Administrative and Judicial Actions for Estate Taxes	SB/SE
Chapter 5.6 Collateral Agreements				
5.6.1	12/8/2020	35489F	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/8/2020	35491R	Maintenance	SB/SE
Chapter 5.7 Trust Fund Compliance				
5.7.1	2/21/2020	35495J	FTD Alerts	Appeals
5.7.2	2/8/2021	35496U	Letter 903 Process	SB/SE
5.7.3*	8/6/2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
5.7.4*	6/29/2017	35498Q	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/12/2014	35499B	Collectibility Determination	SB/SE
5.7.6	7/5/2017	35501C	Trust Fund Penalty Assessment Action	Appeals
5.7.7	8/5/2015	35502N	Payment Application and Refund Claims	SB/SE
5.7.8	1/9/2020	31077V	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	1/11/2018	47908V	Federal Contractors	SB/SE
5.7.10	7/3/2017	53316X	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
Chapter 5.8 Offer in Compromise				
5.8.1	4/20/2021	27839B	Overview	Appeals
5.8.2	9/2/2022	27841N	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	11/5/2020	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	9/24/2020	27843J	Investigation	SB/SE
5.8.5*	9/24/2021	27844U	Financial Analysis	Appeals
5.8.6	6/25/2021	27846Q	Collateral Agreements	SB/SE
5.8.7	6/23/2022	27847B	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/17/2019	27848M	Acceptance Processing	SB/SE
5.8.9	9/7/2022	27849X	Actions on Post-Accepted Offers	Appeals
5.8.10	3/10/2022	27853F	Special Case Processing	Appeals
5.8.11	10/4/2019	28904V	Effective Tax Administration	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
5.8.12	4/26/2018	33096W	Independent Administrative Review	Appeals
Chapter 5.9 Bankruptcy and Other Insolvencies				
5.9.1*	6/6/2017	39955S	Overview of Bankruptcy	SB/SE
5.9.2	8/5/2016	39956D	The Bankruptcy Code and Collection	SB/SE
5.9.3*	5/26/2022	39958Z	Debtors' Delinquent Accounts	SB/SE
5.9.4*	12/19/2019	39959K	Common Bankruptcy Issues	SB/SE
5.9.5*	4/15/2020	39961W	Opening a Bankruptcy Case	SB/SE
5.9.6*	12/16/2020	39962H	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7*	11/29/2016	39963S	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8*	1/2/2020	39964D	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9*	10/4/2018	39966Z	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	8/7/2018	39967K	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	9/17/2020	39968V	Insolvency Mail Processing	SB/SE
5.9.12	1/6/2022	39969G	Insolvency Automated Processes	SB/SE
5.9.13*	9/2/2022	39970H	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14*	9/12/2022	39971S	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/15/2017	39972D	Payments in Bankruptcy	SB/SE
5.9.16*	3/25/2019	39974Z	Insolvency Case Monitoring	SB/SE
5.9.17*	7/25/2022	39975K	Closing a Bankruptcy Case	SB/SE
5.9.18	4/14/2020	39976V	Automated Discharge System (ADS)	SB/SE
5.9.19	3/20/2019	39977G	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	4/3/2017	51069N	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	3/11/2021	62327Q	Electronic Proofs of Claim (EPOC)	SB/SE
Chapter 5.10 Seizure and Sale				
5.10.1	4/21/2020	35401B	Pre-Seizure Considerations	SB/SE
5.10.2	8/24/2022	35402M	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	9/28/2022	35403X	Conducting the Seizure	SB/SE
5.10.4	8/31/2022	35404I	Actions Prior to Sale	SB/SE
5.10.5	8/21/2018	35405T	Sale Procedures	SB/SE
5.10.6	5/18/2021	35406E	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	5/18/2021	35407P	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	5/18/2021	34277B	Judicial Sales	SB/SE
5.10.9	9/14/2020	53036M	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
Chapter 5.11 Notice of Levy				
5.11.1	11/24/2021	35743K	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	3/3/2021	35744V	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/20/2017	35746R	Jeopardy Levy without a Jeopardy Assessment	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
5.11.4	2/15/2018	35747C	Bank Levies	Appeals
5.11.5	12/22/2020	35748N	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	5/26/2021	35749Y	Notice of Levy in Special Cases	Appeals
5.11.7*	7/1/2022	30480M	Automated Levy Programs	Appeals
Chapter 5.12 Federal Tax Liens				
5.12.1	7/11/2018	35750Z	Lien Program Overview	Appeals
5.12.2	11/9/2015	35751K	Notice of Lien Determinations	Appeals
5.12.3*	7/15/2015	35752V	Lien Release and Related Topics	SB/SE
5.12.4	6/3/2016	35753G	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5*	6/7/2016	35754R	Redemptions	SB/SE
5.12.6	1/19/2018	36255H	Appeals Processes Involving Liens	SB/SE
5.12.7	4/22/2019	58946P	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/14/2013	58947A	Notice of Lien Refiling	Appeals
5.12.9	9/6/2019	58949W	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	9/30/2015	58950X	Lien Related Certificates	Appeals
5.12.11	10/14/2013	58952T	Lien Special Topics	Appeals
Chapter 5.13 Collection Quality Measurement				
5.13.1	2/18/2020	35467R	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
Chapter 5.14 Installment Agreements				
5.14.1*	9/22/2021	28331W	Securing Installment Agreements	Appeals
5.14.2*	4/26/2019	28504R	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/20/2020	28505C	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/9/2020	28506N	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/14/2021	28507Y	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7*	3/15/2022	28509U	BMF Installment Agreements	Appeals
5.14.9	10/7/2019	28511G	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	3/14/2022	33077P	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	3/14/2022	33078A	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
Chapter 5.15 Financial Analysis				
5.15.1	11/22/2021	29227X	Financial Analysis Handbook	Appeals
Chapter 5.16 Currently Not Collectible				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
5.16.1*	4/13/2021	29751C	Currently Not Collectible	SB/SE
Chapter 5.17 Legal Reference Guide for Revenue Officers				
5.17.1	6/3/2019	30793S	General Information	SB/SE
5.17.2	3/5/2019	57343S	Federal Tax Liens	Appeals
5.17.3	12/26/2019	57344D	Levy and Sale	SB/SE
5.17.4	3/25/2022	30752X	Suits by the United States	Appeals
5.17.5	3/20/2018	57346Z	Suits Against the United States	Appeals
5.17.6	8/1/2019	30754T	Summonses	SB/SE
5.17.7	7/18/2012	30755E	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	4/13/2020	57347K	General Provisions of Bankruptcy	SB/SE
5.17.9	10/6/2016	57348V	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10*	1/3/2020	57349G	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	7/9/2019	57350H	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	5/24/2019	30756P	Investigations and Reports	Appeals
5.17.13	7/9/2012	57351S	Insolvencies and Decedents' Estates	Appeals
5.17.14	9/25/2020	57352D	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	2/28/2022	49712V	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
Chapter 5.18 Liability Determination				
5.18.1*	3/11/2020	36854C	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2*	11/9/2020	36855N	Business Returns IRC 6020(b) Processing	Collection
Chapter 5.19 Liability Collection				
5.19.1*	11/30/2020	36860G	Balance Due	Appeals
5.19.2*	2/15/2022	36861R	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3*	11/2/2020	36862C	Backup Withholding Program	SB/SE
5.19.4*	3/25/2022	36863N	Enforcement Action	SB/SE
5.19.5*	11/23/2020	36864Y	ACS Inventory	SB/SE
5.19.6*	7/8/2022	36865J	ACS Support	SB/SE
5.19.7*	7/9/2020	36866U	Monitoring Offer In Compromise	SB/SE
5.19.8	12/17/2019	28018A	Collection Appeal Rights	SB/SE
5.19.9*	6/23/2022	30604M	Automated Levy Programs	Appeals
5.19.10*	6/10/2022	34453T	Collection Operations Transcript Processing	SB/SE
5.19.11*	7/11/2022	39978R	Withholding Compliance Program	SB/SE
5.19.12	9/9/2021	47931K	Centralized Lien Operation	SB/SE
5.19.13*	4/3/2020	26077x	Campus Procedures for Securing Financial Information	Appeals
5.19.14*	2/8/2022	49610Y	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15*	10/6/2017	50362H	Federal Agency Delinquency (FAD) Program	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
5.19.16*	11/16/2021	55752N	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17*	3/6/2020	51133M	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18*	12/3/2020	51815X	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19*	8/25/2016	52390T	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	3/23/2022	57474S	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22*	7/9/2020	59241P	Business Master File (BMF) Return Delinquency	Collection
5.19.23*	3/25/2020	60934R	Restitution - Based Assessments Processing	SB/SE
5.19.24	3/31/2020	68910J	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	8/12/2020	73755S	Passport Program	SB/SE
Chapter 5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.1	1/12/2016	38109M	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	3/11/2016	38110N	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	1/12/2021	38111Y	Third Party Contacts	SB/SE
5.20.4	11/7/2016	38112J	Summons Procedures	SB/SE
5.20.6	11/21/2016	38118X	Whipsaw Assessments	SB/SE
5.20.7	5/16/2019	38120J	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8*	8/23/2019	38121U	Promoter/Preparer Investigations	SB/SE
5.20.10	10/5/2018	51672Q	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	8/16/2016	51673B	Examination Reconsiderations and Referrals	SB/SE
5.20.12*	5/24/2021	51674M	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
Chapter 5.21 International and Insular Issues				
5.21.1	10/19/2017	20268G	Overview	SB/SE
5.21.2	4/6/2018	20354T	Offshore Information Gathering Techniques	SB/SE
5.21.3	1/7/2016	20355E	Collection Tools for International Cases	SB/SE
5.21.4	10/27/2017	20356P	Payments Made in Foreign Currency	SB/SE
5.21.5	4/2/2018	20357A	International Field Calls	SB/SE
5.21.6	2/18/2016	20358L	Foreign Financial Account Reporting	SB/SE
5.21.7*	6/3/2020	55072Y	Special Cases	SB/SE
5.21.8	1/2/2014	65390T	Adjustments to International Cases	SB/SE
Part 6 Human Resources Management				
<i>(Human resource management activities which include training and personnel.)</i>				
Chapter 6.10 Agency Accountability Systems				
6.10.1	9/17/2009	53707Q	IRS Personnel Staffing Accountability	All
Chapter 6.213 Excepted Service				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
6.213.1	9/14/2022	53379G	Employment in the Excepted Service	All
Chapter 6.250 Strategic Human Capital Management				
6.250.1	6/1/2002	34093Z	Policies, Requirements, Responsibilities, and Strategies	All
6.250.2	8/17/2020	53487H	Internal Revenue Service Enterprise Workforce Planning	All
6.250.3	12/3/2012	53381S	Delegated Examining Authority	All
Chapter 6.300 Employment (General)				
6.300.1	11/6/2009	34636K	Employment (General)	All
Chapter 6.304 Expert and Consultant Appointments				
6.304.1	11/6/2009	53380H	Expert and Consultant Appointments	All
Chapter 6.307 Veterans' Recruitment Appointments				
6.307.1	11/6/2009	20269R	Veterans Employment Programs and Restoration of Duty	All
Chapter 6.308 Volunteer Service				
6.308.1	7/12/2022	53369K	Student Volunteer Service	All
Chapter 6.315 Career and Career Conditional Employment				
6.315.1	11/6/2009	52705K	Career and Career-Conditional Employment	All
Chapter 6.330 Recruitment, Selection, and Placement				
6.330.1	12/31/2009	53382D	Recruitment, Selection, and Placement	All
Chapter 6.332 Strategic Recruitment				
6.332.1	2/26/2010	33013V	Workforce Recruitment Strategies	All
6.332.2	4/6/2021	75113A	New Hire Eligibility and Pre-Employment Review	All
Chapter 6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)				
6.334.1	11/3/2009	53371W	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
Chapter 6.335 Promotion and Internal Placement				
6.335.1	3/20/2013	34640S	IRS Merit Promotion Plan and Internal Placement	All
Chapter 6.337 Examining System				
6.337.1	11/3/2009	53384Z	Alternative Rating and Selection	All
Chapter 6.338 Qualification Requirements				
6.338.1	12/29/2009	53385K	Qualification Requirements	All
Chapter 6.339 Medical Qualification Determinations				
6.339.1	8/19/2022	53386V	Medical Qualification Determination Requirements	All
Chapter 6.340 Other Than Full-Time Career Employment				
6.340.1	11/3/2009	53387G	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
Chapter 6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
6.350.1	8/16/2013	54011B	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
Chapter 6.410 Learning and Education				
6.410.1	4/23/2019	32678W	Learning and Education Policy	All
6.410.8	4/12/2021	56035F	Learning Management System Standards	All
6.410.9	8/16/2021	57678M	Training Evaluation Policy	All
6.410.10	8/2/2022	74902R	Event Planning and Approval	All
Chapter 6.430 Performance Management				
6.430.1	6/14/2011	37671V	Introduction to Performance Management	All
6.430.2	10/5/2017	37672G	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/8/2017	37673R	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	5/6/2011	37674C	Performance and Reduction in Force	All
6.430.5	6/12/2009	37675N	Performance Appraisals for Temporary Assignments	All
Chapter 6.432 Performance Base Reduction in Grade and Removal Actions				
6.432.1	1/6/2009	33014G	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
Chapter 6.451 Employee Performance and Utilization				
6.451.1	4/11/2019	30095H	Policies, Authorities, Categories, and Approvals	All
Chapter 6.511 Position Classification				
6.511.1	5/31/2022	49822S	Position Management and Classification Policy and Operational Guidance	All
Chapter 6.530 Aggregate Limitations on Pay and Special Rate Schedules				
6.530.1	2/18/2021	20194B	Aggregate Limitation on Pay and Special Rate Schedules	All
Chapter 6.531 Pay Under the General Schedule				
6.531.1	10/16/2020	54090K	Pay Under the General Schedule and IRS Payband System	All
Chapter 6.536 Grade and Pay Retention				
6.536.1	5/26/2021	54089J	IRS Grade/Band and Pay Retention	HCO
Chapter 6.550 Pay Administration				
6.550.1	3/31/2022	53304F	Pay Administration - General	All
6.550.2	9/22/2021	69696Y	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	3/29/2022	59159U	Severance Pay	All
Chapter 6.553 Reemployment of Civilian Retirees to Meet Exceptional Employment Needs				
6.553.1	7/1/2020	59931A	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
Chapter 6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				
6.575.1	3/3/2020	55210C	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1	1/22/2010	54012M	Use of Direct Buyouts (VSIP) and Job Swaps	All
Chapter 6.610 Hours of Duty				
6.610.1	7/14/2020	20195M	IRS Hours of Duty	All
Chapter 6.630 Absence and Leave				
6.630.1	1/6/2017	54211D	IRS Absence and Leave	All
6.630.2	12/18/2018	69450Y	Absence and Leave for Military-Related Reasons	All
6.630.4	4/24/2020	71176V	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO
Chapter 6.711 Labor-Management Relations				
6.711.1	10/15/2010	33015R	Authorities, Responsibilities, and Processes	All
6.711.2	3/25/2011	57117U	Processing Information Requests	HCO
Chapter 6.715 Voluntary Separations and Reductions in Grade or Pay				
6.715.1	7/1/2002	33016C	Policies, Responsibilities, Requirements, and Procedures	All
Chapter 6.731 Suitability				
6.731.1	11/3/2009	33017N	Suitability Determinations for Employment	All
Chapter 6.735 Ethics and Conduct Matters				
6.735.1	11/23/2020	48406E	Ethics and Conduct Matters: Guidance	All
6.735.2	11/15/2021	74567S	Outside Employment	All
Chapter 6.751 Discipline and Disciplinary Actions				
6.751.1	11/4/2008	33018Y	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
Chapter 6.752 Disciplinary Suspensions and Adverse Actions				
6.752.1	11/28/2008	33019J	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/15/2010	33020K	Adverse Actions	All
Chapter 6.771 Agency Grievance System				
6.771.1	9/29/2021	33021V	Agency Grievance System (AGS)	All
Chapter 6.800 Employee Benefits				
6.800.1	9/13/2022	37476W	Workers' Compensation Program	All
6.800.2	2/7/2018	54590P	IRS Telework Program	HCO
6.800.3	5/29/2013	57548X	Employee Assistance & Worklife Referral Program	All
6.800.4	3/31/2017	66284Y	IRS Nursing Mothers Program	HCO
Chapter 6.959 IRS Broadbanding Systems - IRS Payband System				
6.959.1	11/30/2021	54145I	IRS Payband System	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
---------	------	---------	---------------	----------

Part 7 Rulings and Agreements

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

Chapter 7.1 TE/GE Administrative Procedures and Programs

7.1.1	6/16/2022	36111E	Employee Plans	TE/GE
7.1.2	11/20/2017	32513Q	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	5/25/2022	32589C	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	6/27/2022	62625X	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	9/22/2021	69149U	Processing Information Requests	TE/GE

Chapter 7.2 TE/GE Closing Agreements

7.2.1	5/26/2022	28391Y	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/22/2021	36112P	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	1/7/2020	35363Y	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/12/2021	67898C	Employee Plans Voluntary Closing Agreement Requests	TE/GE

Chapter 7.11 Employee Plans Determination Letter Program

7.11.1	9/11/2020	36161K	Employee Plans Determination Letter Program	TE/GE
7.11.2	6/6/2022	35903C	EP Case Assignment Guide	TE/GE
7.11.3	9/14/2022	33049X	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	9/8/2022	55915M	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	5/26/2022	57219R	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/7/2021	57220S	Multiemployer Plans	TE/GE
7.11.7	11/20/2020	57221D	Multiple Employer Plans	TE/GE
7.11.8	9/8/2022	56036Q	EP Determinations Closing Agreement Program	TE/GE
7.11.9	9/19/2022	57223Z	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	6/3/2021	66157Q	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	9/16/2022	62968R	Proposed Adverse Cases	TE/GE
7.11.12	9/14/2021	64076C	Preparing Technical Advice Requests	TE/GE
7.11.13	9/16/2019	71012A	Employee Plans Determination IDRS Access Procedures	TE/GE

Chapter 7.12 Employee Plans Guidelines

7.12.1	9/27/2021	27562N	Plan Terminations	TE/GE
--------	-----------	--------	-------------------	-------

Chapter 7.13 Employee Plans Automated Processing Procedures

7.13.1	6/15/2022	36027N	Determination Letter Applications	TE/GE
7.13.5	7/15/2022	36152Z	Letter Generation	TE/GE
7.13.7	6/3/2021	36154V	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	4/16/2021	36155G	EDS Unpostables	TE/GE

Chapter 7.14 Employee Plans EDS User Manual

7.14.1	6/3/2021	27761E	Introduction	TE/GE
--------	----------	--------	--------------	-------

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
7.14.2	6/7/2021	27762P	Data Entry	TE/GE
7.14.4	6/4/2021	27764L	Letter Generation	TE/GE
7.14.5	6/15/2021	27766H	Inventory Control System (ICS)	TE/GE
7.14.6	6/4/2021	27767S	Management Information System (MIS)	TE/GE
Chapter 7.15 Employee Plans TEDS User Manual				
7.15.1	3/15/2022	54997S	Employee Plans User Manual Introduction	TE/GE
7.15.4	3/14/2022	55001P	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/23/2021	55002A	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/24/2021	55041Z	Electronic Case Processing	TE/GE
7.15.8	11/23/2021	55042K	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
Chapter 7.20 Exempt Organizations Determination Letter Program				
7.20.1	3/1/2022	37433F	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2*	8/10/2021	36935W	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	7/19/2018	36937S	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/3/2018	36938D	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	7/20/2021	36940P	Review Procedures for EO Determinations	TE/GE
7.20.6	7/7/2022	49353M	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9*	9/28/2021	67561M	Processing Form 1023-EZ	TE/GE
Chapter 7.21 Exempt Organizations Determinations Processing				
7.21.1	9/8/2022	27614E	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	7/18/2018	27615P	Processing User Fees	TE/GE
7.21.5	2/16/2018	27618W	Determination Case Processing Assistance	TE/GE
7.21.8	7/8/2022	27621T	EDS Unpostables	TE/GE
7.21.10	8/7/2020	49700D	Processing EO Correspondence Requests	TE/GE
Chapter 7.22 Exempt Organizations Determination Letter Automation Systems				
7.22.1	7/18/2022	27951K	Determination Letter Automation Systems Overview	TE/GE
7.22.4	8/12/2021	66705U	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	7/18/2022	66706F	EP/EO Determination System (EDS) User Manual	TE/GE
Chapter 7.28 Exempt Organizations Disclosure Procedures				
7.28.2	8/31/2022	37474A	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	6/4/2020	52441Z	Public Inspection of Written Determinations Under IRC 6110	TE/GE
Chapter 7.40 LB&I Initiatives with Other Business Units				
7.40.1	8/26/2020	37894W	Industry Issue Resolution (IIR) Program	Appeals
Chapter 7.50 Form SS-8 Worker Classification Determinations				
7.50.1*	10/29/2020	62288C	Form SS-8 Processing Handbook	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Part 8 Appeals				
<i>(Administrative appeals process involving taxpayers' disputes with the IRS.)</i>				
Chapter 8.1 Appeals Function				
8.1.1	8/23/2016	36182N	Appeals Operating Directives and Guidelines	Appeals
8.1.3	1/5/2015	36184J	Working Cases in Appeals	Appeals
8.1.6	5/5/2016	50774D	Disclosure, Security and Outside Contacts	Appeals
8.1.7	7/26/2022	50777K	AQMS Purpose and Guidelines	Appeals
8.1.8	4/11/2019	50781S	Employee Tax Compliance	Appeals
8.1.9	8/2/2016	57550J	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	9/21/2021	59405Z	Ex Parte Communications	Appeals
Chapter 8.2 Pre 90-Day and 90-Day Cases				
8.2.1	6/1/2021	36187Q	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	5/29/2014	50782D	Statutory Notice of Deficiency Cases	Appeals
8.2.3	8/10/2015	50784Z	Related, Whipsaw and Inactive Cases	Appeals
Chapter 8.4 Appeals Docketed Cases				
8.4.1	2/16/2022	36052Y	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	2/17/2022	50785K	Campus Appeals Docketed Cases	Appeals
8.4.4	1/17/2017	68025Z	Examination Assistance Requests	Appeals
Chapter 8.6 Conference and Settlement Practices				
8.6.1*	7/1/2020	36054U	Conference and Issue Resolution	Appeals
8.6.2	7/26/2022	50786V	Appeals Case Memo Procedures	Appeals
8.6.3	10/6/2016	50787G	Appeals Rulings	Appeals
8.6.4	6/16/2020	50788R	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/25/2016	58307K	Identity Theft Procedures	Appeals
Chapter 8.7 Technical and Procedural Guidelines				
8.7.1	2/24/2017	36060Y	Guidelines for Cases with Special Issues	Appeals
8.7.3	9/26/2012	33162R	Domestic and International Operations Programs	Appeals
8.7.4	7/30/2019	50789C	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	5/18/2015	50790D	Transferee and Transferor Liabilities	Appeals
8.7.6	5/6/2021	50792Z	Appeals Bankruptcy Cases	Appeals
8.7.7	12/17/2019	50793K	Claim and Overassessment Cases	Appeals
8.7.8	3/23/2018	50794V	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/27/2017	50795G	Joint Committee (JC) Cases	Appeals
8.7.10	1/31/2018	50796R	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	9/4/2018	50797C	Working Appeals Team Cases	Appeals
8.7.12	6/10/2021	72591Y	Appeals Innocent Spouse Case Procedures	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
8.7.13*	7/7/2022	50857T	e-file Cases	Appeals
8.7.14	8/1/2014	57392N	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	9/24/2012	59921E	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16*	8/26/2020	59972V	Appeals Employment Tax Procedures	Appeals
8.7.17	2/1/2021	63101S	Appeals Remittance Procedures	Appeals
8.7.18	8/17/2016	68470G	Return Preparer Misconduct Cases	Appeals
8.7.19	4/25/2019	68283H	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	3/10/2022	70467D	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/23/2021	70985E	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
Chapter 8.10 Appeals Reports and Projects				
8.10.1	3/11/2021	36055F	Internal Reports	Appeals
8.10.2	9/4/2012	50798N	Reports to Outside Officials	Appeals
8.10.3	8/24/2015	52445R	Appeals Inventory Validation Process	Appeals
Chapter 8.11 Penalties Worked in Appeals				
8.11.1	11/19/2021	36059X	Return Related Penalties in Appeals	Appeals
8.11.3	4/24/2019	50868A	Return Preparer Penalty Cases	Appeals
8.11.4	11/18/2021	55125A	Penalty Appeals (PENAP)	Appeals
8.11.5	12/18/2015	55127W	International Penalties	Appeals
8.11.6	9/27/2018	55128H	FBAR Penalties	Appeals
8.11.7	11/20/2014	55129S	Abusive Transaction Penalties	Appeals
8.11.8	10/24/2014	59756T	Miscellaneous Penalties	Appeals
Chapter 8.13 Closing Agreements				
8.13.1	5/25/2018	36039F	Processing Closing Agreements in Appeals	Appeals
Chapter 8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.2	4/15/2019	31908R	General Settlement and Rule 155 Computations	Appeals
8.17.3	9/3/2019	31909C	Preparing a Statement of Account	Appeals
8.17.4	5/10/2017	31912Z	Notices of Deficiency	Appeals
8.17.5	3/7/2014	31913K	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	9/24/2013	50799Y	Interest Issues in Settlement Computations	Appeals
8.17.7	3/31/2014	50801Z	Penalties/Additions to Tax in Computations	Appeals
Chapter 8.18 Valuation Assistance				
8.18.1	5/28/2021	31885D	Valuation Assistance Procedures	Appeals
Chapter 8.19 Appeals Pass-Through Entity Handbook				
8.19.1	4/19/2016	36945S	Procedures and Authorities	Appeals
8.19.2	4/19/2016	36946D	Managers/TEFRA Resources	Appeals
8.19.6	4/19/2016	36952H	Partner Cases	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
8.19.7	3/19/2015	41804U	Administrative Adjustment Request	Appeals
8.19.8	9/30/2013	48402M	Collection Cases	Appeals
8.19.9	10/1/2012	38688A	Non-TEFRA Procedures	Appeals
8.19.10	12/20/2021	52410A	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	4/19/2016	52412W	Agreed TEFRA Partnership Cases	Appeals
8.19.12	4/19/2016	52413H	Final Partnership Administrative Adjustment	Appeals
8.19.13	4/19/2016	52414S	Docketed and Department of Justice Cases	Appeals
8.19.14	10/19/2021	72987U	Bipartisan Budget Act of 2015 (BBA)	Appeals
Chapter 8.20 Account and Processing Support (APS)				
8.20.2	10/15/2014	33441R	IDRS Transcripts and Automated Systems	Appeals
8.20.3	4/20/2021	33442C	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	5/17/2022	36043N	Carding New Receipts	Appeals
8.20.6	2/22/2022	36044Y	Interim Actions	Appeals
8.20.7	5/19/2022	36045J	Closing Procedures	Appeals
8.20.10	9/18/2015	40991U	Appeals Processing Employee Automated System (PEAS)	Appeals
Chapter 8.21 Appeals Statute Responsibility				
8.21.1	4/12/2019	39926P	General Statute Responsibility	Appeals
8.21.2	2/8/2022	39927A	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	8/31/2018	39929W	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	4/12/2019	39930X	Appeals Management Statute Responsibility	Appeals
8.21.5	6/16/2021	39932T	Statutes on Collection Cases	Appeals
8.21.6	12/20/2021	39933E	Statute Information on TEFRA Cases	Appeals
8.21.7	11/6/2013	39934P	Barred Statute Procedures	Appeals
Chapter 8.22 Collection Due Process				
8.22.4	5/12/2022	49156R	Collection Due Process Appeals Program	Appeals
8.22.5	8/31/2020	49157C	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	8/26/2020	58569K	Cases Requiring Special Handling	Appeals
8.22.7	8/26/2020	58571W	Alternatives to Collection Action	Appeals
8.22.8	8/26/2020	58572H	Liability Issues and Relief from Liability	Appeals
8.22.9	8/11/2022	58573S	Closing and Post Closing Actions	Appeals
Chapter 8.23 Offer in Compromise				
8.23.1	8/23/2021	50802K	Offer in Compromise Overview	Appeals
8.23.2	9/8/2020	50803V	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	8/18/2017	50804G	Evaluation of Offers in Compromise	Appeals
8.23.4	4/7/2022	50805R	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	9/27/2022	93320P	Doubt as to Liability (DATL) Offers in Compromise	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 8.24 Collection Appeals Program and Jeopardy Levy Appeals				
8.24.1	9/28/2021	50808Y	Collection Appeals Program (CAP)	Appeals
8.24.2	5/1/2014	59045F	Jeopardy Levy Appeals	Appeals
Chapter 8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.1*	9/11/2018	50809J	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	7/23/2020	50810K	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
Chapter 8.26 Alternative Dispute Resolution (ADR) Program				
8.26.1	9/24/2013	50812G	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	6/23/2017	50813R	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	9/27/2017	50814C	Fast Track Mediation for Collection Cases	Appeals
8.26.4	9/23/2013	50815N	Early Referral Procedures	Appeals
8.26.5	8/17/2015	50909K	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	3/28/2014	51838W	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	9/25/2012	52580Z	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	9/23/2020	59866Q	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	6/23/2017	64006E	Rapid Appeals Process (RAP)	Appeals

Part 9 Criminal Investigation

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

Chapter 9.1 Criminal Investigation Mission and Strategies				
9.1.1	3/6/2017	36200Y	Mission	CI
9.1.2	9/6/2013	36201J	Authority	CI
9.1.3	2/24/2010	36229L	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/23/2020	36202U	Criminal Investigation Directives and Functional Delegations of Authority	CI
Chapter 9.2 Skills and Training				
9.2.1	5/4/2021	36231X	Training	CI
9.2.2	8/4/2020	36226E	Physical Fitness Program	CI
9.2.3	6/17/2015	36228A	Use of Force Procedures	CI
Chapter 9.3 Disclosure and Publicity				
9.3.1	6/5/2015	36250E	Disclosure	CI
9.3.2	2/16/2012	36251P	Publicity and Internal Communications	CI
Chapter 9.4 Investigative Techniques				
9.4.1	10/15/2021	36203F	Investigation Initiation	CI
9.4.2	8/2/2018	36205B	SOURCES OF INFORMATION	CI
9.4.4	11/19/2021	36207X	Requests for Information	CI

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
9.4.5	5/12/2020	36208I	Interviews	CI
9.4.6	9/3/2020	36209T	Surveillance and Non-Consensual Monitoring	CI
9.4.7	9/13/2013	36210U	CONSENSUAL MONITORING	CI
9.4.8	9/3/2020	36211F	Undercover Operations	CI
9.4.9	3/27/2013	36212Q	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	5/5/2022	36214M	Investigative Services	CI
9.4.12	12/15/2010	36215X	Arrests	CI
9.4.13	8/17/2015	36232I	Financial Investigative Task Force	CI
Chapter 9.5 Investigative Process				
9.5.1	9/22/2015	36216I	Administrative Investigations and General Investigative Procedures	CI
9.5.2	9/22/2015	36462Y	Grand Jury Investigations	CI
9.5.3	8/18/2020	36218E	Criminal Investigation Strategies	CI
9.5.5	9/3/2020	36233T	Money Laundering and Currency Crimes	CI
9.5.8	5/5/2022	36222M	Investigative Reports	CI
9.5.9	9/3/2020	36223X	Methods of Proof	CI
9.5.11	9/17/2020	36463J	Other Investigations	CI
9.5.12	2/8/2019	49908P	Processing Completed Criminal Investigation Reports	CI
9.5.13	8/26/2020	36234E	Civil Considerations	CI
9.5.14	10/7/2021	36235P	Closing Procedures	CI
Chapter 9.6 Trial and Court Related Activities				
9.6.2	3/8/2021	36464U	Plea Agreements and Sentencing Process	CI
9.6.3	5/17/2021	36465F	Pre-Trial Procedures	CI
9.6.4	9/14/2021	36225T	Trial	CI
Chapter 9.7 Asset Seizure and Forfeiture				
9.7.1	2/15/2021	36428C	Roles, Responsibilities, and Authorities	CI
9.7.2	7/28/2015	35087F	Civil Seizure and Forfeiture	CI
9.7.3	3/2/2015	36431Z	Criminal Forfeiture	CI
9.7.4	11/20/2013	36433V	PRE-SEIZURE PLANNING	CI
9.7.5	5/15/2012	36432K	Forms, Processing, and Documentation	CI
9.7.6	3/1/2013	36435R	Custody and Storage of Seized Assets	CI
9.7.7	8/24/2015	36436C	Claims And Petitions	CI
9.7.8	7/16/2014	36437N	Disposition of Seized and Forfeited Property	CI
9.7.9	7/28/2015	37396N	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/23/2013	37219Z	International Seizures and Forfeitures	CI
9.7.11	11/4/2014	36438Y	Abandoned Property	CI
9.7.12	4/12/2013	36439J	Evidence Seizures	CI
9.7.13	5/16/2012	36440K	Title 26 Seizures for Forfeiture	CI
Chapter 9.8 Scheme Development				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
9.8.1	10/29/2019	36442G	Scheme Development Center	CI
Chapter 9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.1	10/27/2017	36446Y	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	9/3/2020	36449F	Criminal Investigation Management Information System Data Fields	CI
Chapter 9.10 Administrative Databases and Software				
9.10.1	8/20/2020	36425V	Criminal Investigation Management Information System Equipment Inventory	CI
Chapter 9.11 Fiscal and Personnel Matters				
9.11.1	4/22/2021	36461N	Fiscal and Budgetary Matters	CI
9.11.2	12/17/2020	36466Q	Domestic and Foreign Travel	CI
9.11.3	6/8/2020	36459B	INVESTIGATIVE PROPERTY	CI
9.11.4	3/17/2021	36460C	Personnel Matters	CI
Chapter 9.12 Administrative and Recordkeeping Matters				
9.12.1	7/29/2013	36416K	Miscellaneous Administrative Procedures	CI
Part 10 Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
Chapter 10.2 Physical Security Program				
10.2.1	8/20/2020	51711E	Physical Security	All
10.2.5	4/28/2021	51716H	Identification Media	All
10.2.6	10/8/2021	51717S	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	7/25/2019	51720P	Incident Reporting	All
10.2.9	2/11/2021	51721A	Occupant Emergency Planning	All
10.2.11	9/4/2019	51724H	Basic Physical Security Concepts	All
10.2.14	5/6/2020	51728Z	Methods of Providing Protection	All
10.2.15	8/16/2019	51729K	Minimum Protection Standards (MPS)	All
10.2.18	7/5/2018	71162H	Physical Access Control (PAC)	All
Chapter 10.5 Privacy and Information Protection				
10.5.1	2/15/2022	49876Q	Privacy Policy	All
10.5.2	1/24/2020	49877B	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	9/2/2022	49879X	Incident Management Program	All
10.5.5	7/10/2018	49880Y	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	1/31/2020	49881J	Privacy Act	All
10.5.7	8/31/2022	49882U	Use of Pseudonyms by IRS Employees	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
10.5.8*	2/20/2018	49883F	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
Chapter 10.6 Continuity Operations				
10.6.1	3/21/2022	59988F	Overview of Continuity Planning	All
10.6.2	3/21/2022	71637B	Continuity Plan Requirements	All
10.6.3	3/21/2022	71636Q	Test, Training, and Exercise Requirements	Commissioner
10.6.4	3/18/2022	71634U	Incident Management Program	All
10.6.5	3/18/2022	71633J	Annual Certification Requirements	Commissioner
10.6.6	3/18/2022	71632Y	Pandemic Plan Requirements	All
10.6.7	7/1/2022	75036Y	Emergency Notification System	HCO
Chapter 10.8 Information Technology (IT) Security				
10.8.1*	9/28/2021	49446Y	Policy and Guidance	All
10.8.2*	9/12/2022	49072Q	IT Security Roles and Responsibilities	All
10.8.5*	10/1/2021	53312F	Domain Name System (DNS) Security Policy	IT
10.8.6*	5/27/2022	50384V	Application Security and Development	IT
10.8.11*	7/26/2022	75047F	Application Security Policy	IT
10.8.15*	12/16/2021	72452Y	General Platform Operating System Security Policy	IT
10.8.21*	9/23/2021	54962B	Database Security Policy	All
10.8.22*	2/8/2022	55175G	Web Server Security Policy	All
10.8.23*	2/28/2022	71249P	Application Server Security Policy	IT
10.8.24*	9/28/2021	68066U	Cloud Computing Security Policy	IT
10.8.26*	4/25/2022	49826K	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27*	5/24/2022	50851F	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33*	2/24/2022	72592J	Mainframe System Security Policy	IT
10.8.34*	9/25/2020	50208S	IDRS Security Controls	All
10.8.50*	11/25/2020	49074M	Servicewide Security Patch Management	IT
10.8.52*	8/22/2022	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54*	2/23/2022	51043H	Minimum Firewall Administration Requirements	All
10.8.55*	5/4/2022	66020C	Network Security Policy	All
10.8.60*	7/16/2021	51228U	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62*	2/24/2022	51230G	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
Chapter 10.9 National Security Information				
10.9.1	4/13/2021	51732H	Classified National Security Information	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 10.10 Identity Assurance				
10.10.1	12/3/2019	72356P	IRS Electronic Signature (e-Signature) Program	All
10.10.2	8/5/2022	75235P	Authentication Risk Assessments in Non-Digital Channels	All
Chapter 10.23 Personnel Security				
10.23.1	2/3/2020	51141M	National Security Positions and Access to Classified Information	All
10.23.2	4/22/2022	51142X	Contractor Investigations	All
10.23.3	5/9/2019	51144T	Personnel Security/Suitability for Employment and Personnel Security Operations	All
Part 11 Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
Chapter 11.1 Communications				
11.1.1	7/2/2015	31861T	Introduction	C&L
11.1.2	10/10/2014	33001D	News Coverage of Tax Prosecutions	All
11.1.3	10/10/2014	31863P	Contact with the Public and the Media	C&L
11.1.4	2/17/2015	37584X	Content Policies and Standards for Intranet Sites	C&L
Chapter 11.3 Disclosure of Official Information				
11.3.1	11/12/2021	30423R	Introduction to Disclosure	All
11.3.2	2/7/2022	30424C	Disclosure to Persons with a Material Interest	All
11.3.3	2/9/2022	30425N	Disclosure to Designees and Practitioners	All
11.3.4	9/25/2020	30426Y	Congressional Inquiries	All
11.3.5	10/18/2021	30427J	Fees	All
11.3.6	10/12/2017	30428U	Seals and Certifications	All
11.3.7	11/8/2017	30429F	Freedom of Information Act Reading Room Operations	All
11.3.9	12/5/2019	30432C	Exempt Organizations	All
11.3.10	9/23/2020	30433N	Employee Plans Information	All
11.3.11	6/21/2022	30434Y	Other Information Available to the Public	All
11.3.12	9/28/2018	30435J	Designation of Documents	All
11.3.13	10/5/2021	30436U	Freedom of Information Act	All
11.3.21	6/2/2022	30444U	Investigative Disclosure	All
11.3.22	8/4/2021	30445F	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/26/2017	30446Q	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	3/17/2020	30447B	Disclosures to Contractors	All
11.3.25	3/1/2018	30448M	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	7/6/2017	30449X	Wagering Tax Information	All
11.3.27	5/12/2017	30450Y	Disclosure of Returns and Return Information to Grand Juries	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
11.3.28	7/23/2018	30451J	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	9/25/2020	30452U	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	4/29/2020	30453F	Disclosure to the President	All
11.3.31	10/13/2017	30454Q	Tax Check Reports on Federal Appointees	All
11.3.32	1/6/2022	30455B	Disclosure to States for Tax Administration Purposes	All
11.3.34	7/17/2017	30457X	Disclosure for Non-tax Criminal Violations	All
11.3.35	4/30/2018	30458I	Requests and Demands for Testimony and Production of Documents	All
11.3.36	7/21/2015	30459T	Safeguard Review Program	All
11.3.37	9/17/2019	30461F	Recordkeeping and Accounting for Disclosures	All
11.3.38	9/26/2017	30462Q	Role and Responsibilities of Disclosure Managers	All
11.3.39	7/19/2019	30463B	Computer Matching and Privacy Protection Act	All
11.3.40	9/18/2020	30464M	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	8/26/2021	66438M	Disclosure Case Processing and Inventory Management	PGLD
Chapter 11.4 Office of Governmental Liaison				
11.4.1	12/30/2020	33481B	Governmental Liaison Operations	PGLD
11.4.2	12/3/2020	33482M	Data Exchange Program	PGLD
Chapter 11.5 Legislative Affairs				
11.5.1	8/12/2022	48639B	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	11/1/2019	39914X	Congressional Affairs Program	All
11.5.4	6/19/2015	67879V	Legislative Analysis and Tracking Implementation Services Program	All
Chapter 11.51 Large Business and International Communications				
11.51.1	5/10/2021	49775E	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	7/1/2022	68000E	LB&I Intranet Publishing Standards	LB&I
Chapter 11.53 Small Business/Self-Employed				
11.53.2	4/15/2015	48691T	SB/SE CSO Communications	SB/SE
11.53.3	4/6/2015	48692E	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.4	4/15/2015	48693P	TIGTA/GAO	SB/SE
11.53.5	1/14/2015	48694A	Stakeholder Liaison (SL) Activities	SB/SE
Chapter 11.55 Wage and Investment				
11.55.2	3/18/2021	49223X	Wage and Investment Communications and Liaison	W&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Part 13 Taxpayer Advocate Service				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
Chapter 13.1 Taxpayer Advocate Case Procedures				
13.1.1	9/28/2021	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/5/2020	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	4/5/2021	35723S	TAS Authorities	All
13.1.5	8/27/2020	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/23/2020	30657Z	Casework Communications	All
13.1.7	9/21/2021	30658K	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/19/2021	30659V	Congressional Affairs Program	TAS
13.1.9	8/31/2020	30660W	Executive Correspondence Case Procedures	All
13.1.10*	12/19/2019	30661H	Special Processes	TAS
13.1.11	11/20/2020	30662S	Case and Inventory Management	All
13.1.12	12/20/2021	30663D	Technical Advisors and the Virtual Team Process	All
13.1.14	10/31/2004	35726Z	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	9/21/2021	35727K	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/4/2021	35728V	Receipt and Intake of TAS Cases	TAS
13.1.17	10/8/2021	47430U	Transferring TAS Cases	TAS
13.1.18	8/25/2021	47431F	Processing TAS Cases	TAS
13.1.19	9/29/2021	47432Q	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	5/3/2016	47433B	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	4/1/2021	47434M	Closing TAS Cases	TAS
13.1.22	8/4/2022	49944H	Manual Inventory Balancing Procedures	TAS
13.1.23	6/8/2022	52344F	Taxpayer Representation	TAS
13.1.24	2/4/2020	71441H	Advocating for Case Resolution	TAS
Chapter 13.2 Systemic Advocacy				
13.2.1	9/29/2020	30665Z	Systemic Advocacy Overview	All
13.2.2	9/29/2020	30666K	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	9/30/2020	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.4	9/30/2020	58125E	Information Gathering Projects (IGP)	All
13.2.5	11/4/2020	73767K	Advocacy Projects	All
13.2.6	11/4/2020	73768V	Immediate Interventions	TAS
13.2.7	11/3/2020	73769G	Collaborative Efforts	All
13.2.8	11/3/2020	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program				
13.3.1*	12/10/2020	30667V	NTA Toll-free Procedures	All

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 13.4 TAS TAMIS Guide				
13.4.2	3/30/2022	35620K	Administration and Security	TAS
Chapter 13.5 TAS Balanced Measures				
13.5.1	9/29/2020	32657T	TAS Balanced Performance Measurement System	TAS
Chapter 13.6 Taxpayer Advocate Service Communications				
13.6.1	2/28/2012	35731S	Internal and External Communications	TAS
Chapter 13.7 Taxpayer Advocacy Panel Program				
13.7.1	9/21/2021	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
Chapter 13.8 Low Income Tax Clinic Program				
13.8.1	10/1/2021	47233z	Low Income Taxpayer Clinic Program Operating Procedures	All
Chapter 13.9 The National Taxpayer Advocate Office				
13.9.1	10/8/2020	47234K	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	9/16/2022	92853F	TAS Audit Coordination	TAS

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

Chapter 20.1 Penalty Handbook				
20.1.1*	10/19/2020	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	3/9/2022	33068E	Failure To File/Failure To Pay Penalties	Appeals
20.1.3*	7/23/2020	33071B	Estimated Tax Penalties	Appeals
20.1.4*	2/9/2018	36750J	Failure to Deposit Penalty	Appeals
20.1.5	8/31/2021	33073X	Return Related Penalties	Appeals
20.1.6	10/13/2021	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	9/8/2021	33064M	Information Return Penalties	All
20.1.8*	12/3/2020	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	12/11/2020	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	8/24/2020	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/6/2021	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	7/13/2022	57073D	Material Advisor and Reportable Transactions Penalties	Appeals
Chapter 20.2 Interest				
20.2.1*	12/13/2021	32961E	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	3/5/2015	32965W	Overpayment Interest	Appeals
20.2.5*	10/2/2020	32966H	Interest on Underpayments	Appeals
20.2.7*	11/13/2018	32968D	Abatement and Suspension of Debit Interest	Appeals

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
20.2.9	8/2/2013	32971A	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	8/1/2018	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/13/2018	32974H	Miscellaneous Interest Provisions	Appeals
20.2.14*	2/1/2017	32978Z	Netting of Overpayment and Underpayment Interest	SB/SE
Chapter 20.3 Penalty Program Internal Processes				
20.3.1*	10/6/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
Part 21 Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
Chapter 21.1 Accounts Management and Compliance Services Operations				
21.1.1	7/27/2022	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	8/29/2022	36801P	Reference Materials Overview	LB&I
21.1.3*	9/6/2022	36802A	Operational Guidelines Overview	LB&I
21.1.7*	9/23/2022	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	9/7/2022	36806S	Systems	LB&I
21.2.2	9/10/2021	36807D	Research	LB&I
21.2.3*	9/6/2022	36808O	Transcripts	W&I
21.2.4*	9/12/2022	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	9/15/2022	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	8/29/2022	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	9/1/2022	36814S	Field Assistance	W&I
21.3.5	9/16/2022	28016E	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6*	9/7/2022	28017P	Forms and Information Requests	Appeals
21.3.7*	9/1/2022	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/19/2022	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/8/2022	33093P	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	9/7/2022	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/10/2021	54528B	Information Returns Reporting Procedures	W&I
Chapter 21.4 Refund Inquiries				
21.4.1*	8/10/2022	36815D	Refund Research	SB/SE
21.4.2*	8/19/2022	36816O	Refund Trace and Limited Payability	All
21.4.3*	8/10/2022	36817Z	Returned Refunds/Releases	SB/SE
21.4.4*	9/8/2022	36818K	Manual Refunds	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
21.4.5*	9/7/2022	36819V	Erroneous Refunds	SB/SE
21.4.6*	9/6/2022	36820W	Refund Offset	SB/SE
Chapter 21.5 Account Resolution				
21.5.1*	8/27/2021	36821H	General Adjustments	SB/SE
21.5.2*	8/30/2021	36822S	Adjustment Guidelines	W&I
21.5.3*	8/27/2021	36823D	General Claims Procedures	SB/SE
21.5.4*	8/5/2022	36824O	General Math Error Procedures	SB/SE
21.5.5	9/16/2022	36825Z	Unpostables	SB/SE
21.5.6*	8/31/2022	36826K	Freeze Codes	SB/SE
21.5.7*	8/31/2022	36827V	Payment Tracers	SB/SE
21.5.8*	8/29/2022	36828G	Credit Transfers	W&I
21.5.9*	8/30/2021	36829R	Carrybacks	W&I
21.5.10*	8/5/2022	36830S	Examination Issues	SB/SE
21.5.11*	6/22/2021	36831D	Employee Plan Accounts	TE/GE
21.5.13*	7/22/2022	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	W&I
Chapter 21.6 Individual Tax Returns				
21.6.1*	9/1/2022	36832O	Filing Status and Exemption/Dependent Adjustments	W&I
21.6.2*	9/1/2022	36833Z	Adjusting TIN-Related Problems	SB/SE
21.6.3*	9/12/2022	36834K	Credits	SB/SE
21.6.4*	8/19/2022	36835V	Tax Computation / Accounting Period Changes	SB/SE
21.6.5*	7/29/2022	36836G	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6*	9/1/2022	36837R	Specific Claims and Other Issues	W&I
21.6.7*	8/15/2022	36838C	Adjusting Individual Tax Accounts	SB/SE
21.6.8*	7/25/2022	36839N	Split Spousal Assessments	SB/SE
Chapter 21.7 Business Tax Returns and Non-Master File Accounts				
21.7.1*	8/15/2022	36841Z	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	8/23/2022	36842K	Employment and Railroad Tax Returns	SB/SE
21.7.3*	9/2/2022	36843V	Unemployment Taxes	SB/SE
21.7.4*	8/19/2022	36844G	Income Taxes/Information Returns	W&I
21.7.7*	11/12/2021	36847N	Exempt Organizations and Tax Exempt Bonds	TE/GE
21.7.9*	8/2/2022	36849J	BMF Duplicate Filing Conditions	SB/SE
21.7.10	9/20/2022	36850K	No-Merge Cases	SB/SE
21.7.11*	7/22/2022	36851V	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	9/14/2022	36852G	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	8/24/2022	32186R	Assigning Employer Identification Numbers (EINs)	TE/GE
Chapter 21.8 International				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
21.8.1*	8/19/2022	49813H	IMF International Adjustments	W&I
21.8.2*	9/1/2022	49814S	BMF International Adjustments	W&I
21.8.4*	8/31/2022	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5*	8/17/2022	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	8/29/2022	49818K	Exemptions from US Withholding (Form 8233)	W&I
21.8.7	12/7/2021	69286Y	Form-Related Communication	All

Chapter 21.10 Quality Assurance

21.10.1	9/7/2022	36867F	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE
---------	----------	--------	---	-------

Part 22 Taxpayer Education and Assistance

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

Chapter 22.24 IRS Taxpayer Burden Reduction

22.24.1	1/8/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
---------	----------	--------	---	-------

Chapter 22.30 Wage and Investment Outreach Procedures

22.30.1	9/21/2022	36870C	Stakeholder Partnerships, Education and Communication	W&I
---------	-----------	--------	---	-----

Chapter 22.31 Multilingual Initiatives

22.31.1	6/15/2022	39864C	IRS Language Services	All
---------	-----------	--------	-----------------------	-----

Part 25 Special Topics

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

Chapter 25.1 Fraud Handbook

25.1.1	4/22/2021	27681V	Overview/Definitions	Appeals
25.1.2	4/23/2021	27682G	Recognizing and Developing Fraud	Appeals
25.1.3*	6/10/2021	27683R	Criminal Referrals	Appeals
25.1.4	6/11/2021	27684C	Administrative Joint Investigation	Appeals
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/10/2021	27686Y	Civil Fraud	CI
25.1.7	6/10/2021	27687J	Failure to File	Appeals
25.1.8	7/15/2021	27688U	Field Collection	Appeals
25.1.9*	7/18/2016	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/22/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/26/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
25.1.14	9/29/2021	54034A	Campus Examination Fraud Procedures	SB/SE
25.1.15*	7/8/2022	39383E	Emerging Threats Mitigation Team	All
Chapter 25.2 Information and Whistleblower Awards				
25.2.1	5/28/2020	27541K	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	5/28/2020	27544R	Whistleblower Awards	All
25.2.10	7/27/2020	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	7/24/2020	71317G	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
Chapter 25.3 Litigation and Judgments				
25.3.1	8/8/2022	30351I	General Guidelines	Appeals
25.3.2*	11/24/2021	30397G	Suits by the United States	Appeals
25.3.3	1/13/2017	30398R	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	7/20/2010	30399C	Suits against IRS Employees	SB/SE
25.3.5	8/11/2022	30400S	Judgment Follow-up	SB/SE
25.3.6	6/1/2022	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/30/2022	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	8/5/2021	75587U	TC 520 - W Freeze Servicewide Guide	All
Chapter 25.4 Employee Protection				
25.4.1	3/16/2021	32998R	Potentially Dangerous Taxpayer	All
25.4.2	3/16/2021	36337M	Caution Upon Contact Taxpayer	All
Chapter 25.5 Summons				
25.5.1	3/17/2021	27528R	Introduction	CI
25.5.2	7/15/2015	27529C	Preparation	CI
25.5.3	8/2/2019	27530D	Procedures	CI
25.5.4	1/13/2020	27532Z	Examination of Books and Witnesses	All
25.5.5	3/16/2022	27533K	Summons for Taxpayer Records and Testimony	CI
25.5.6	8/12/2019	27534V	Summonses on Third-Party Witnesses	CI
25.5.7	6/4/2020	27536R	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/11/2020	27537C	Use of Summons Special Applications	CI
25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
25.5.10	5/12/2016	27539Y	Enforcement of Summons	Appeals
Chapter 25.6 Statute of Limitations				
25.6.1*	9/16/2022	36881J	Statute of Limitations Processes and Procedures	Appeals
25.6.22	11/17/2021	28778J	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	2/17/2021	29221J	Examination Process-Assessment Statute of Limitations Controls	Appeals
Chapter 25.7 Exempt Organizations Business Master File				
25.7.1	1/28/2022	27768D	Exempt Organizations/Business Master File and Support Processing	TE/GE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 25.12 Delinquent Return Refund Hold Program				
25.12.1*	6/10/2020	36795W	Processing Refund Hold Program Inventory	SB/SE
Chapter 25.13 Taxpayer Correspondence				
25.13.1	12/30/2019	57125U	Office of Taxpayer Correspondence Services	All
25.13.2	3/26/2021	71987K	TE/GE Taxpayer Correspondence Procedures	TE/GE
Chapter 25.15 Relief from Joint and Several Liability				
25.15.1	4/2/2020	30263Z	Introduction	Appeals
25.15.2	9/8/2020	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	1/10/2020	30266G	Technical Provisions of IRC 6015	SB/SE
25.15.5	4/14/2020	32027Z	Relief from Community Property Laws	Appeals
25.15.6	9/15/2022	30268C	Field Examination Procedures	LB&I
25.15.7*	2/5/2020	30269N	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	9/19/2018	30272K	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9*	3/17/2022	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/3/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/16/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	5/11/2022	50494S	Reconsiderations	SB/SE
25.15.18*	1/15/2020	68459J	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19*	3/22/2022	68751C	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
Chapter 25.16 Disaster Assistance and Emergency Relief				
25.16.1	10/8/2021	36901Q	Program Guidelines	All
25.16.9	4/5/2021	36909A	Federally Declared Disaster, or Terrorist or Military Action Procedures for	TE/GE
Chapter 25.18 Community Property				
25.18.1	6/6/2017	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/28/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	2/26/2018	38263B	Collection of Taxes in Community Property States	Appeals
25.18.5	3/7/2017	38261F	Injured Spouses	Appeals
Chapter 25.20 Preparer Enrollment, Education and Oversight				
25.20.1*	2/19/2021	39925E	Complaint Referrals	RPO
25.20.2*	4/13/2020	61857Z	Ghost Preparer Treatment	RPO
25.20.3*	8/18/2021	69540D	Return Preparer Suitability	RPO
Chapter 25.21 Affordable Care Act				
25.21.1	5/16/2019	59067T	Branded Prescription Drug Fee	All
25.21.2	8/26/2020	66328P	Insurance Provider Fee	All
25.21.3	1/5/2017	69273V	Marketplace Eligibility Determination and Reporting Requirements	All
25.21.4	10/22/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 25.23 Identity Protection and Victim Assistance				
25.23.1	9/21/2022	67661N	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2*	9/26/2022	67662Y	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3*	9/8/2022	67663J	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4*	9/14/2022	67664U	IDTVA Paper Process	W&I
25.23.9*	7/12/2022	67669X	BMF Identity Theft Processing	W&I
25.23.10*	8/3/2022	67725W	Compliance Identity Theft Case Processing	W&I
25.23.11*	8/26/2022	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12*	9/1/2022	69521W	IMF Identity Theft Toll-Free Guidance	W&I
25.23.13*	7/15/2022	92985Q	Income Related Identity Theft	W&I
Chapter 25.24 Return Preparer Misconduct Program				
25.24.1*	9/2/2022	67653N	Return Preparer Misconduct Victim Assistance - General Overview	W&I
25.24.2*	8/29/2022	67654Y	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	W&I
25.24.4*	10/7/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	3/11/2021	70494K	Return Preparer Misconduct Field Examination	SB/SE
Chapter 25.25 Revenue Protection				
25.25.1*	10/7/2021	57561Q	Return Integrity and Verification Operation Business Master File Procedures	W&I
25.25.2*	9/1/2022	59003Z	Revenue Protection Screening Procedures for Individual Master File Returns	W&I
25.25.3*	10/7/2021	61686A	Revenue Protection Verification Procedures for Individual Master File Returns	W&I
25.25.4*	10/7/2021	61688W	Integrity & Verification Identity Theft Return Procedures	W&I
25.25.5*	9/10/2021	61689H	General Correspondence Procedures	W&I
25.25.6*	10/19/2021	61691T	Taxpayer Protection Program	W&I
25.25.7*	11/12/2021	61692E	Automated Questionable Credit Program	W&I
25.25.8*	11/29/2021	61693P	Revenue Protection External Lead Procedures	W&I
25.25.9*	10/13/2021	61694A	Revenue Protection Prisoner Lead Procedures	W&I
25.25.10*	10/19/2021	61697H	Frivolous Return Program	W&I
25.25.11*	9/15/2021	69629H	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I
25.25.12*	8/22/2022	68956H	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13*	9/9/2022	69417N	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I
Chapter 25.26 Restitution				
25.26.1	8/25/2021	65270A	Criminal Restitution and Restitution-Based Assessments	CI

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 25.27 Third Party Contacts				
25.27.1	4/7/2021	64747G	Third-Party Contact Program	SB/SE
Chapter 25.29 Tax Compliance Check				
25.29.1	8/18/2021	75250E	Standard Tax Compliance Checks for Suitability and Monitoring	All
Chapter 25.30 Service Level Agreements				
25.30.3	6/23/2022	65380x	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	6/23/2022	65384p	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	6/23/2022	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	6/23/2022	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All
Part 30 Administrative				
<i>(Processes and activities associated with the Office of the Chief Counsel.)</i>				
Chapter 30.1 Office of Chief Counsel Mission Statement				
30.1.1	5/28/2014	29704D	Mission Statement, and the Strategic and Program Plan	Counsel
Chapter 30.2 Chief Counsel Directives				
30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	10/29/2020	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	6/15/2017	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
Chapter 30.5 Resources, Services, and Financial Management				
30.5.1	10/26/2007	29063N	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
30.5.3	7/15/2005	29608U	Financial Management	Counsel
Chapter 30.6 Security and Emergency Preparedness				
30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	1/23/2014	29610G	Emergency Preparedness	Counsel
Chapter 30.7 Management Systems				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
Chapter 30.8 Library Services				
30.8.1	12/5/2013	29813P	Counsel Library Services	Counsel
Chapter 30.9 File Management				
30.9.1	7/21/2005	29712D	Case File Management	Counsel
30.9.2	12/23/2010	29714Z	Guidelines for Specific Categories of Case Files	Counsel
Chapter 30.10 Standards for Correspondence				
30.10.1	7/15/2005	29183G	Correspondence Guidelines	Counsel
Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records				
30.11.1	8/9/2018	29184R	FOIA Requests for Chief Counsel Records	Counsel
Part 31 Guiding Principles				
Chapter 31.1 Guiding Principles				
31.1.1	11/1/2019	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	8/11/2004	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	8/2/2022	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
Part 33 Legal Advice				
Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
33.3.6	12/10/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	4/22/2021	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	8/11/2004	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	4/22/2021	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/11/2004	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	1/18/2017	39028C	Types of Suits	Counsel
34.6.3	6/8/2022	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	7/27/2021	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	6/22/2015	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel
Chapter 34.12 Litigation Exhibits				

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/24/2012	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	7/14/2022	29833H	Tax Court Petitions	Counsel
35.2.2	8/2/2022	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/15/2022	29878U	Trial Planning	Counsel
35.4.2	12/14/2010	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	8/11/2014	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	7/20/2018	29864G	Trial of the Case	Counsel
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	1/6/2016	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	8/11/2004	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/18/2020	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
Part 39 General Legal Services				
Chapter 39.1 Professionalism and Government Ethics Programs				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
Chapter 39.2 Labor and Related Matters				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
Chapter 39.3 Claims and Suits				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
Chapter 39.4 Practice Before the Internal Revenue Service				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel

Internal Revenue Manual (IRM)

Numerical Index September 2022

Section	Date	Catalog	Section Title	Audience
Chapter 39.5 Public Contracts and Technology Law				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

Appeals

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

Part 1 Organization, Finance and Management

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

1.1.7	06/2020	Appeals	All
1.4.28	02/2020	Appeals Managers Procedures	Appeals

Part 4 Examining Process

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

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

Part 8 Appeals

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

8.1.1	08/2016	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2015	Working Cases in Appeals	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	02/2022	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	02/2022	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	07/2022	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

Appeals

IRM Number	Date	Title	Audience
8.7.3	09/2012	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	07/2022	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/2021	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11.1	11/2021	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	11/2021	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	04/2019	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

Appeals

IRM Number	Date	Title	Audience
8.17.4	05/2017	Notices of Deficiency	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2021	Valuation Assistance Procedures	Appeals
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	05/2022	Carding New Receipts	Appeals
8.20.6	02/2022	Interim Actions	Appeals
8.20.7	05/2022	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22.4	05/2022	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

Appeals

IRM Number	Date	Title	Audience
8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	08/2020	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2022	Closing and Post Closing Actions	Appeals
8.23.1	08/2021	Offer in Compromise Overview	Appeals
8.23.2	09/2020	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2017	Evaluation of Offers in Compromise	Appeals
8.23.4	04/2022	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	09/2021	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	09/2013	Early Referral Procedures	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	09/2020	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

C&L

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

Part 1 Organization, Finance and Management

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

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

Part 11 Disclosure, Communications, and Liaison

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

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	11/2019	Congressional Affairs Program	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services Program	All
11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

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

Part 1 Organization, Finance and Management

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

1.1.6	10/2021	Chief Counsel	All
-------	---------	---------------	-----

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.6	01/2020	Privacy Act	All
--------	---------	-------------	-----

Part 30 Administrative

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

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

Part 31 Guiding Principles

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

Part 32 Published Guidance and Other Guidance to Taxpayers

32.1.1	11/2019	Overview of the Regulations Process	Counsel
32.1.2	11/2019	Procedural Requirements for Regulation Projects	Counsel
32.1.3	08/2018	Substantive Development of a Regulation Project	Counsel
32.1.4	11/2019	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/2019	Required Format for Regulations	Counsel
32.1.6	11/2019	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/2019	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/2019	Publishing the Final Regulation	Counsel
32.1.9	08/2018	Closing a Regulation Project	Counsel
32.2.1	11/2019	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	04/2017	Summary of the Published Guidance Process	Counsel
32.2.3	10/2011	Drafting Published Guidance	Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	01/2013	Coordination and Clearance	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel
32.3.2	08/2022	Letter Rulings	Counsel
32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

Part 33 Legal Advice

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

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

34.1.1	04/2021	Jurisdiction of the District Courts	Counsel
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel
34.5.2	04/2021	Refund Litigation	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	04/2021	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2004	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	01/2017	Types of Suits	Counsel
34.6.3	06/2022	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	07/2021	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	06/2015	General Procedures	Counsel
34.11.1	08/2022	The SAUSA Program	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

Part 35 Tax Court Litigation

35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2012	Tax Court Procedures	Counsel
35.2.1	07/2022	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.4.1	06/2022	Trial Planning	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

IRM Number	Date	Title	Audience
35.4.2	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	07/2018	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	06/2022	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	01/2016	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	08/2004	Penalties and Sanctions	Counsel
35.11.1	08/2020	Litigation Exhibits	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CC

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

Part 36 Appellate Litigation and Actions on Decision

36.1.1	08/2004	Guiding Principles for Appeals	Counsel
36.2.1	03/2012	Appeal Recommendations in General	Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Counsel
36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

Part 37 Disclosure

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

Part 38 Criminal Tax

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

Part 39 General Legal Services

39.1.1	04/2022	Professionalism	Counsel
39.2.1	04/2022	Labor-Management Contract Negotiations	Counsel
39.2.2	04/2022	Handling Cases	Counsel

**Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
CC**

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
39.3.1	04/2022	Claims, Suits, and Related Matters	Counsel
39.4.1	04/2022	Matters Relating To Practice Before the IRS	Counsel
39.5.1	04/2022	Public Contracts, Technology Law, and Related Matters	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CFO

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

Part 1 Organization, Finance and Management

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

1.1.21	03/2020	Chief Financial Officer	All
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.31	08/2022	IRS Quality Assurance Program	All
1.4.32	01/2022	Internal Control Review Program	All
1.5.1	07/2021	The IRS Balanced Performance Measurement System	All
1.31.3	04/2021	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	03/2022	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
1.32.1	10/2021	IRS Local Travel Guide	All
1.32.4	07/2021	Government Travel Card Program	All
1.32.10	03/2022	Reporting on Event-Related Spending	All
1.32.11	11/2021	IRS City-to-City Travel Guide	All
1.32.12	06/2022	IRS Relocation Travel Guide	CFO
1.32.13	04/2022	Relocation Services Program	CFO
1.32.14	07/2021	Gainsharing Travel Savings Program	CFO
1.32.20	04/2022	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	01/2021	Financial Operating Guidelines	All
1.34.4	03/2021	Unpaid Assessments	CFO
1.35.3	08/2021	Receipt and Acceptance Guidelines	All
1.35.4	11/2021	Purchase Card Program	All
1.35.5	10/2020	Advances, Prepaid Expenses and Other Assets	All
1.35.6	04/2021	Property and Equipment Accounting	All
1.35.13	07/2021	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.17	08/2022	Estimating Trust Fund Costs	All
1.35.18	11/2020	Imprest Funds	CI

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CFO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
1.35.19	06/2021	User Fees	CFO
1.35.24	12/2020	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

Part 3 Submission Processing

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

3.17.15	08/2022	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2021	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	04/2021	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	08/2022	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2022	Manual Assessments	CFO

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CI

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

Part 1 Organization, Finance and Management

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

1.1.19	08/2019	Criminal Investigation	All
1.4.9	06/2022	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	04/2020	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI

Part 9 Criminal Investigation

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

9.1.1	03/2017	Mission	CI
9.1.2	09/2013	Authority	CI
9.1.3	02/2010	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	05/2021	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3.1	06/2015	Disclosure	CI
9.3.2	02/2012	Publicity and Internal Communications	CI
9.4.1	10/2021	Investigation Initiation	CI
9.4.2	08/2018	SOURCES OF INFORMATION	CI
9.4.4	11/2021	Requests for Information	CI
9.4.5	05/2020	Interviews	CI
9.4.6	09/2020	Surveillance and Non-Consensual Monitoring	CI
9.4.7	09/2013	CONSENSUAL MONITORING	CI
9.4.8	09/2020	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2022	Investigative Services	CI
9.4.12	12/2010	Arrests	CI
9.4.13	08/2015	Financial Investigative Task Force	CI
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	CI
9.5.2	09/2015	Grand Jury Investigations	CI

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

CI

IRM Number	Date	Title	Audience
9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2022	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	09/2020	Other Investigations	CI
9.5.12	02/2019	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	10/2021	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	09/2021	Trial	CI
9.7.1	02/2021	Roles, Responsibilities, and Authorities	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	10/2019	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	08/2020	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI
9.11.3	06/2020	INVESTIGATIVE PROPERTY	CI

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
CI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
9.11.4	03/2021	Personnel Matters	CI
9.12.1	07/2013	Miscellaneous Administrative Procedures	CI

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

EDI

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

Part 1 Organization, Finance and Management

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

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

FMSS

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

Part 1 Organization, Finance and Management

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

1.1.17	08/2022	Facilities Management and Security Services	All
1.4.6	05/2020	Managers Security Handbook	All
1.14.2	08/2019	Supply Purchasing Program	All
1.14.3	09/2018	Furniture and Equipment Standards	FMSS
1.14.4	04/2018	Personal Property Management	All
1.14.5	09/2021	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Management Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	FMSS
1.14.9	04/2019	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	04/2021	Quality Assurance Programs	FMSS

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

HCO

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

Part 1 Organization, Finance and Management

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

1.1.4	05/2021	Organizational Planning	All
1.1.22	11/2017	Human Capital Office	All
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	07/2022	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	01/2015	Uses of Section 1204 Statistics	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

Part 6 Human Resources Management

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

6.10.1	09/2009	IRS Personnel Staffing Accountability	All
6.213.1	09/2022	Employment in the Excepted Service	All
6.250.1	06/2002	Policies, Requirements, Responsibilities, and Strategies	All
6.250.2	08/2020	Internal Revenue Service Enterprise Workforce Planning	All
6.250.3	12/2012	Delegated Examining Authority	All
6.300.1	11/2009	Employment (General)	All
6.304.1	11/2009	Expert and Consultant Appointments	All
6.307.1	11/2009	Veterans Employment Programs and Restoration of Duty	All
6.308.1	07/2022	Student Volunteer Service	All
6.315.1	11/2009	Career and Career-Conditional Employment	All
6.330.1	12/2009	Recruitment, Selection, and Placement	All
6.332.1	02/2010	Workforce Recruitment Strategies	All
6.332.2	04/2021	New Hire Eligibility and Pre-Employment Review	All
6.334.1	11/2009	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
6.335.1	03/2013	IRS Merit Promotion Plan and Internal Placement	All
6.337.1	11/2009	Alternative Rating and Selection	All
6.338.1	12/2009	Qualification Requirements	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

HCO

IRM Number	Date	Title	Audience
6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2019	Policies, Authorities, Categories, and Approvals	All
6.511.1	05/2022	Position Management and Classification Policy and Operational Guidance	All
6.530.1	02/2021	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	05/2021	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All
6.630.4	04/2020	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

HCO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
6.711.1	10/2010	Authorities, Responsibilities, and Processes	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	11/2009	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.735.2	11/2021	Outside Employment	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Agency Grievance System (AGS)	All
6.800.1	09/2022	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	All
6.800.4	03/2017	IRS Nursing Mothers Program	HCO
6.959.1	11/2021	IRS Payband System	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.6.1	03/2022	Overview of Continuity Planning	All
10.6.2	03/2022	Continuity Plan Requirements	All
10.6.3	03/2022	Test, Training, and Exercise Requirements	Commissioner
10.6.4	03/2022	Incident Management Program	All
10.6.5	03/2022	Annual Certification Requirements	Commissioner
10.6.6	03/2022	Pandemic Plan Requirements	All
10.23.1	02/2020	National Security Positions and Access to Classified Information	All
10.23.2	04/2022	Contractor Investigations	All
10.23.3	05/2019	Personnel Security/Suitability for Employment and Personnel Security Operations	All

**Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
HCO**

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

Part 25 Special Topics

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

25.29.1	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
---------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

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

Part 1 Organization, Finance and Management

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

1.1.12	07/2022	Information Technology	All
1.2.62	08/2021	Division/Function Delegation of Authorities for Information Technology (IT)	IT

Part 2 Information Technology

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

2.2.1	12/2019	Partnership Control System Chapter Overview	Appeals
2.2.2	12/2019	PCS Command Code TSLOD	Appeals
2.2.3	12/2019	PCS Command Code TSCHG	Appeals
2.2.4	12/2019	PCS Command Code TSINQ	Appeals
2.2.5	12/2019	PCS Command Code TSDEL	Appeals
2.2.6	12/2019	PCS Command Code TSNOT	Appeals
2.2.7	12/2019	PCS Command Code TSCLS	Appeals
2.2.8	12/2019	PCS Command Code MSCHG	Appeals
2.2.9	12/2019	PCS Command Code TSUMY	Appeals
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	12/2019	Standard Validity Criteria	All
2.3.10	12/2020	Command Codes MFREQ and RECON	All
2.3.11	12/2021	Command Codes TXMOD and SUMRY	All
2.3.12	05/2022	Command Code ACTON	All
2.3.13	04/2020	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	12/2021	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2020	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.3.27	06/2012	Command Code ECREQ	All
2.3.28	12/2021	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	12/2021	Command Code IRPTR	Appeals
2.3.36	12/2021	Command Code SCFTR	Appeals
2.3.37	12/2021	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	04/2020	Command Code PICRD	Appeals
2.3.41	04/2020	Command Code PIEST	Appeals
2.3.43	12/2021	Command Code PIFTF	Appeals
2.3.44	02/2021	Command Code PIVAR	Appeals
2.3.45	04/2022	Command Code XSINQ	All
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	02/2022	Command Code EICMP	Appeals
2.3.51	12/2021	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	06/2022	Command Code PMFOL	Appeals
2.3.54	04/2020	Command Code DDBOL	Appeals
2.3.55	12/2021	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	08/2019	Command Code BRTVU	Appeals
2.3.59	12/2021	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	07/2019	Command Code ESTAB	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2021	EPMF Return Transaction File On-Line (ERTVU) Research	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

IRM Number	Date	Title	Audience
2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	12/2021	Command Codes DUPOL and DUPPG	CI
2.3.69	05/2020	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2021	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2021	Command Code DDPOL	Appeals
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	06/2020	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	04/2020	Command Code DFAST and DLITE	All
2.3.86	12/2021	Command Code IRPOL	Appeals
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	06/2018	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	02/2019	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/2018	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	04/2020	Command Codes ESIGN and BSIGN	All
2.4.9	06/2022	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2021	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	04/2022	Command Codes DELET and CCPYT	All
2.4.13	06/2022	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All
2.4.15	02/2022	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16	12/2021	Command Codes REQ54 and ADJ54	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	12/2021	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	04/2021	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	08/2021	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	07/2019	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	04/2020	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30	06/2022	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	12/2011	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	07/2022	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	04/2020	Command Code CCASG for Case Control Activity System	All
2.4.43	12/2014	Command Code PINEX	All
2.4.44	08/2021	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	06/2020	Command Code VPMSG	All
2.4.48	05/2020	Command Code VPPIN	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	IT
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	06/2020	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	05/2021	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	06/2022	Systems Development	IT
2.5.3	07/2022	Programming and Source Code Standards	IT
2.5.4	12/2021	Document Standards	IT
2.5.5	12/2021	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Function Point Standards	IT
2.5.11	12/2021	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	09/2022	Database Design Techniques and Deliverables	IT
2.5.14	06/2010	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2021	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2018	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2021	AIMS Command Code AM424	Appeals
2.8.3	12/2021	AIMS Command Code AMDIS	Appeals
2.8.4	12/2021	AIMS Command Code AMSTU	Appeals
2.8.5	12/2021	AIMS Command Code AMSOC	Appeals
2.8.6	12/2021	AIMS Command Code AMAXU	LB&I
2.8.7	12/2021	AIMS Command Code AMCLS	Appeals
2.8.8	12/2021	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT
2.9.1	11/2020	Integrated Data Retrieval System	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

IRM Number	Date	Title	Audience
2.11.1	04/2020	IDRS Correspondence	IT
2.12.2	05/2021	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	09/2022	ELC Guidance	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	IT
2.22.1	01/2020	Unified Work Request (UWR) Process	All
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
2.28.1	08/2021	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	03/2022	Engineering Policy	All
2.120.6	03/2022	Engineering Planning Process	All
2.120.7	03/2022	Solution Design Process	All
2.120.8	03/2022	Interface Design Process	All
2.120.9	03/2022	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	03/2022	Engineering ELC Documentation Process	IT
2.120.11	03/2022	Data Management Process	All
2.120.12	03/2022	Naming Data Element(s)/Objects(s) Process	All
2.123.1	09/2021	Knowledge Management Directive	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	09/2018	Change Management Policy	IT
2.125.2	09/2018	Change Management Process Description	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.126.1	11/2019	Enterprise Organizational Readiness Policy	IT
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	IT
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
2.149.1	09/2022	Asset Management Policy	All
2.149.2	09/2018	Asset Management Process Description	All
2.149.3	09/2018	Asset Management Hardware Procedures	All
2.149.4	09/2018	Asset Management Software Procedures	All
2.150.1	04/2022	Configuration Management Policy	IT
2.150.2	06/2022	Configuration Management (CM) Process	IT
2.150.5	04/2021	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	01/2022	IT Governance Policy	IT
2.173.2	01/2022	IT Governance Procedures	IT

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8.1	09/2021	Policy and Guidance	All
--------	---------	---------------------	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
10.8.2	09/2022	IT Security Roles and Responsibilities	All
10.8.5	10/2021	Domain Name System (DNS) Security Policy	IT
10.8.6	05/2022	Application Security and Development	IT
10.8.11	07/2022	Application Security Policy	IT
10.8.15	12/2021	General Platform Operating System Security Policy	IT
10.8.21	09/2021	Database Security Policy	All
10.8.22	02/2022	Web Server Security Policy	All
10.8.23	02/2022	Application Server Security Policy	IT
10.8.24	09/2021	Cloud Computing Security Policy	IT
10.8.26	04/2022	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	05/2022	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	02/2022	Mainframe System Security Policy	IT
10.8.34	09/2020	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	08/2022	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	02/2022	Minimum Firewall Administration Requirements	All
10.8.55	05/2022	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	02/2022	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

LB&I

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

Part 1 Organization, Finance and Management

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

1.1.24	09/2021	Large Business and International Division	All
1.2.63	12/2021	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	05/2022	International Travel Office Procedures	All
1.56.1	07/2022	LB&I Policy Function Processes and Procedures	LB&I

Part 4 Examining Process

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	04/2022	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.31.9	09/2022	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.36.1	06/2021	Joint Committee Process Overview	LB&I
4.36.2	06/2021	Identification of Joint Committee Cases	LB&I
4.36.3	06/2021	Examination Team Responsibilities	LB&I
4.36.4	06/2021	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	08/2019	Financial Products Specialty	All
4.46.1	09/2021	General Information and Definitions	LB&I
4.46.3	01/2022	Planning the Examination	LB&I
4.46.4	09/2021	Executing the Examination	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

LB&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.46.5	05/2022	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.60.1	10/2018	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.7	10/2019	Controlled Foreign Corporations	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All
4.62.3	04/2019	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

LB&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	07/2022	The IRS FFI List Publishing Processes Document	LB&I

Part 7 Rulings and Agreements

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

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
--------	---------	---	---------

Part 11 Disclosure, Communications, and Liaison

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

11.51.1	05/2021	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	07/2022	LB&I Intranet Publishing Standards	LB&I

Part 21 Customer Account Services

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

21.8.7	12/2021	Form-Related Communication	All
--------	---------	----------------------------	-----

Part 25 Special Topics

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

NHQ

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

Part 1 Organization, Finance and Management

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

OCRO

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

Part 1 Organization, Finance and Management

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

1.1.31	03/2021	Office of the Chief Risk Officer	All
1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	07/2022	Authorities and Responsibilities	CRO

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
OLS

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

Part 1 Organization, Finance and Management

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

1.1.29	08/2018	Office of Online Services	All
--------	---------	---------------------------	-----

Part 2 Information Technology

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

2.25.101	07/2020	IRS.gov Web Content Management Procedures	All
----------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

OPR

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

Part 1 Organization, Finance and Management

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

PGLD

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

Part 1 Organization, Finance and Management

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

1.1.27	05/2022	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.15.1	02/2021	The Records and Information Management Program	All
1.15.2	02/2021	Types of Records and Their Life Cycles	All
1.15.3	02/2021	Disposing of Records	All
1.15.4	03/2021	Retiring and Requesting Records	All
1.15.5	02/2021	Relocating/Removing Records	All
1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2021	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	02/2022	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	09/2022	Incident Management Program	All
10.5.5	07/2018	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.7	08/2022	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.6.7	07/2022	Emergency Notification System	HCO
10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
10.10.2	08/2022	Authentication Risk Assessments in Non-Digital Channels	All

Part 11 Disclosure, Communications, and Liaison

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

11.3.1	11/2021	Introduction to Disclosure	All
11.3.2	02/2022	Disclosure to Persons with a Material Interest	All
11.3.3	02/2022	Disclosure to Designees and Practitioners	All
11.3.4	09/2020	Congressional Inquiries	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

PGLD

IRM Number	Date	Title	Audience
11.3.5	10/2021	Fees	All
11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.9	12/2019	Exempt Organizations	All
11.3.10	09/2020	Employee Plans Information	All
11.3.11	06/2022	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	10/2021	Freedom of Information Act	All
11.3.21	06/2022	Investigative Disclosure	All
11.3.22	08/2021	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	01/2022	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	08/2021	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	12/2020	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

PGLD

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

Part 25 Special Topics

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

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

Part 33 Legal Advice

33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel
--------	---------	---------------------------------------	---------

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
Procurement

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

Part 1 Organization, Finance and Management

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
--------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

RAAS

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

Part 1 Organization, Finance and Management

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

1.1.18	09/2020	Research, Applied Analytics and Statistics Division	All
1.2.1	07/2022	Servicewide Policy Statements	All
1.2.2	07/2022	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	04/2020	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	05/2022	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	05/2022	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	03/2022	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

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

Part 4 Examining Process

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

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

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
RAAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	06/2018	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/2021	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

RPO

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

Part 1 Organization, Finance and Management

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

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

Part 25 Special Topics

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

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

Part 1 Organization, Finance and Management

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

1.1.16	03/2022	Small Business/Self-Employed Division	All
1.2.65	07/2021	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	10/2021	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	07/2020	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2022	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2022	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	02/2022	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2021	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	02/2020	Insolvency	SB/SE
1.4.52	11/2021	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	12/2020	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	08/2022	Managing Organizational Change	SB/SE

Part 4 Examining Process

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	09/2020	Workload Identification and Survey Procedures	SB/SE
4.1.5	09/2020	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	09/2021	Return Preparer Program Coordinator	LB&I
4.1.27	07/2022	Information Return Case Selection	SB/SE
4.2.1	09/2022	General Examination Information	LB&I
4.2.2	02/2020	Disaster Assistance Relief	LB&I
4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
4.2.5	03/2022	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/2011	Claims	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	12/2009	Conversion of Returns	Appeals
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Appeals
4.4.11	07/2022	Entity Changes	SB/SE
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	06/2010	Large Dollar Cases	Appeals
4.4.21	07/2012	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/2009	Non-Master File (NMF) Processing	Appeals
4.4.23	10/2013	Openings	Appeals
4.4.25	07/2012	Quick Assessments	Appeals
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.29	05/2011	Social Security Administration (SSA) Adjustments	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	11/2020	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	10/2020	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	03/2017	Fraud Program Responsibilities	SB/SE
4.9.1	10/2020	Outline of System	LB&I
4.10.1	07/2022	Overview of Examiner Responsibilities	LB&I
4.10.2	09/2022	Pre-Contact Responsibilities	SB/SE
4.10.3	02/2016	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	03/2021	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	06/2022	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	03/2020	Report Generation Software	SB/SE
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I
4.11.51	10/2020	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	07/2020	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2022	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	09/2021	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2022	CAWR Reconciliation Balancing	SB/SE
4.19.5	09/2022	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	11/2021	Minister and Religious Waiver Program	SB/SE
4.19.7	09/2022	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2021	Examination Classification of Work	W&I
4.19.12	06/2020	Centralized Files and Scheduling	SB/SE
4.19.13	04/2022	General Case Development and Resolution	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.19.15	02/2022	Discretionary Programs	SB/SE
4.19.16	11/2021	Claims	SB/SE
4.19.17	10/2016	Non-Filer Program	SB/SE
4.19.22	04/2022	CAWR Control	SB/SE
4.19.23	09/2022	FUTA Control	SB/SE
4.19.25	06/2022	Information Return Penalty (IRP) Procedures	SB/SE
4.20.1	06/2020	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	02/2022	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	05/2021	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	08/2020	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	01/2021	Classification Settlement Program (CSP)	Appeals
4.23.7	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	03/2021	Determining Employment Tax Liability	LB&I
4.23.9	12/2019	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2021	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	05/2020	Statute Control and Extension	Appeals
4.23.15	01/2020	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	01/2020	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	06/2021	Employment Tax Workload Selection and Delivery	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2022	Campus Employment Tax Non-Filer Program	SB/SE
4.24.1	08/2022	Introduction to Excise Taxes	SB/SE
4.24.2	08/2021	Form 637 Excise Tax Registrations	Appeals
4.24.5	02/2019	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	08/2022	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/2020	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	07/2021	Excise Tax Penalties Guidance	SB/SE
4.24.10	04/2022	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2022	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	01/2020	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/2020	Excise Case Selection	SB/SE
4.24.20	07/2020	Excise Tax Report Writing Guide	SB/SE
4.24.21	07/2020	Case Closings	SB/SE
4.24.22	08/2021	Campus Procedures for Excise Tax	SB/SE
4.24.23	08/2021	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	08/2021	Form 637 Registration File Administration and Required Documentation	LB&I
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.25.1	06/2021	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2020	Campus Estate and Gift	SB/SE
4.25.3	07/2018	Planning, Classification, and Selection	SB/SE
4.25.4	07/2020	International Estate and Gift Tax Examinations	SB/SE
4.25.5	07/2020	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	07/2021	Delinquent Returns and SFR Procedures	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	06/2021	Case Closing Procedures	SB/SE
4.25.11	07/2020	Special Examination Procedures	SB/SE
4.25.12	07/2020	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	02/2019	Introduction and Program Structure	SB/SE
4.26.3	03/2022	Examination Case Selection (ECS)	SB/SE
4.26.4	03/2022	FinCEN Query (FCQ)	SB/SE
4.26.5	06/2020	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	10/2019	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
4.26.11	08/2021	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	07/2021	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	04/2020	Structuring	SB/SE
4.26.14	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	06/2021	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	11/2021	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2020	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.1	04/2019	Introduction	Appeals
4.31.2	05/2019	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	04/2019	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	04/2019	TEFRA Administrative Adjustment Request (AAR)	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.31.5	05/2022	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	10/2021	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	06/2018	The Abusive Transactions (AT) Process	LB&I
4.32.3	01/2021	Coordination and Roles of Cross-Functional Units	SB/SE
4.32.4	02/2016	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	Appeals
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.103.1	01/2022	CDE Application and Procedures	SB/SE
4.119.1	07/2022	BMF Underreporter (BUR) Control	SB/SE
4.119.3	07/2022	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	07/2022	BMF Underreporter (BUR) Program	SB/SE

Part 5 Collecting Process

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
5.1.2	08/2021	Remittances, Form 809 and Designated Payments	SB/SE
5.1.3	12/2020	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	11/2019	Balancing Civil and Criminal Cases	SB/SE
5.1.7	04/2021	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8	11/2015	Courtesy Investigations	SB/SE
5.1.9	08/2021	Collection Appeal Rights	Appeals
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	02/2020	Delinquent Return Investigations	SB/SE
5.1.12	04/2022	Cases Requiring Special Handling	SB/SE
5.1.14	03/2011	Field Collection Techniques and Other Assignments	Appeals
5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.1.18	07/2019	Locating Taxpayers and their Assets	All
5.1.19	02/2020	Collection Statute Expiration	SB/SE
5.1.20	07/2019	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	08/2019	Disclosure	SB/SE
5.1.23	06/2022	Taxpayer Representation	SB/SE
5.1.24	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	06/2020	IDRS and Data Security for Collection	SB/SE
5.1.28	07/2021	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2018	Collection Reports	SB/SE
5.3.1	07/2021	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	12/2019	General Case Processing	SB/SE
5.4.11	05/2021	CCP Installment Agreements	SB/SE
5.4.12	11/2016	Field Office Resource Team	SB/SE
5.4.13	06/2014	CCP General Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2012	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	09/2013	Collecting Estate and Gift Tax Accounts	Appeals
5.5.8	05/2019	Advisory Responsibilities for Processing Estate Tax Liens	Appeals
5.5.9	09/2013	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	12/2020	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	02/2021	Letter 903 Process	SB/SE
5.7.3	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals
5.7.4	06/2017	Investigation and Recommendation of the TFRP	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
5.7.5	11/2014	Collectibility Determination	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2018	Federal Contractors	SB/SE
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	04/2021	Overview	Appeals
5.8.2	09/2022	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	11/2020	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	09/2020	Investigation	SB/SE
5.8.5	09/2021	Financial Analysis	Appeals
5.8.6	06/2021	Collateral Agreements	SB/SE
5.8.7	06/2022	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/2019	Acceptance Processing	SB/SE
5.8.9	09/2022	Actions on Post-Accepted Offers	Appeals
5.8.10	03/2022	Special Case Processing	Appeals
5.8.11	10/2019	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals
5.9.1	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	12/2019	Common Bankruptcy Issues	SB/SE
5.9.5	04/2020	Opening a Bankruptcy Case	SB/SE
5.9.6	12/2020	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	01/2020	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	10/2018	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	08/2018	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	09/2020	Insolvency Mail Processing	SB/SE
5.9.12	01/2022	Insolvency Automated Processes	SB/SE
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
5.9.14	09/2022	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16	03/2019	Insolvency Case Monitoring	SB/SE
5.9.17	07/2022	Closing a Bankruptcy Case	SB/SE
5.9.18	04/2020	Automated Discharge System (ADS)	SB/SE
5.9.19	03/2019	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	04/2017	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2021	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	04/2020	Pre-Seizure Considerations	SB/SE
5.10.2	08/2022	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2022	Conducting the Seizure	SB/SE
5.10.4	08/2022	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	11/2021	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	05/2021	Notice of Levy in Special Cases	Appeals
5.11.7	07/2022	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
5.12.8	10/2013	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
5.13.1	02/2020	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	09/2021	Securing Installment Agreements	Appeals
5.14.2	04/2019	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	10/2019	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	04/2021	Currently Not Collectible	SB/SE
5.17.1	06/2019	General Information	SB/SE
5.17.2	03/2019	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	03/2022	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	08/2019	Summonses	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2020	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2020	Balance Due	Appeals
5.19.2	02/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	11/2020	Backup Withholding Program	SB/SE
5.19.4	03/2022	Enforcement Action	SB/SE
5.19.5	11/2020	ACS Inventory	SB/SE
5.19.6	07/2022	ACS Support	SB/SE
5.19.7	07/2020	Monitoring Offer In Compromise	SB/SE
5.19.8	12/2019	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	06/2022	Collection Operations Transcript Processing	SB/SE
5.19.11	07/2022	Withholding Compliance Program	SB/SE
5.19.12	09/2021	Centralized Lien Operation	SB/SE
5.19.13	04/2020	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	11/2021	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2016	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	03/2022	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	03/2020	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2020	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	08/2020	Passport Program	SB/SE
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	11/2016	Summons Procedures	SB/SE
5.20.6	11/2016	Whipsaw Assessments	SB/SE
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	08/2016	Examination Reconsiderations and Referrals	SB/SE
5.20.12	05/2021	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

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

7.50.1	10/2020	Form SS-8 Processing Handbook	All
--------	---------	-------------------------------	-----

Part 11 Disclosure, Communications, and Liaison

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

11.53.4	04/2015	TIGTA/GAO	SB/SE
---------	---------	-----------	-------

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2022	Failure To File/Failure To Pay Penalties	Appeals
20.1.3	07/2020	Estimated Tax Penalties	Appeals
20.1.4	02/2018	Failure to Deposit Penalty	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	10/2021	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	09/2021	Information Return Penalties	All
20.1.8	12/2020	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	12/2020	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	12/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2015	Overpayment Interest	Appeals
20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

Part 22 Taxpayer Education and Assistance

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

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
---------	---------	---	-------

Part 25 Special Topics

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	04/2021	Recognizing and Developing Fraud	Appeals
25.1.3	06/2021	Criminal Referrals	Appeals
25.1.4	06/2021	Administrative Joint Investigation	Appeals
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

IRM Number	Date	Title	Audience
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	07/2016	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	08/2022	General Guidelines	Appeals
25.3.2	11/2021	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	08/2022	Judgment Follow-up	SB/SE
25.3.6	06/2022	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	07/2015	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.6.22	11/2021	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2020	Processing Refund Hold Program Inventory	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
25.15.1	04/2020	Introduction	Appeals
25.15.2	09/2020	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	09/2022	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	09/2018	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	10/2021	Program Guidelines	All
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

SBSE

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

4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
--------	---------	------------------------------	-------

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TAS

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

Part 1 Organization, Finance and Management

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

1.1.8	06/2005	National Taxpayer Advocate	All
1.4.13	07/2021	TAS Guide for Managers	TAS
1.5.8	11/2021	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2022	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

Part 13 Taxpayer Advocate Service

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

13.1.1	09/2021	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	04/2021	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	09/2021	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/2021	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	12/2019	Special Processes	TAS
13.1.11	11/2020	Case and Inventory Management	All
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	09/2021	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/2021	Receipt and Intake of TAS Cases	TAS
13.1.17	10/2021	Transferring TAS Cases	TAS
13.1.18	08/2021	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	04/2021	Closing TAS Cases	TAS

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2022	Taxpayer Representation	TAS
13.1.24	02/2020	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	09/2020	Evaluating and Reviewing Systemic Issues	All
13.2.4	09/2020	Information Gathering Projects (IGP)	All
13.2.5	11/2020	Advocacy Projects	All
13.2.6	11/2020	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	03/2022	Administration and Security	TAS
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
13.6.1	02/2012	Internal and External Communications	TAS
13.7.1	09/2021	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	10/2020	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	09/2022	TAS Audit Coordination	TAS

Part 25 Special Topics

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

25.30.3	06/2022	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	06/2022	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	06/2022	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	06/2022	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

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

Part 1 Organization, Finance and Management

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

1.1.23	09/2021	Tax Exempt and Government Entities Division	All
1.2.68	09/2022	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.4.7	07/2022	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54.1	09/2021	TE/GE Roles and Responsibilities	TE/GE

Part 3 Submission Processing

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

3.11.12	10/2021	Exempt Organization Returns	SB/SE
3.11.20	10/2021	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2021	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2021	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	10/2021	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	12/2021	Exempt Organization Returns	TE/GE
3.12.22	11/2021	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2021	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	06/2021	EPMF Unpostables	W&I
3.12.278	10/2021	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2021	Exempt Organization Account Numbers	TE/GE
3.13.36	06/2021	EPMF Account Numbers	TE/GE
3.20.12	11/2021	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2021	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2021	Exempt Organization Returns	SB/SE
3.24.20	10/2021	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2021	Employee Plan Returns	SB/SE
3.24.26	10/2021	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2021	EPMF Return Processing Form 5500-EZ	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.45.1	11/2021	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

Part 4 Examining Process

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	12/2021	TE/GE AIMS Processing	TE/GE
4.5.2	12/2021	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	12/2021	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2021	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71.1	02/2022	Overview of Form 5500 Examination Procedures	TE/GE
4.71.2	11/2021	Overview of IDRS	TE/GE
4.71.3	03/2022	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TE/GE
4.71.5	02/2022	Form 5330 Examinations	TE/GE
4.71.6	10/2019	Employee Plans Referrals	TE/GE
4.71.7	10/2019	Survey Returns	TE/GE
4.71.8	12/2019	EP Claims	TE/GE
4.71.9	08/2021	Statute Control Procedures	TE/GE
4.71.10	10/2019	Form 990-T Processing	TE/GE
4.71.12	11/2019	Case File Assembly Guidelines	TE/GE
4.71.13	07/2019	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	08/2021	EP Mandatory Review	TE/GE
4.71.16	12/2021	Employee Plans Large Case Examinations	TE/GE
4.71.17	12/2021	Non-Return Unit Examinations	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

IRM Number	Date	Title	Audience
4.71.20	10/2021	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/2021	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TE/GE
4.72.2	11/2021	Cash or Deferred Arrangements	TE/GE
4.72.3	06/2021	Employee Contributions and Matching Contributions	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	04/2021	Top-Heavy Plans	TE/GE
4.72.6	11/2021	IRC 415(b)	TE/GE
4.72.7	09/2021	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	04/2022	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	08/2020	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	12/2020	Single-Sum Distributions or Single-Sum Like Distributions	TE/GE
4.72.11	09/2017	Prohibited Transactions	TE/GE
4.72.13	12/2021	IRC 403(b) Plans	TE/GE
4.72.14	12/2019	Multiemployer Plan Examination Guidelines	TE/GE
4.72.15	06/2021	Internal Revenue Code (IRC) 404 Examination Guidelines	TE/GE
4.72.16	12/2020	IRC 430 Examination Guidelines	TE/GE
4.72.17	09/2020	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	TE/GE
4.72.18	12/2019	Nonbank Trustee Investigation Procedures	TE/GE
4.72.19	11/2021	IRC 457 Examination Guidelines	TE/GE
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE
4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE
4.75.16	02/2020	Case Closing Procedures	TE/GE
4.75.17	10/2019	Mandatory Review	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.75.20	07/2019	Final Case Processing	TE/GE
4.75.21	11/2019	EO Special Examination Procedures	TE/GE
4.75.22	11/2019	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	05/2021	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	03/2022	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
4.81.5	08/2021	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	10/2019	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	12/2021	Examination Issues Pertaining to ITG Cases	TE/GE

Part 7 Rulings and Agreements

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

7.1.1	06/2022	Employee Plans	TE/GE
7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	05/2022	Employee Plans Technical Advice Procedures	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
7.1.6	06/2022	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	05/2022	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2021	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/2021	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	09/2020	Employee Plans Determination Letter Program	TE/GE
7.11.2	06/2022	EP Case Assignment Guide	TE/GE
7.11.3	09/2022	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	09/2022	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	05/2022	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2021	Multiemployer Plans	TE/GE
7.11.7	11/2020	Multiple Employer Plans	TE/GE
7.11.8	09/2022	EP Determinations Closing Agreement Program	TE/GE
7.11.9	09/2022	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	06/2021	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	09/2022	Proposed Adverse Cases	TE/GE
7.11.12	09/2021	Preparing Technical Advice Requests	TE/GE
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.12.1	09/2021	Plan Terminations	TE/GE
7.13.1	06/2022	Determination Letter Applications	TE/GE
7.13.5	07/2022	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE
7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	03/2022	Employee Plans User Manual Introduction	TE/GE
7.15.4	03/2022	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/2021	Navigating the Tax Exempt Determination System (TEDS)	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
7.15.7	11/2021	Electronic Case Processing	TE/GE
7.15.8	11/2021	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	03/2022	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	08/2021	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2021	Review Procedures for EO Determinations	TE/GE
7.20.6	07/2022	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	09/2021	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	07/2022	EDS Unpostables	TE/GE
7.21.10	08/2020	Processing EO Correspondence Requests	TE/GE
7.22.1	07/2022	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	07/2022	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	08/2022	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	06/2020	Public Inspection of Written Determinations Under IRC 6110	TE/GE

Part 21 Customer Account Services

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

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

25.7.1	01/2022	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.13.2	03/2021	TE/GE Taxpayer Correspondence Procedures	TE/GE
25.16.9	04/2021	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
TXO

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

Part 1 Organization, Finance and Management

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

1.1.33	08/2022	Taxpayer Experience Office	All
--------	---------	----------------------------	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

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

Part 1 Organization, Finance and Management

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

1.1.13	10/2021	Wage and Investment	All
1.2.61	06/2022	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	08/2022	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2021	Field Assistance Guide for Managers	W&I
1.4.16	12/2021	Accounts Management Guide for Managers	W&I
1.4.18	10/2020	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	12/2021	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	05/2022	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/2021	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	08/2021	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	08/2022	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	08/2021	Internal and Public Use Non-Tax Products	All
1.17.9	07/2020	User Guide for Requesting Published Products and Services	All
1.18.2	11/2020	Forecasting Requirements	All
1.18.3	01/2021	Tax Forms Distribution Programs	W&I
1.18.4	03/2022	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2020	Mail and Transportation Management Overview	All
1.22.2	12/2020	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	01/2021	Addressing and Packaging	All
1.22.4	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	10/2021	Mail Operations	All
1.22.6	10/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All
1.22.8	01/2021	Mailing and Shipping Equipment	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	04/2018	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

Part 3 Submission Processing

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

3.0.101	08/2022	Schedule K-1 Processing	SB/SE
3.0.167	08/2021	Losses and Shortages	W&I
3.0.230	11/2021	Lockbox Processing Procedures	W&I
3.0.275	10/2021	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	05/2019	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2021	Remittance Transaction Research (RTR) System	W&I
3.5.20	11/2021	Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2021	Files Management and Services	SB/SE
3.8.44	11/2021	Campus Deposit Activity	SB/SE
3.8.45	11/2021	Manual Deposit Process	SB/SE
3.8.46	11/2021	Discovered Remittance	SB/SE
3.8.47	09/2022	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2021	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2021	Information Returns Processing	W&I
3.10.72	11/2021	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2021	Batching and Numbering	All
3.11.3	11/2021	Individual Income Tax Returns	SB/SE
3.11.6	11/2021	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2021	Revenue Receipts	W&I
3.11.13	11/2021	Employment Tax Returns	W&I
3.11.14	11/2021	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15	11/2021	Return of Partnership Income	SB/SE
3.11.16	11/2021	Corporate Income Tax Returns	W&I
3.11.23	11/2021	Excise Tax Returns	W&I
3.11.25	11/2021	Miscellaneous Tax Returns	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2021	Estate and Gift Tax Returns	W&I
3.11.154	11/2021	Unemployment Tax Returns	SB/SE
3.11.180	11/2021	Allocated Tips	W&I
3.11.212	11/2021	Applications for Extension of Time to File	SB/SE
3.11.213	11/2021	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2021	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2021	Processing Form 8752	W&I
3.11.250	11/2021	Form 8300 Processing	SB/SE
3.12.2	11/2021	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2021	Individual Income Tax Returns	SB/SE
3.12.8	11/2021	Information Returns Processing	SB/SE
3.12.10	11/2021	Revenue Receipts	LB&I
3.12.13	11/2021	Employment Tax Returns	W&I
3.12.14	11/2021	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15	11/2021	Return of Partnership Income	SB/SE
3.12.16	11/2021	Corporate Income Tax Returns	W&I
3.12.21	11/2021	Credit and Account Transfers	SB/SE
3.12.23	11/2021	Excise Tax Returns	W&I
3.12.32	11/2021	General Unpostables	All
3.12.37	11/2021	IMF General Instructions	SB/SE
3.12.38	11/2021	BMF General Instructions	SB/SE
3.12.106	11/2021	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2021	Unemployment Tax Returns	SB/SE
3.12.179	11/2021	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2021	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2021	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2021	Error Resolution Instructions for Form 1120-S	W&I
3.12.220	11/2021	Error Resolution System for Excise Tax Returns	W&I
3.12.249	11/2021	Processing Form 8752	W&I
3.12.251	11/2021	Corporation Income Tax Returns	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.12.263	11/2021	Estate and Gift Tax Returns	W&I
3.12.279	11/2021	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2021	BMF Account Numbers	W&I
3.13.5	11/2021	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/2021	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2021	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2021	Media Transport and Control	SB/SE
3.13.122	11/2021	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2021	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2021	IMF Notice Review	W&I
3.14.2	11/2021	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2021	Hardcore Payment Tracers	W&I
3.17.10	11/2021	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	11/2021	Refund Intercept Program	W&I
3.17.21	09/2022	Credit and Account Transfers	W&I
3.17.30	11/2021	SC Data Controls	W&I
3.17.46	11/2021	Automated Non-Master File Accounting	SB/SE
3.17.79	11/2021	Accounting Refund Transactions	W&I
3.17.80	11/2021	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	12/2020	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243	09/2022	Miscellaneous Accounting	W&I
3.17.277	11/2021	Electronic Payments	SB/SE
3.17.278	12/2021	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21.3	11/2021	Individual Income Tax Returns	SB/SE
3.21.15	11/2021	Foreign Partnership Withholding	LB&I
3.21.19	11/2021	Foreign Trust System	LB&I
3.21.25	11/2021	Miscellaneous Tax Returns	LB&I
3.21.110	11/2021	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2021	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/2021	Foreign Account Tax Compliance Act (FATCA) Registration	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.21.261	11/2021	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	11/2021	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264	11/2021	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	11/2021	Individual Income Tax Returns	SB/SE
3.22.15	11/2021	Foreign Partnership Withholding	SB/SE
3.22.19	11/2021	Foreign Trust System	SB/SE
3.22.110	11/2021	Processing Form 1042 Withholding Returns	W&I
3.22.111	11/2021	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261	11/2021	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	11/2021	Individual Income Tax Returns	W&I
3.24.7	11/2021	Delinquent Accounts	W&I
3.24.8	11/2021	Information Returns Processing	W&I
3.24.10	11/2021	Revenue Receipts	SB/SE
3.24.13	11/2021	Employment Tax Returns	W&I
3.24.14	11/2021	Fiduciary Income Tax Returns	W&I
3.24.15	11/2021	Partnership Return of Income	W&I
3.24.16	11/2021	Corporation Income Tax Returns	W&I
3.24.21	11/2021	Credit and Account Transfers	SB/SE
3.24.23	11/2021	Excise Tax Returns	W&I
3.24.25	11/2021	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2021	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/2021	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2021	General Instructions	SB/SE
3.24.38	11/2020	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	01/2022	Campus Performance Evaluation Reporting System	W&I
3.24.106	10/2021	Estate Tax Returns	W&I
3.24.133	11/2021	Residual Remittance Processing System	SB/SE
3.24.143	10/2021	Gift Tax Returns	W&I
3.24.154	11/2021	Unemployment Tax Returns	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.24.159	01/2018	SCRS SC Edits	IT
3.24.162	01/2018	BOB Transcription Instructions	LB&I
3.24.180	01/2022	Allocated Tips	W&I
3.24.183	12/2017	Planning and Control Data	SB/SE
3.24.202	11/2021	Supervisory Operator's Manual	W&I
3.24.212	10/2021	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	03/2022	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	12/2021	Declaration for Electronic Filing	SB/SE
3.24.249	03/2022	Fiscal Year Required Payments/Form 8752	W&I
3.28.1	01/2022	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2	11/2021	Information Referral Process for Form 3949-A	W&I
3.28.3	10/2021	Individual Income Tax Returns	W&I
3.28.4	11/2021	Identity Theft Returns for Submission Processing	W&I
3.30.10	06/2018	Cost Estimate Reference	W&I
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	03/2022	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	01/2022	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123	11/2021	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	05/2022	Campus Monitoring Reports	SB/SE
3.30.126	04/2019	Control Data Analysis	W&I
3.30.127	05/2022	Workload Scheduling	SB/SE
3.37.110	11/2021	Chapter 3 Withholding Returns	SB/SE
3.38.147	11/2021	International Notices	SB/SE
3.40.8	11/2020	Information Returns Processing	SB/SE
3.40.37	11/2020	General Instructions	SB/SE
3.41.267	11/2021	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269	11/2021	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/2021	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/2021	Scanner Operations on SCRIPS	W&I
3.41.276	11/2021	Form 941 and Schedule R SCRIPS Processing	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.41.277	11/2021	Form 940 SCRIPS Processing	W&I
3.42.4	08/2022	IRS e-file for Business Tax Returns	SB/SE
3.42.5	12/2021	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2022	EPSS Help Desk Support	W&I
3.42.8	09/2022	Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9	12/2021	Filing Information Returns Electronically (FIRE)	W&I
3.42.10	09/2022	Authorized IRS e-file Providers	LB&I
3.42.20	10/2020	Preparer e-file Hardship Waiver Requests	W&I
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

Part 4 Examining Process

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

4.1.26	12/2021	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19.10	11/2021	Examination General Overview	SB/SE
4.19.14	12/2021	EITC Revenue Protection Strategy	W&I
4.19.19	12/2021	Campus Examination Telephone Contacts	W&I
4.19.20	12/2021	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2021	Clerical	SB/SE

Part 11 Disclosure, Communications, and Liaison

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

11.55.2	03/2021	Wage and Investment Communications and Liaison	W&I
---------	---------	--	-----

Part 21 Customer Account Services

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

21.1.1	07/2022	Accounts Management and Compliance Services Overview	LB&I
21.1.2	08/2022	Reference Materials Overview	LB&I
21.1.3	09/2022	Operational Guidelines Overview	LB&I
21.1.7	09/2022	Campus Support	SB/SE
21.2.1	09/2022	Systems	LB&I
21.2.2	09/2021	Research	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

IRM Number	Date	Title	Audience
21.2.3	09/2022	Transcripts	W&I
21.2.4	09/2022	Master File Accounts Maintenance	LB&I
21.3.1	09/2022	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2022	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4	09/2022	Field Assistance	W&I
21.3.5	09/2022	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	09/2022	Forms and Information Requests	Appeals
21.3.7	09/2022	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2022	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9	08/2022	Processing Reporting Agents File Authorizations	SB/SE
21.3.10	09/2022	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/2021	Information Returns Reporting Procedures	W&I
21.4.1	08/2022	Refund Research	SB/SE
21.4.2	08/2022	Refund Trace and Limited Payability	All
21.4.3	08/2022	Returned Refunds/Releases	SB/SE
21.4.4	09/2022	Manual Refunds	SB/SE
21.4.5	09/2022	Erroneous Refunds	SB/SE
21.4.6	09/2022	Refund Offset	SB/SE
21.5.1	08/2021	General Adjustments	SB/SE
21.5.2	08/2021	Adjustment Guidelines	W&I
21.5.3	08/2021	General Claims Procedures	SB/SE
21.5.4	08/2022	General Math Error Procedures	SB/SE
21.5.5	09/2022	Unpostables	SB/SE
21.5.6	08/2022	Freeze Codes	SB/SE
21.5.7	08/2022	Payment Tracers	SB/SE
21.5.8	08/2022	Credit Transfers	W&I
21.5.9	08/2021	Carrybacks	W&I
21.5.10	08/2022	Examination Issues	SB/SE
21.5.13	07/2022	IRC 965 Transition Tax Procedures-Accounts Managemen	W&I
21.6.1	09/2022	Filing Status and Exemption/Dependent Adjustments	W&I
21.6.2	09/2022	Adjusting TIN-Related Problems	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
21.6.3	09/2022	Credits	SB/SE
21.6.4	08/2022	Tax Computation / Accounting Period Changes	SB/SE
21.6.5	07/2022	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6	09/2022	Specific Claims and Other Issues	W&I
21.6.7	08/2022	Adjusting Individual Tax Accounts	SB/SE
21.6.8	07/2022	Split Spousal Assessments	SB/SE
21.7.1	08/2022	BMF/NMF Miscellaneous Information	SB/SE
21.7.2	08/2022	Employment and Railroad Tax Returns	SB/SE
21.7.3	09/2022	Unemployment Taxes	SB/SE
21.7.4	08/2022	Income Taxes/Information Returns	W&I
21.7.9	08/2022	BMF Duplicate Filing Conditions	SB/SE
21.7.10	09/2022	No-Merge Cases	SB/SE
21.7.11	07/2022	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12	09/2022	Non-Master File (NMF) Adjustments	SB/SE
21.7.13	08/2022	Assigning Employer Identification Numbers (EINs)	TE/GE
21.8.1	08/2022	IMF International Adjustments	W&I
21.8.2	09/2022	BMF International Adjustments	W&I
21.8.4	08/2022	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5	08/2022	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	08/2022	Exemptions from US Withholding (Form 8233)	W&I
21.10.1	09/2022	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE

Part 22 Taxpayer Education and Assistance

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

22.30.1	09/2022	Stakeholder Partnerships, Education and Communication	W&I
22.31.1	06/2022	IRS Language Services	All

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

W&I

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

Part 25 Special Topics

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

25.6.1	09/2022	Statute of Limitations Processes and Procedures	Appeals
25.13.1	12/2019	Office of Taxpayer Correspondence Services	All
25.21.3	01/2017	Marketplace Eligibility Determination and Reporting Requirements	All
25.23.1	09/2022	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2	09/2022	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3	09/2022	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4	09/2022	IDTVA Paper Process	W&I
25.23.9	07/2022	BMF Identity Theft Processing	W&I
25.23.10	08/2022	Compliance Identity Theft Case Processing	W&I
25.23.11	08/2022	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12	09/2022	IMF Identity Theft Toll-Free Guidance	W&I
25.23.13	07/2022	Income Related Identity Theft	W&I
25.24.1	09/2022	Return Preparer Misconduct Victim Assistance - General Overview	W&I
25.24.2	08/2022	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	W&I
25.25.1	10/2021	Return Integrity and Verification Operation Business Master File Procedures	W&I
25.25.2	09/2022	Revenue Protection Screening Procedures for Individual Master File Returns	W&I
25.25.3	10/2021	Revenue Protection Verification Procedures for Individual Master File Returns	W&I
25.25.4	10/2021	Integrity & Verification Identity Theft Return Procedures	W&I
25.25.5	09/2021	General Correspondence Procedures	W&I
25.25.6	10/2021	Taxpayer Protection Program	W&I
25.25.7	11/2021	Automated Questionable Credit Program	W&I
25.25.8	11/2021	Revenue Protection External Lead Procedures	W&I
25.25.9	10/2021	Revenue Protection Prisoner Lead Procedures	W&I
25.25.10	10/2021	Frivolous Return Program	W&I
25.25.11	09/2021	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I

Internal Revenue Manual (IRM)
Owner / Audience Index
September 2022
W&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
25.25.12	08/2022	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13	09/2022	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I

Internal Revenue Manual (IRM)

Owner / Audience Index

September 2022

WO

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

Part 1 Organization, Finance and Management

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

1.1.26	09/2021	Whistleblower Office	All
--------	---------	----------------------	-----

Part 25 Special Topics

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

25.2.1	05/2020	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	05/2020	Whistleblower Awards	All

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Abandoned Property	9.7.11	11-2014	36438Y
Abatement and Suspension of Debit Interest	20.2.7	11-2018	32968D
Abatements, Reconsiderations and Adjustments	5.1.15	03-2021	28316H
Absence and Leave for Military-Related Reasons	6.630.2	12-2018	69450Y
Abusive Tax Avoidance Transaction Program	5.20.1	01-2016	38109M
Abusive Tax Avoidance Transactions Time Reporting	5.20.2	03-2016	38110N
Abusive Transaction Penalties	8.11.7	11-2014	55129S
Acceptance Processing	5.8.8	12-2019	27848M
Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	8.23.4	04-2022	50805R
Accessibility Guidelines for the Web	2.25.5	04-2006	37014U
Account and Processing Support (APS) Statute Responsibility	8.21.2	02-2022	39927A
Account Processing of Requests for Relief from Joint and Several Liability	25.15.9	03-2022	30273V
Account Resolution for Return Integrity Verification Operations (RIVO)	25.25.13	09-2022	69417N
Accounting Control General Ledger Policies and Procedures	3.17.64	08-2022	57118F
Accounting Refund Transactions	3.17.79	11-2021	33915A
Accounting Reports Analyst - Responsibilities	3.17.15	08-2022	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	1.4.21	12-2021	35895N
Accounts Management and Compliance Services Overview	21.1.1	07-2022	36800E
Accounts Management Guide for Managers	1.4.16	12-2021	35344R
Acquired Property and Property Redeemed by the United States	5.10.7	05-2021	35407P
ACS Inventory	5.19.5	11-2020	36864Y
ACS Support	5.19.6	07-2022	36865J
Actions on Decision	36.3.1	03-2013	39021D
Actions on Post-Accepted Offers	5.8.9	09-2022	27849X
Actions Prior to Sale	5.10.4	08-2022	35404I
Additional Computer Paragraph Notices and Transcripts	21.7.11	07-2022	36851V
Addressing and Packaging	1.22.3	01-2021	31773K
Adjusted Returns, Abatements and Claims	4.23.13	08-2020	35234U
Adjusting Individual Tax Accounts	21.6.7	08-2022	36838C
Adjusting TIN-Related Problems	21.6.2	09-2022	36833Z
Adjustment Guidelines	21.5.2	08-2021	36822S
Adjustments to International Cases	5.21.8	01-2014	65390T
Administration and Security	13.4.2	03-2022	35620K
Administrative (Non-tax) Debt Management	1.36.4	08-2022	68711S
Administrative Adjustment Request	8.19.7	03-2015	41804U
Administrative and Judicial Actions for Estate Taxes	5.5.9	09-2013	61777Q
Administrative Cases	38.2.1	08-2008	39136D
Administrative Cost and Qualified Offer Cases	8.7.15	09-2012	59921E
Administrative Investigations and General Investigative Procedures	9.5.1	09-2015	36216I

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Administrative Joint Investigation	25.1.4	06-2021	27684C
Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	6.630.4	04-2020	71176V
Administrative Requests for Grants of Statutory Use Immunity	38.1.2	10-2007	39134H
Administrative Waiver	1.35.13	07-2021	57075Z
Advances, Prepaid Expenses and Other Assets	1.35.5	10-2020	47417B
Adverse Actions	6.752.2	10-2010	33020K
Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	1.4.53	10-2019	39990Z
Advisory Responsibilities for Processing Estate Tax Liens	5.5.8	05-2019	35488U
Advocacy Projects	13.2.5	11-2020	73767K
Advocating for Case Resolution	13.1.24	02-2020	71441H
Affirmative Litigation	34.6.1	07-2021	38021T
Affordable Care Act (ACA) Hospital Compliance Review	4.70.1	07-2021	71182Z
Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	3.41.267	11-2021	52522T
Agency Grievance System (AGS)	6.771.1	09-2021	33021V
Aggregate Limitation on Pay and Special Rate Schedules	6.530.1	02-2021	20194B
Agreed Pre-90-Day Income Tax Cases	8.2.1	06-2021	36187Q
Agreed TEFRA Partnership Cases	8.19.11	04-2016	52412W
AIMS Command Code AM424	2.8.2	12-2021	28756V
AIMS Command Code AMAXU	2.8.6	12-2021	28760D
AIMS Command Code AMCLS	2.8.7	12-2021	28762Z
AIMS Command Code AMDIS	2.8.3	12-2021	28757G
AIMS Command Code AMRET	2.8.9	12-2019	50448E
AIMS Command Code AMSOC	2.8.5	12-2021	28759C
AIMS Command Code AMSTU	2.8.4	12-2021	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	2.8.8	12-2021	28763K
AIMS/ERCS Staff	4.7.10	06-2022	30469P
Allocated Tips	3.11.180	11-2021	33583Y
Allocated Tips	3.24.180	01-2022	34713M
Allocation of Income and Deductions Under IRC 482	4.11.5	11-2019	36009R
Alternative Rating and Selection	6.337.1	11-2009	53384Z
Alternatives to Collection Action	8.22.7	08-2020	58571W
Analysis Techniques and Deliverables	2.5.11	12-2021	36327Q
Annual Certification Requirements	10.6.5	03-2022	71633J
Answers	35.2.2	08-2022	29783M
Anti-Terrorism and Other Emerging Issues	7.20.6	07-2022	49353M
Appeal Recommendations in General	36.2.1	03-2012	39015Z
Appeals	1.1.7	06-2020	30381W

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Appeals	4.13.6	12-2015	31054W
Appeals Bankruptcy Cases	8.7.6	05-2021	50792Z
Appeals Case Memo Procedures	8.6.2	07-2022	50786V
Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	8.7.20	03-2022	70467D
Appeals Centralized Database System (ACDS)	8.20.3	04-2021	33442C
Appeals Employment Tax Procedures	8.7.16	08-2020	59972V
Appeals Estate and Gift Tax Cases	8.7.4	07-2019	50789C
Appeals Innocent Spouse Case Procedures	8.7.12	06-2021	72591Y
Appeals Inventory Validation Process	8.10.3	08-2015	52445R
Appeals Management Statute Responsibility	8.21.4	04-2019	39930X
Appeals Managers Procedures	1.4.28	02-2020	50773S
Appeals of Tax Court Cases	36.2.5	08-2020	39019R
Appeals Operating Directives and Guidelines	8.1.1	08-2016	36182N
Appeals Processes Involving Liens	5.12.6	01-2018	36255H
Appeals Processing Employee Automated System (PEAS)	8.20.10	09-2015	40991U
Appeals Referral Procedures	4.24.10	04-2022	35213R
Appeals Remittance Procedures	8.7.17	02-2021	63101S
Appeals Rulings	8.6.3	10-2016	50787G
Appeals Settlement Guidelines	33.3.3	11-2010	29161S
Appeals Technical Employees Statute Responsibility	8.21.3	08-2018	39929W
Appeals, Mediation, and Settlement Procedures	4.25.13	10-2021	58886Y
Application for Tax Identification Number for Pending U.S. Adoptions	3.13.40	11-2021	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40	12-2017	52544H
Application Security and Development	10.8.6	05-2022	50384V
Application Security Policy	10.8.11	07-2022	75047F
Application Server Security Policy	10.8.23	02-2022	71249P
Applications for Extension of Time to File	3.11.212	11-2021	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20	10-2021	54309S
Applications for Extension of Time to File Tax Returns	3.12.212	11-2021	33751Q
Applications for Extension of Time to File Tax Returns	3.24.212	10-2021	34467H
AQMS Purpose and Guidelines	8.1.7	07-2022	50777K
Arbitrage Payment Refund Claim Procedures	4.82.2	03-2021	68189U
Arbitration and Mediation	35.5.5	12-2010	38057V
Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	36.2.6	05-2022	39020S
Arrests	9.4.12	12-2010	36215X
Assessment Procedures (Centralized Case Processing)	4.15.3	10-2021	28046S
Asset Management Hardware Procedures	2.149.3	09-2018	67521C
Asset Management Policy	2.149.1	09-2022	67329K

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Asset Management Process Description	2.149.2	09-2018	67331W
Asset Management Software Procedures	2.149.4	09-2018	67522N
Assigning Employer Identification Numbers (EINs)	21.7.13	08-2022	32186R
Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	11.5.1	08-2022	48639B
Authentication Risk Assessments in Non-Digital Channels	10.10.2	08-2022	75235P
Authorities and Responsibilities	1.29.1	07-2022	69176B
Authorities, Responsibilities, and Processes	6.711.1	10-2010	33015R
Authority	9.1.2	09-2013	36201J
Authorized IRS e-file Providers	3.42.10	09-2022	36617X
Automated Collection System Guide for Managers and Systems Analysts	1.4.61	12-2020	74335G
Automated Correspondence Exam (ACE) Processing Overview	4.19.20	12-2021	48160P
Automated Discharge System (ADS)	5.9.18	04-2020	39976V
Automated Levy Programs	5.11.7	07-2022	30480M
Automated Levy Programs	5.19.9	06-2022	30604M
Automated Non-Master File Accounting	3.17.46	11-2021	33900B
Automated Proofs of Claim (APOC)	5.9.14	09-2022	39971S
Automated Questionable Credit Program	25.25.7	11-2021	61692E
Automated Substitute for Return (ASFR) Program	5.18.1	03-2020	36854C
Automated Underreporter Technical and Clerical Managers and Coordinators Guide	1.4.19	10-2021	33113W
Automatic Revocation and Other Special Determination Issues	7.20.4	12-2018	36938D
Availability Management Policy	2.145.1	10-2019	61942B
Availability Management Process Description	2.145.2	10-2019	61943M
Awards of Litigation and Administration Costs and Fees	35.10.1	01-2016	30013R
Background Information Note (BIN) and Legal Memorandum (Legal Memo)	32.2.4	08-2004	29176R
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	5.11.1	11-2021	35743K
Backup Withholding Program	5.19.3	11-2020	36862C
Balance Due	5.19.1	11-2020	36860G
Balancing Civil and Criminal Cases	5.1.5	11-2019	27787K
Bank Levies	5.11.4	02-2018	35747C
Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12	06-2021	50016Q
Bank Secrecy Act Examiner Responsibilities	4.26.6	10-2019	27704J
Bank Secrecy Act History and Law	4.26.5	06-2020	27703Y
Bank Secrecy Act Penalties	4.26.7	10-2019	27706F
Bankruptcy Procedures	4.71.23	10-2019	61730H
Barred Statute Procedures	8.21.7	11-2013	39934P
Basic Physical Security Concepts	10.2.11	09-2019	51724H
Basic Principles of Community Property Law	25.18.1	06-2017	38246Q
Batch/Block Tracking System (BBTS)	3.10.5	11-2021	33393S

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Batching and Numbering	3.10.73	11-2021	53717M
Bipartisan Budget Act of 2015 (BBA)	8.19.14	10-2021	72987U
BMF Account Numbers	3.13.2	11-2021	33746X
BMF Duplicate Filing Conditions	21.7.9	08-2022	36849J
BMF Entity Unpostable Correction Procedures	3.13.222	11-2021	33790P
BMF General Instructions	3.12.38	11-2021	32384X
BMF General Instructions	3.24.38	11-2020	39345Q
BMF Identity Theft Processing	25.23.9	07-2022	67669X
BMF Installment Agreements	5.14.7	03-2022	28509U
BMF International Adjustments	21.8.2	09-2022	49814S
BMF International Miscellaneous Tax Returns	3.24.25	11-2021	34384R
BMF Underreporter (BUR) Control	4.119.1	07-2022	55352J
BMF Underreporter (BUR) Manager and Coordinator Handbook	4.119.3	07-2022	55354F
BMF Underreporter (BUR) Program	4.119.4	07-2022	55355Q
BMF/CAWR/PMF Unpostable Resolution	3.12.279	11-2021	31656Y
BMF/NMF Miscellaneous Information	21.7.1	08-2022	36841Z
BOB Transcription Instructions	3.24.162	01-2018	34677F
Bondholder Identification and Referrals	4.81.7	04-2020	51851P
Branded Prescription Drug Fee	25.21.1	05-2019	59067T
BSA Examiner Responsibilities for Form 8300 Examinations	4.26.11	08-2021	27709M
Business Capacity Management	2.144.2	10-2019	61946T
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11	08-2022	68577G
Business Master File (BMF) Return Delinquency	5.19.22	07-2020	59241P
Business Results Measures for Submission Processing Functions	3.0.275	10-2021	32289Z
Business Returns IRC 6020(b) Processing	5.18.2	11-2020	36855N
Business Valuation Guidelines	4.48.4	09-2020	39441Z
Calendar Calls	35.6.1	08-2004	29863V
Campaign Development Process	4.50.1	07-2022	69791W
Campus Appeals Docketed Cases	8.4.2	02-2022	50785K
Campus Collection Fraud Procedures	25.1.11	07-2021	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19	08-2016	52390T
Campus Compliance Operations Site	4.22.5	04-2020	33011Z
Campus Deposit Activity	3.8.44	11-2021	33386D
Campus Employment Tax Non-Filer Program	4.23.26	01-2022	52560H
Campus Estate and Gift	4.25.2	10-2020	34469D
Campus Exam Return Selection, Delivery and Monitoring	4.1.26	12-2021	49273D
Campus Examination Fraud Procedures	25.1.14	09-2021	54034A
Campus Examination Telephone Contacts	4.19.19	12-2021	48158D
Campus Monitoring Reports	3.30.124	05-2022	34770H

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Campus Performance Evaluation Reporting System	3.24.50	01-2022	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17	03-2020	51133M
Campus Procedures for Excise Tax	4.24.22	08-2021	74339Y
Campus Procedures for Handling Identity Theft	5.19.21	03-2022	57474S
Campus Procedures for Securing Financial Information	5.19.13	04-2020	26077x
Campus Support	21.1.7	09-2022	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8	09-2020	40897H
Capacity Management Policy	2.144.1	10-2019	61944X
Carding New Receipts	8.20.5	05-2022	36043N
Career and Career-Conditional Employment	6.315.1	11-2009	52705K
Carrybacks	21.5.9	08-2021	36829R
CAS Technical and Procedural Information	4.47.2	06-2021	27550V
Case and Inventory Management	13.1.11	11-2020	30662S
Case Building, Classification, Storage and Delivery	4.1.5	09-2020	27608A
Case Closing Procedures	4.25.10	06-2021	58883R
Case Closing Procedures	4.75.16	02-2020	33220M
Case Closings	4.24.21	07-2020	67932N
Case Development and Processing Guidelines	4.64.1	09-2020	66119C
Case File Assembly Guidelines	4.71.12	11-2019	33838Y
Case File Management	30.9.1	07-2005	29712D
Case Processing	4.8.2	03-2017	31456W
Cases Requiring Special Handling	5.1.12	04-2022	27992F
Cases Requiring Special Handling	8.22.6	08-2020	58569K
Casework Communications	13.1.6	11-2020	30657Z
Cash or Deferred Arrangements	4.72.2	11-2021	35951M
Caution Upon Contact Taxpayer	25.4.2	03-2021	36337M
CAWR Control	4.19.22	04-2022	50661Z
CAWR Manager and Coordinator Guide	1.4.22	04-2022	50658C
CAWR Reconciliation Balancing	4.19.4	04-2022	36858U
CCP General Procedures	5.4.13	06-2014	49242E
CCP Installment Agreements	5.4.11	05-2021	49239H
CDE Application and Procedures	4.103.1	01-2022	55116P
Central Reconsideration Unit	4.13.3	12-2015	31050E
Central Withholding Agreement Program Group Manager Handbook	1.4.24	07-2020	57275B
Centralized Case Processing	4.7.8	06-2022	30467T
Centralized Files and Scheduling	4.19.12	06-2020	48150T
Centralized Lien Operation	5.19.12	09-2021	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	09-2022	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	11-2020	27842Y

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Centralized Partnership Audit Regime (BBA) Field Examination Procedures	4.31.9	09-2022	72936D
Certain Technical Issues	4.10.13	10-2015	35206C
Certification of State Federal Unemployment Tax Act (FUTA) Credits	4.19.5	09-2022	36859F
Change Management Policy	2.125.1	09-2018	70893D
Change Management Process Description	2.125.2	09-2018	70895Z
Changes in Accounting Methods	4.11.6	02-2021	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10	01-2020	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	07-2019	57350H
Chapter 3 Withholding Returns	3.37.110	11-2021	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	10-2016	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111	11-2021	38623V
Chapter Three and Chapter Four Withholding Returns	3.21.111	11-2021	38622K
Chief Counsel	1.1.6	10-2021	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1	11-2017	29598J
Chief Counsel's Legal Advice Program	33.1.2	01-2021	39431D
Chief Financial Officer	1.1.21	03-2020	37682C
Chief, Communications and Liaison	1.1.11	02-2020	30385O
Church Tax Inquiries and Examinations Under IRC 7611	4.75.39	03-2022	70892S
Circulating Draft Publication Items	32.2.6	11-2019	39007Z
Civil Considerations	9.5.13	08-2020	36234E
Civil Enforcement and Non-Enforcement Pocket Commissions	10.2.6	10-2021	51717S
Civil Fraud	25.1.6	06-2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1	10-2020	69216A
Civil Seizure and Forfeiture	9.7.2	07-2015	35087F
Claim and Overassessment Cases	8.7.7	12-2019	50793K
Claims	4.4.4	12-2011	30314F
Claims	4.19.16	11-2021	48155W
Claims And Petitions	9.7.7	08-2015	36436C
Claims for Refund and Requests for Abatement	4.10.11	09-2022	35204G
Claims, Requests for Abatement and Examination Reconsiderations	4.75.37	02-2020	55996R
Claims, Suits, and Related Matters	39.3.1	04-2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	05-2022	71614C
Classification of NRP Returns	4.22.3	12-2017	33008C
Classification Settlement Program (CSP)	4.23.6	01-2021	35226U
Classified National Security Information	10.9.1	04-2021	51732H
Clearing and Approving Internal Management Documents (IMDs)	1.11.9	05-2022	53704J
Clerical	4.19.21	12-2021	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	08-2016	57550J
Closing a Bankruptcy Case	5.9.17	07-2022	39975K

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements	4.81.6	02-2019	54530N
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	05-2022	28391Y
Closing and Post Closing Actions	8.22.9	08-2022	58573S
Closing Appeal Cases	36.2.4	04-2013	39018G
Closing Letters and Examination Reports	4.75.15	01-2020	33218A
Closing Procedures	8.20.7	05-2022	36045J
Closing Procedures	9.5.14	10-2021	36235P
Closing Procedures	35.9.3	08-2019	30012G
Closing TAS Cases	13.1.21	04-2021	47434M
Closings to Appeals	4.4.5	12-2012	30315Q
Cloud Computing Security Policy	10.8.24	09-2021	68066U
Collaborative Efforts	13.2.7	11-2020	73769G
Collateral Agreements	5.8.6	06-2021	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	12-2020	35489F
Collectibility Determination	5.7.5	11-2014	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	09-2013	35487J
Collecting from Limited Liability Companies	5.1.21	10-2020	50718T
Collection Appeal Rights	5.1.9	08-2021	35409L
Collection Appeal Rights	5.19.8	12-2019	28018A
Collection Appeals Program (CAP)	8.24.1	09-2021	50808Y
Collection Cases	8.19.8	09-2013	48402M
Collection Due Process Appeals Program	8.22.4	05-2022	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	08-2021	33258K
Collection Inventory	5.1.20	07-2019	50396N
Collection of Taxes in Community Property States	25.18.4	02-2018	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	06-2013	35486Y
Collection Operations Transcript Processing	5.19.10	06-2022	34453T
Collection Reports	5.2.4	10-2018	35464K
Collection Statute Expiration	5.1.19	02-2020	37576X
Collection Time Reporting	5.2.1	11-2019	35459R
Collection Tools for International Cases	5.21.3	01-2016	20355E
Command Code ACTON	2.3.12	05-2022	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	02-2017	28218C
Command Code ASIGN	2.4.50	05-2020	28241R
Command Code ATINQ	2.3.71	05-2020	28183W
Command Code BRTVU	2.3.57	08-2019	58088M
Command Code CCASG for Case Control Activity System	2.4.42	04-2020	28234C

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Code CDPTR	2.4.57	04-2020	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	04-2020	33046Q
Command Code CHKCLR and CHKCL	2.4.23	04-2020	28214K
Command Code CRMNL	2.4.22	04-2020	28213Z
Command Code CSEDR	2.4.38	03-2020	28230K
Command Code DAILY	2.3.30	12-2012	28143M
Command Code DDBCK/ DDBCVC / DDBCS	2.4.58	06-2020	38335K
Command Code DDBKD	2.3.80	06-2020	37170F
Command Code DDBOL	2.3.54	04-2020	30809R
Command Code DDPOL	2.3.74	12-2021	28186D
Command Code DFAST and DLITE	2.3.85	04-2020	61664M
Command Code DOALL	2.4.34	07-2020	28226C
Command Code DUPED	2.4.53	12-2020	31276M
Command Code ECREQ	2.3.27	06-2012	28140F
Command Code EFTPS	2.3.70	06-2020	28182L
Command Code EICMP	2.3.49	02-2022	28161I
Command Code EMFOL	2.3.64	08-2019	28177S
Command Code ENMOD	2.3.15	12-2021	28128X
Command Code EPLAN	2.4.46	05-2020	28100V
Command Code ESTAB	2.3.62	07-2019	28174L
Command Code ESTABA	2.3.81	02-2020	55093B
Command Code ESTABD	2.3.17	06-2020	28130J
Command Code ESTABH	2.3.82	02-2020	55095X
Command Code ESTABM	2.3.18	02-2020	28131U
Command Code ESTABR	2.3.56	02-2020	28168H
Command Code FTDPN	2.3.28	12-2021	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	05-2021	64077N
Command Code IMFOL	2.3.51	12-2021	28163E
Command Code IRPOL	2.3.86	12-2021	67908N
Command Code IRPTR	2.3.35	12-2021	28102R
Command Code ISTSD	2.3.76	04-2020	32675P
Command Code ISTSE	2.3.77	04-2020	32676A
Command Code ISTSR	2.4.56	04-2020	32674E
Command Code LEVY	2.4.31	12-2011	28223V
Command Code LOCAT	2.3.78	03-2020	32689D
Command Code MESSG	2.4.4	03-2020	28192H
Command Code MFTRA	2.3.32	11-2020	28145I
Command Code NMFST	2.4.14	04-2020	28203D
Command Code NMFTM	2.4.11	04-2020	28200W
Command Code NOREF Overview	2.4.37	04-2020	28229J

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Code NRP97	2.4.45	03-2020	28237J
Command Code PATRA	2.3.34	07-2020	28147E
Command Code PDTUP	2.4.32	03-2020	28224G
Command Code PICRD	2.3.40	04-2020	28152X
Command Code PIEST	2.3.41	04-2020	28153I
Command Code PIFTF	2.3.43	12-2021	28155E
Command Code PINEX	2.4.43	12-2014	28235N
Command Code PIVAR	2.3.44	02-2021	28156P
Command Code PLINF and PLINQ	2.3.66	04-2020	28178D
Command Code PMFOL	2.3.53	06-2022	28165A
Command Code RAPID	2.4.60	02-2020	62856Y
Command Code SCFTR	2.3.36	12-2021	28148P
Command Code STN90	2.4.35	02-2020	28227N
Command Code TDINQ	2.3.26	11-2012	28139E
Command Code TERUP	2.4.13	06-2022	28202S
Command Code TMSSN	2.4.59	07-2020	54615Z
Command Code TXCMP	2.3.38	12-2020	28150B
Command Code UNLCE	2.4.41	06-2017	28233R
Command Code UPDIS for the GUF System	2.3.48	12-2021	28160X
Command Code UPTIN for the GUF System	2.3.37	12-2021	28149A
Command Code URINQ (URF)	2.3.20	03-2020	28133Q
Command Code VPARS	2.3.69	05-2020	28181A
Command Code VPMSG	2.4.47	06-2020	28238U
Command Code VPPIN	2.4.48	05-2020	28239F
Command Code XSINQ	2.3.45	04-2022	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	09-2022	28207V
Command Codes ASEDD and ASEDR	2.4.39	02-2020	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	07-2019	28216G
Command Codes BMFOL and BMFOR	2.3.59	12-2021	28171E
Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	12-2018	28144X
Command Codes CHK64 and CHK64R	2.4.21	04-2020	28211D
Command Codes DELET and CCPYT	2.4.12	04-2022	28201H
Command Codes DM1DT and DTVUE	2.3.25	04-2020	28138T
Command Codes DUPOL and DUPPG	2.3.68	12-2021	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	07-2022	28225R
Command Codes ELFUP and ELFRQ	2.3.55	12-2021	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	06-2022	28198V
Command Codes EOREQ and EOCHG	2.4.10	12-2021	28199G
Command Codes ESIGN and BSIGN	2.4.8	04-2020	28197K

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	02-2022	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	04-2020	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	08-2021	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	04-2020	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30	06-2022	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47	08-2020	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	04-2020	28142B
Command Codes KAARM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	12-2018	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	02-2019	28194D
Command Codes MFREQ and RECON	2.3.10	12-2020	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	03-2020	28172P
Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	06-2018	28193S
Command Codes REQ54 and ADJ54	2.4.16	12-2021	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	12-2021	28209R
Command Codes RFINK and RAFRQ	2.3.16	12-2019	28129I
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	12-2019	28232G
Command Codes RFUND and REFAP	2.4.20	04-2021	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	08-2017	28175W
Command Codes RTVUE and RTFTP	2.3.52	06-2020	57904Z
Command Codes STAUP, STATI and STATB	2.4.28	04-2020	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	01-2010	28221Z
Command Codes TPCIN and TPCOL	2.4.52	08-2020	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	12-2021	28185S
Command Codes TXMOD and SUMRY	2.3.11	12-2021	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	08-2021	28236Y
Common Bankruptcy Issues	5.9.4	12-2019	39959K
Complaint Referrals	25.20.1	02-2021	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	09-2012	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	04-2020	57674U
Compliance Identity Theft Case Processing	25.23.10	08-2022	67725W
Compliance Review of Form 8038-CP	4.81.12	10-2019	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	11-2021	55752N
Component Capacity Management	2.144.3	08-2019	62038U
Computer Audit Specialist Program (CAS)	4.47.1	02-2021	27549U
Computer Matching and Privacy Protection Act	11.3.39	07-2019	30463B

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Conducting Indian Tribal Government Examinations	4.86.5	12-2020	67969A
Conducting the Examination	4.81.5	08-2021	51852A
Conducting the Seizure	5.10.3	09-2022	35403X
Conference and Issue Resolution	8.6.1	07-2020	36054U
Configuration Management (CM) Process	2.150.2	06-2022	60767K
Configuration Management Policy	2.150.1	04-2022	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	04-2021	75426G
Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	36.2.3	08-2004	39017V
Congressional Affairs Program	11.5.2	11-2019	39914X
Congressional Affairs Program	13.1.8	10-2021	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	07-2021	29164Z
Congressional Inquiries	11.3.4	09-2020	30426Y
CONSENSUAL MONITORING	9.4.7	09-2013	36210U
Contact Employees	4.13.2	12-2015	31049D
Contact with the Public and the Media	11.1.3	10-2014	31863P
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
Continuity Plan Requirements	10.6.2	03-2022	71637B
Contractor Investigations	10.23.2	04-2022	51142X
Control Data Analysis	3.30.126	04-2019	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	07-2017	53316X
Controlled Foreign Corporations	4.61.7	10-2019	27733M
Conversion of Returns	4.4.6	12-2009	30316B
Conversion of Returns	4.75.31	10-2019	54706P
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	01-2020	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	01-2021	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	11-2021	33500X
Corporate Income Tax Returns	3.12.16	11-2021	33660A
Corporate Tax Administration Tools	1.4.5	12-2020	33211B
Corporation Income Tax Returns	3.12.251	11-2021	33761M
Corporation Income Tax Returns	3.24.16	11-2021	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	06-2018	32204C
Counsel Library Services	30.8.1	12-2013	29813P
Courtesy Investigations	5.1.8	11-2015	27789G
Credit and Account Transfers	3.12.21	11-2021	33670W

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Credit and Account Transfers	3.17.21	09-2022	33880U
Credit and Account Transfers	3.24.21	11-2021	34373K
Credit Transfers	21.5.8	08-2022	36828G
Credit Transfers and Reprocessing Returns	4.4.3	09-2011	30313U
Credits	21.6.3	09-2022	36834K
Criminal Forfeiture	9.7.3	03-2015	36431Z
Criminal Investigation	1.1.19	08-2019	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	11-2020	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	09-2020	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	08-2020	36425V
Criminal Investigation Strategies	9.5.3	08-2020	36218E
Criminal Referrals	25.1.3	06-2021	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	08-2020	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	08-2021	65270A
Criminal Statutory Provisions and Common Law	9.1.3	02-2010	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	04-2015	48692E
Currently Not Collectible	5.16.1	04-2021	29751C
Custody and Storage of Seized Assets	9.7.6	03-2013	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	09-2021	35727K
Damages Litigation	34.5.7	08-2004	39027R
Data Controls	3.24.30	12-2017	34566X
Data Entry	7.14.2	06-2021	27762P
Data Exchange Program	11.4.2	12-2020	33482M
Data Management Process	2.120.11	03-2022	74890K
Data Processing (DP) Tax Adjustments	3.11.6	11-2021	33455F
Database Design Techniques and Deliverables	2.5.13	09-2022	36192J
Database Security Policy	10.8.21	09-2021	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10-2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	08-2004	29648E
Debtors' Delinquent Accounts	5.9.3	05-2022	39958Z
Decedent and Estate Tax Accounts	5.5.1	03-2020	35478Y
Decision Documents	35.8.6	07-2012	30009J
Declaration for Electronic Filing	3.24.226	12-2021	34734P
Declaratory Judgment Cases And The Administrative Record	4.75.32	05-2019	33238S
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	03-2022	33078A
Defense Letters	34.5.1	07-2021	29661X
Delegated Examining Authority	6.250.3	12-2012	53381S

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Delegations of Authority and Designations	30.3.2	10-2020	29599U
Delinquent Accounts	3.24.7	11-2021	34318L
Delinquent and Substitute for Return Processing	4.4.9	08-2012	30319I
Delinquent Return Investigations	5.1.11	02-2020	27791S
Delinquent Return Procedures	4.23.12	06-2021	35233J
Delinquent Returns and SFR Procedures	4.25.8	07-2021	58881V
Design Techniques and Deliverables	2.5.12	12-2021	35415P
Designating a Case for Litigation	33.3.6	12-2010	39523E
Designation of cases for litigation	4.10.28	04-2022	69295J
Designation of Documents	11.3.12	09-2018	30435J
Determination Case Processing Assistance	7.21.5	02-2018	27618W
Determination Letter Applications	7.13.1	06-2022	36027N
Determination Letter Automation Systems Overview	7.22.1	07-2022	27951K
Determination Letter Processing of Exempt Organizations	7.20.2	08-2021	36935W
Determining Employment Tax Liability	4.23.8	03-2021	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	04-2020	27738P
Development of IRC 482 Cases	4.61.3	12-2018	27728T
Direct Pay Bonds	4.82.3	07-2021	68187Y
Disaster Assistance Relief	4.2.2	02-2020	34443X
Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	11-2008	33019J
Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	6.751.1	11-2008	33018Y
Disclosure	4.26.14	07-2020	27711Y
Disclosure	5.1.22	08-2019	52164V
Disclosure	9.3.1	06-2015	36250E
Disclosure Case Processing and Inventory Management	11.3.41	08-2021	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	07-2017	30457X
Disclosure of Information	37.1.2	08-2004	39104T
Disclosure of Official Information	4.2.5	03-2022	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	05-2017	30450Y
Disclosure to Designees and Practitioners	11.3.3	02-2022	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	07-2018	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	08-2021	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	03-2018	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	09-2020	30452U
Disclosure to Persons with a Material Interest	11.3.2	02-2022	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	01-2022	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	12-2017	30446Q
Disclosure to the President	11.3.30	04-2020	30453F

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Disclosure, Security and Outside Contacts	8.1.6	05-2016	50774D
Disclosure, Testimony, and Production of Documents	34.9.1	06-2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	09-2020	30464M
Disclosures to Contractors	11.3.24	03-2020	30447B
Discovered Remittance	3.8.46	11-2021	33950H
Discrepancy Adjustments	4.71.4	12-2020	35909Q
Discrepancy Adjustments	4.75.28	06-2017	33237H
Discretionary Programs	4.19.15	02-2022	48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10	11-2021	33875B
Disposing of Records	1.15.3	02-2021	31425X
Disposition of Seized and Forfeited Property	9.7.8	07-2014	36437N
Division Counsel (LB&I) Industry Program	33.3.4	12-2010	29162D
Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	1.2.68	09-2022	60740T
Division Delegations of Authority for Large Business and International	1.2.63	12-2021	60695B
Division Delegations of Authority for Wage and Investment	1.2.61	06-2022	50076S
Division/Function Delegation of Authorities for Information Technology (IT)	1.2.62	08-2021	50703U
Docketed and Department of Justice Cases	8.19.13	04-2016	52414S
Document Management	1.13.3	09-2018	30964R
Document Standards	2.5.4	12-2021	30905A
Domain Name System (DNS) Security Policy	10.8.5	10-2021	53312F
Domestic and Foreign Travel	9.11.2	12-2020	36466Q
Domestic and International Operations Programs	8.7.3	09-2012	33162R
Doubt as to Liability (DATL) Offers in Compromise	8.23.7	09-2022	93320P
Doubt as to Liability Offer in Compromise	5.19.24	03-2020	68910J
Drafting Published Guidance	32.2.3	10-2011	29175G
Dual Consolidated Losses	4.61.13	07-2020	50701Y
Early Referral Procedures	8.26.4	09-2013	50815N
EDS Unpostables	7.13.8	04-2021	36155G
EDS Unpostables	7.21.8	07-2022	27621T
Effective Tax Administration	5.8.11	10-2019	28904V
e-file Cases	8.7.13	07-2022	50857T
EITC Revenue Protection Strategy	4.19.14	12-2021	48152P
ELC Guidance	2.16.1	09-2022	49718J
Electronic Case Processing	7.15.7	11-2021	55041Z
Electronic Payments	3.17.277	11-2021	33928D
Electronic Products and Services Support (EPSS) Managers Guide	1.4.18	10-2020	39913M
Electronic Proofs of Claim (EPOC)	5.9.21	03-2021	62327Q

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	21.10.1	09-2022	36867F
Embedded Quality Collection Field Organizations Administrative Guidelines	5.13.1	02-2020	35467R
Embedded Quality for Submission Processing (EQSP) System	3.30.30	01-2022	47307E
Emergency Notification System	10.6.7	07-2022	75036Y
Emergency Preparedness	30.6.2	01-2014	29610G
Emerging Threats Mitigation Team	25.1.15	07-2022	39383E
Employee Assistance & Worklife Referral Program	6.800.3	05-2013	57548X
Employee Contributions and Matching Contributions	4.72.3	06-2021	35952X
Employee Criminal Investigation Management Information System Responsibilities and Procedures	9.9.1	10-2017	36446Y
Employee Plan Accounts	21.5.11	06-2021	36831D
Employee Plan Excise Tax Return	3.11.22	10-2021	33510T
Employee Plan Excise Tax Returns	3.12.22	11-2021	33673D
Employee Plan Returns	3.24.22	10-2021	34378N
Employee Plans	7.1.1	06-2022	36111E
Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	20.1.8	12-2020	33063B
Employee Plans Compliance Resolution System (EPCRS)	7.2.2	10-2021	36112P
Employee Plans Compliance Unit (EPCU)	4.71.22	10-2021	61728V
Employee Plans Determination IDRS Access Procedures	7.11.13	09-2019	71012A
Employee Plans Determination Letter Program	7.11.1	09-2020	36161K
Employee Plans Information	11.3.10	09-2020	30433N
Employee Plans Large Case Examinations	4.71.16	12-2021	55224Q
Employee Plans Large Case Support Examination Procedures	4.71.20	10-2021	58195C
Employee Plans Referrals	4.71.6	10-2019	37345W
Employee Plans Technical - Case Processing Procedures	7.1.6	06-2022	62625X
Employee Plans Technical Advice Procedures	7.1.5	05-2022	32589C
Employee Plans User Manual Introduction	7.15.1	03-2022	54997S
Employee Plans Voluntary Closing Agreement Requests	7.2.4	10-2021	67898C
Employee Stock Ownership Plans (ESOPs)	4.72.4	05-2017	35953I
Employee Tax Compliance	8.1.8	04-2019	50781S
Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	8.7.21	12-2021	70985E
Employment	30.4.1	06-2017	29708V
Employment (General)	6.300.1	11-2009	34636K
Employment and Railroad Tax Returns	21.7.2	08-2022	36842K
Employment in the Excepted Service	6.213.1	09-2022	53379G
Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	4.23.1	02-2022	35221R

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Employment Tax - Examination Programs and Examination Planning Procedures	4.23.3	02-2021	35223N
Employment Tax - General Procedures and Workpapers	4.23.4	05-2021	35224Y
Employment Tax Audit Procedures	4.75.40	12-2019	71315K
Employment Tax Case Assignment and Grading Criteria	4.23.19	03-2021	66111S
Employment Tax on Tip Income	4.23.7	05-2021	35227F
Employment Tax Penalty, Fraud, and Identity Theft Procedures	4.23.9	12-2019	35229B
Employment Tax Responsibilities and Coordination with Other Functions.	4.23.2	02-2022	35222C
Employment Tax Returns	3.11.13	11-2021	33485T
Employment Tax Returns	3.12.13	11-2021	33645L
Employment Tax Returns	3.24.13	11-2021	34343W
Employment Tax Workload Selection and Delivery	4.23.23	06-2021	69741Q
Employment/Excise Tax Adjustments	4.4.10	10-2011	30321U
Enforcement Action	5.19.4	03-2022	36863N
Enforcement of Summons	25.5.10	05-2016	27539Y
Engineering ELC Documentation Process	2.120.10	03-2022	74889J
Engineering Planning Process	2.120.6	03-2022	74884G
Engineering Policy	2.120.1	03-2022	59976N
Enterprise Architecture (EA) Overview	2.15.1	02-2021	37206W
Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	2.7.9	12-2021	32002E
Enterprise Computing Center Data Controls	3.17.221	11-2017	33919S
Enterprise Demand Forecast	2.144.5	07-2015	64078Y
Enterprise Organizational Readiness Policy	2.126.1	11-2019	64032A
Enterprise Organizational Readiness Process and Procedure Description	2.126.2	11-2019	67722P
Enterprise Risk Management (ERM) Program	1.4.60	02-2021	71515m
ENTITY Case Management System (ENTITY)	5.3.1	07-2021	35466G
Entity Changes	4.4.11	07-2022	30322F
EO Delinquent, Amended and Substitute for Return Procedures	4.75.22	11-2019	33228W
EO Special Examination Procedures	4.75.21	11-2019	33226A
EP Case Assignment Guide	7.11.2	06-2022	35903C
EP Claims	4.71.8	12-2019	33833V
EP Determinations Closing Agreement Program	7.11.8	09-2022	56036Q
EP Examination and Fraud Referral Procedures	7.11.10	06-2021	66157Q
EP Examinations Fraud Procedures	4.71.25	11-2019	65117W
EP Mandatory Review	4.71.14	08-2021	35241J
EP/EO Determination System (EDS) User Manual	7.22.8	07-2022	66706F
EPMF Account Numbers	3.13.36	06-2021	33775A
EPMF Return Processing Form 5500-EZ	3.11.27	10-2021	52570D
EPMF Return Processing Form 5500-EZ	3.24.27	10-2021	52572Z
EPMF Return Transaction File On-Line (ERTVU) Research	2.3.65	12-2021	53389C

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
EPMF Unpostables	3.12.166	06-2021	33744B
EPSS Help Desk Support	3.42.7	09-2022	37145U
Equal Employment Opportunity	30.4.4	01-2008	29709G
Equitable Sharing and Reverse Asset Sharing	9.7.9	07-2015	37396N
Erroneous Refunds	21.4.5	09-2022	36819V
Error Resolution Instructions for Form 1120-S	3.12.217	11-2021	33753M
Error Resolution System for Excise Tax Returns	3.12.220	11-2021	33756T
Establishing IRS Commitments and Obligations	1.35.24	12-2020	66160N
Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	5.7.3	08-2015	35497F
Estate and Gift Tax Examinations	4.25.1	06-2021	35011T
Estate and Gift Tax Penalty and Fraud Procedures	4.25.7	06-2021	58880K
Estate and Gift Tax Returns	3.11.106	11-2021	33575Y
Estate and Gift Tax Returns	3.12.263	11-2021	33741U
Estate Tax Returns	3.24.106	10-2021	34442M
Estate Tax Returns - Paper Correction Processing	3.12.106	11-2021	33740J
Estimated Tax Penalties	20.1.3	07-2020	33071B
Estimating Trust Fund Costs	1.35.17	08-2022	62654A
Ethics and Conduct Matters: Guidance	6.735.1	11-2020	48406E
Evaluating and Reviewing Systemic Issues	13.2.3	09-2020	32654M
Evaluation of Offers in Compromise	8.23.3	08-2017	50804G
Event Planning and Approval	6.410.10	08-2022	74902R
Evidence and Information from Abroad	35.4.5	01-2013	29882C
Evidence Seizures	9.7.12	04-2013	36439J
Ex Parte Communication Procedures	4.2.7	06-2017	25690M
Ex Parte Communications	8.1.10	09-2021	59405Z
Exam SFR Reconsiderations	4.13.5	12-2015	31052A
Examination Assistance Requests	8.4.4	01-2017	68025Z
Examination Case Selection (ECS)	4.26.3	03-2022	27702N
Examination Classification of Work	4.19.11	12-2021	48149S
Examination Collectibility Procedures	4.20.1	06-2020	29628M
Examination General Overview	4.19.10	11-2021	48148H
Examination Guidance for Excise Claims for Refund or Abatement	4.24.8	12-2020	28309S
Examination Guidelines for IRC 415(c)	4.72.7	09-2021	35956P
Examination Issues	21.5.10	08-2022	36830S
Examination Issues Pertaining to ITG Cases	4.88.1	12-2021	34424Q
Examination of Books and Witnesses	25.5.4	01-2020	27532Z
Examination of Employee Returns	4.2.6	08-2019	34448A
Examination of Income	4.10.4	12-2016	27637D
Examination of Individual Income Tax Returns	4.22.6	06-2018	48403X

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Examination of NRP Returns	4.22.4	01-2021	33009N
Examination Operational Automation Database (EOAD)	4.10.16	03-2016	37578T
Examination Procedures	4.63.4	04-2020	67717W
Examination Procedures for Plans in U.S. Territories	4.71.21	07-2019	61727K
Examination Process-Assessment Statute of Limitations Controls	25.6.23	02-2021	29221J
Examination Reconsiderations and Referrals	5.20.11	08-2016	51673B
Examination Team Responsibilities	4.36.3	06-2021	32892C
Examination Techniques	4.10.3	02-2016	27636S
Examination Techniques For Bank Secrecy Act Industries	4.26.9	11-2019	35436S
Examination Techniques for Form 8300 Industries	4.26.12	07-2021	35437D
Examined Closings, Surveyed Claims, and Partial Assessments	4.4.12	05-2016	30323Q
Examiner Responsibilities and Procedures	4.27.1	07-2020	27750X
Excess Collections File	3.17.220	12-2020	33917W
Exchange of Information	4.60.1	10-2018	35009H
Excise Case Selection	4.24.18	11-2020	59137G
Excise Fuel Compliance Inspection, Sampling and Shipping	4.24.15	04-2021	57469Z
Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16	01-2020	58891R
Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14	05-2022	54956X
Excise Reporting	3.17.41	07-2022	33890Q
Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	4.24.17	12-2016	58892C
Excise Tax and Estate and Gift Tax Penalties	20.1.11	08-2020	50742T
Excise Tax Cases and IRA Adjustments	8.7.10	01-2018	50796R
Excise Tax Penalties Guidance	4.24.9	07-2021	28310T
Excise Tax Report Writing Guide	4.24.20	07-2020	67929Q
Excise Tax Returns	3.11.23	11-2021	33515W
Excise Tax Returns	3.12.23	11-2021	33675Z
Excise Tax Returns	3.24.23	11-2021	34385C
Executing the Examination	4.46.4	09-2021	38195K
Executive Correspondence Case Procedures	13.1.9	08-2020	30660W
Exempt Organization Account Numbers	3.13.12	10-2021	33760B
Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20	10-2021	54308H
Exempt Organization Pre-contact Procedures	4.75.10	11-2019	33212M
Exempt Organization Returns	3.11.12	10-2021	33480Q
Exempt Organization Returns	3.12.12	12-2021	33640I
Exempt Organization Returns	3.24.12	10-2021	34337S
Exempt Organization Unpostable Resolution	3.12.278	10-2021	33770X
Exempt Organizations	11.3.9	12-2019	30432C
Exempt Organizations Administrative Procedures	7.1.2	11-2017	32513Q

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	4.75.7	10-2019	35904N
Exempt Organizations and Tax Exempt Bonds	21.7.7	11-2021	36847N
Exempt Organizations Determination Letter Overview	7.20.1	03-2022	37433F
Exempt Organizations Determinations Processing Overview	7.21.1	09-2022	27614E
Exempt Organizations Examinations Closing Agreements	4.75.25	05-2017	33232E
Exempt Organizations Photocopy Procedures	3.20.13	10-2021	38871H
Exempt Organizations/Business Master File and Support Processing	25.7.1	01-2022	27768D
Exemptions from US Withholding (Form 8233)	21.8.6	08-2022	49818K
Exhibits	4.13.7	12-2015	31055H
Expert and Consultant Appointments	6.304.1	11-2009	53380H
Extension of Assessment Statute of Limitations By Consent	25.6.22	11-2021	28778J
Facilities Management and Security Services	1.1.17	08-2022	49279R
Failure to Deposit Penalty	20.1.4	02-2018	36750J
Failure to File	25.1.7	06-2021	27687J
Failure To File/Failure To Pay Penalties	20.1.2	03-2022	33068E
Fast Track Mediation for Collection Cases	8.26.3	09-2017	50814C
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7	03-2014	51838W
Fast Track Settlement for Large Business and International (LB&I) Taxpayers	8.26.1	09-2013	50812G
Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	8.26.2	06-2017	50813R
Fast Track Settlement Procedures	4.71.19	10-2019	57902D
FBAR Penalties	8.11.6	09-2018	55128H
FCP (FUTA Case Processing) Technical System Procedures	4.19.9	09-2020	50704F
Federal Agency Delinquency (FAD) Program	5.19.15	10-2017	50362H
Federal Contractors	5.7.9	01-2018	47908V
Federal Employee/Retiree Delinquency Initiative (FERDI)	5.19.18	12-2020	51815X
Federal Tax Liens	5.17.2	03-2019	57343S
Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	25.16.9	04-2021	36909A
Fees	11.3.5	10-2021	30427J
Fees and Costs for Summoned Witnesses	25.5.9	05-2021	27538N
Fiduciary Income Tax Returns	3.24.14	11-2021	34347O
Field Assistance	21.3.4	09-2022	36814S
Field Assistance Guide for Managers	1.4.11	12-2021	35340Z
Field Collection	25.1.8	07-2021	27688U
Field Collection Techniques and Other Assignments	5.1.14	03-2011	27794Z
Field Examination Procedures	25.15.6	09-2022	30268C
Field Office Resource Team	5.4.12	11-2016	49241T
Files Management	1.15.7	03-2021	31451T

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Files Management and Services	3.5.61	11-2021	33260W
Filing & Payment Compliance Managers Handbook	1.4.20	07-2020	35795M
Filing Information Returns Electronically (FIRE)	3.42.9	12-2021	50233D
Filing Status and Exemption/Dependent Adjustments	21.6.1	09-2022	36832O
Filing Tax Court Briefs	35.7.1	07-2018	30003V
Final Case Processing	4.75.20	07-2019	33225P
Final Partnership Administrative Adjustment	8.19.12	04-2016	52413H
Financial Analysis	5.8.5	09-2021	27844U
Financial Analysis Handbook	5.15.1	11-2021	29227X
Financial Assurance Control Testing	1.4.3	04-2020	49895X
Financial Investigative Task Force	9.4.13	08-2015	36232I
Financial Management	30.5.3	07-2005	29608U
Financial Operating Guidelines	1.33.4	01-2021	48604K
Financial Products Specialty	4.37.1	08-2019	27674G
FinCEN Query (FCQ)	4.26.4	03-2022	35434W
Fiscal and Budgetary Matters	9.11.1	04-2021	36461N
Fiscal Year Required Payments/Form 8752	3.24.249	03-2022	34471P
FOIA Requests for Chief Counsel Records	30.11.1	08-2018	29184R
Forecasting Requirements	1.18.2	11-2020	38314H
Foreign Account Tax Compliance Act (FATCA) Registration	3.21.112	11-2021	60501S
Foreign Account Tax Compliance General Purpose Programs	3.24.28	11-2021	34570F
Foreign Financial Account Reporting	5.21.6	02-2016	20358L
Foreign Investment in Real Property Tax Act	4.61.12	05-2019	27739A
Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261	11-2021	39746F
Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261	11-2021	39747Q
Foreign Partnership Withholding	3.21.15	11-2021	37648G
Foreign Partnership Withholding	3.22.15	11-2021	37643D
Foreign Trust System	3.21.19	11-2021	34014Q
Foreign Trust System	3.22.19	11-2021	34033X
Forfeitures	38.1.3	10-2007	39135S
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213	11-2021	33587Q
Form 1066, U.S. REMIC Income Tax Return	3.12.213	11-2021	33752B
Form 1120-S Corporation Income Tax Returns	3.11.217	11-2021	51221V
Form 5329 Examination Procedures	4.71.27	12-2020	68748F
Form 5330 Examinations	4.71.5	02-2022	35239X
Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	4.24.23	08-2021	75166N
Form 637 Excise Tax Registrations	4.24.2	08-2021	28303E
Form 637 Registration File Administration and Required Documentation	4.24.24	08-2021	75167Y
Form 8300 History and Law	4.26.10	03-2020	27708B

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Form 8300 Processing	3.11.250	11-2021	74362N
Form 940 SCRIPS Processing	3.41.277	11-2021	48185K
Form 941 and Schedule R SCRIPS Processing	3.41.276	11-2021	39954H
Form 990-T Processing	4.71.10	10-2019	33837N
Form SS-8 Processing Handbook	7.50.1	10-2020	62288C
Formal Clearance of Publication Items	32.2.7	10-2011	39008K
Form-Related Communication	21.8.7	12-2021	69286Y
Forms and Information Requests	21.3.6	09-2022	28017P
Forms of Advice	32.3.1	10-2011	29177C
Forms, Processing, and Documentation	9.7.5	05-2012	36432K
Fraud and Abusive Transaction Procedures	4.75.35	08-2020	49383A
Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	25.25.12	08-2022	68956H
Fraud Program Responsibilities	4.8.11	03-2017	68642Q
Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14	09-2020	57352D
Freedom of Information Act	11.3.13	10-2021	30436U
Freedom of Information Act (FOIA) Administrative Appeal Cases	8.7.14	08-2014	57392N
Freedom of Information Act (FOIA) Litigation	37.2.2	08-2018	39106P
Freedom of Information Act Reading Room Operations	11.3.7	11-2017	30429F
Freeze Codes	21.5.6	08-2022	36826K
Frequently Asked Questions	32.7.1	07-2022	93213Z
Frivolous Return Program	25.25.10	10-2021	61697H
FTD Alerts	5.7.1	02-2020	35495J
Function Point Standards	2.5.10	12-2021	73139M
Furniture and Equipment Standards	1.14.3	09-2018	31322P
FUTA Control	4.19.23	09-2022	50662K
FUTA Manager and Coordinator Guide	1.4.23	09-2022	50659N
Gainsharing Travel Savings Program	1.32.14	07-2021	55731K
Gathering Information from Government Sources	35.4.2	12-2010	29879F
Gathering Information from the Petitioner	35.4.3	07-2012	29880G
Gathering Information from Third Parties	35.4.4	08-2014	29881R
General Adjustments	21.5.1	08-2021	36821H
General Case Development and Resolution	4.19.13	04-2022	48151E
General Case Processing	5.4.10	12-2019	49238W
General Claims Procedures	21.5.3	08-2021	36823D
General Correspondence Procedures	25.25.5	09-2021	61689H
General Counsel Orders and Directives	30.2.2	06-2013	29707K
General Examination Information	4.2.1	09-2022	34440Q
General Guidelines	25.3.1	08-2022	30351I
General Information	5.17.1	06-2019	30793S

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
General Information and Definitions	4.46.1	09-2021	38191S
General Instructions	3.24.37	11-2021	34412Y
General Instructions	3.40.37	11-2020	34905O
General Instructions for Processing via SCRIPS	3.41.274	11-2021	34916V
General Math Error Procedures	21.5.4	08-2022	36824O
General Operating Division Guidance for Working Whistleblower Claims	25.2.1	05-2020	27541K
General Platform Operating System Security Policy	10.8.15	12-2021	72452Y
General Procedures	34.10.1	06-2015	27624A
General Procedures/Employees With Taxpayer Contact	25.15.2	09-2020	30264K
General Program	4.26.15	01-2021	35442W
General Provisions of Bankruptcy	5.17.8	04-2020	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1	08-2019	29867N
General Settlement and Rule 155 Computations	8.17.2	04-2019	31908R
General Statute Responsibility	8.21.1	04-2019	39926P
General Unpostables	3.12.32	11-2021	33695R
General, Scorecard Performance Measure Process - Security and Internal Control Review	3.0.276	05-2019	71639X
Ghost Preparer Treatment	25.20.2	04-2020	61857Z
Gift Tax Returns	3.24.143	10-2021	34455P
Global High Wealth Program Processes and Procedures	4.52.1	04-2022	64023P
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7	04-2021	27788V
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26	04-2022	49826K
Government Travel Card Program	1.32.4	07-2021	48041H
Governmental Liaison Operations	11.4.1	12-2020	33481B
Grand Jury Investigations	9.5.2	09-2015	36462Y
Grand Jury Investigations	25.1.5	06-2021	27685N
Grand Jury Procedures	38.2.2	12-2018	39138Z
Group and Territory	4.7.5	06-2022	30419J
Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	25.2.11	07-2020	71317G
Guidance for SB/SE Initial Claim Evaluation (ICE) Team	25.2.10	07-2020	71316V
Guidelines for Cases with Special Issues	8.7.1	02-2017	36060Y
Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	4.61.14	06-2020	73515G
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5	12-2021	30743M
Guidelines for SB/SE National Quality Review	4.2.8	07-2022	69679N
Guidelines for Specific Categories of Case Files	30.9.2	12-2010	29714Z
Guiding Principles for Appeals	36.1.1	08-2004	39013D
Handling Cases	39.2.2	04-2022	29453V

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Handling Harassment Allegations	1.20.3	11-2021	68680E
Hardcore Payment Tracers	3.17.5	12-2021	49225T
Hardware Analysis and Design/System Configuration Validation Process	2.120.9	03-2022	74887N
Health Coverage Tax Credit (HCTC) Enrollment Processing	3.11.29	10-2021	69551K
Household Goods	1.22.7	12-2020	31777C
Human Capital Office	1.1.22	11-2017	49171G
Identification and Processing of Frivolous Documents	5.20.10	10-2018	51672Q
Identification Media	10.2.5	04-2021	51716H
Identification of Joint Committee Cases	4.36.2	06-2021	32891R
Identifying Space Efficient Buildings	1.14.8	09-2017	38770V
Identity Protection and Victim Assistance - General Case Processing	25.23.2	09-2022	67662Y
Identity Protection and Victim Assistance - Policy Guidance	25.23.1	09-2022	67661N
Identity Theft Case Processing for Field Examiners	4.10.27	12-2013	54356R
Identity Theft for Collection Employees	5.1.28	07-2021	61662Q
Identity Theft Procedures	8.6.5	10-2016	58307K
Identity Theft Returns for Submission Processing	3.28.4	11-2021	60510D
IDRS and Data Security for Collection	5.1.25	06-2020	54431X
IDRS and Data Security for Examination	4.2.9	07-2020	73502D
IDRS Correspondence	2.11.1	04-2020	28244Y
IDRS Security Controls	10.8.34	09-2020	50208S
IDRS Transcripts and Automated Systems	8.20.2	10-2014	33441R
IDTVA Paper Process	25.23.4	09-2022	67664U
Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	3.20.12	11-2021	33965G
IMF Automated Underreporter (AUR) Control	4.19.2	09-2022	36856
IMF Automated Underreporter (AUR) Technical System Procedures	4.19.7	09-2022	36334F
IMF Automated Underreporter Program	4.19.3	09-2021	36857J
IMF General Instructions	3.12.37	11-2021	33710V
IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	25.23.3	09-2022	67663J
IMF Identity Theft Toll-Free Guidance	25.23.12	09-2022	69521W
IMF International Adjustments	21.8.1	08-2022	49813H
IMF Notice Review	3.14.1	11-2021	31974X
Immediate Interventions	13.2.6	11-2020	73768V
Imprest Funds	1.35.18	11-2020	62656W
In-Business Repeater or Pyramiding Taxpayers	5.7.8	01-2020	31077V
Incident Management Process	2.148.2	05-2020	68034K
Incident Management Program	10.5.4	09-2022	49879X
Incident Management Program	10.6.4	03-2022	71634U
Incident Reporting	10.2.8	07-2019	51720P
Income Related Identity Theft	25.23.13	07-2022	92985Q

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Income Reporting Considerations of Community Property	25.18.2	07-2021	38253F
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14	11-2021	33490M
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14	11-2021	33650E
Income Taxes/Information Returns	21.7.4	08-2022	36844G
Incoming and Outgoing Correspondence/Letters	21.3.3	08-2022	36813H
Independent Administrative Review	5.8.12	04-2018	33096W
Indian Tribal Governments Administration and Policy	4.86.1	06-2020	34422U
Individual Income Tax Returns	3.11.3	11-2021	33440G
Individual Income Tax Returns	3.12.3	11-2021	33590N
Individual Income Tax Returns	3.21.3	11-2021	34010Y
Individual Income Tax Returns	3.22.3	11-2021	34030Q
Individual Income Tax Returns	3.24.3	11-2021	34298E
Individual Income Tax Returns	3.28.3	10-2021	34521K
Individual Master File (IMF) Account Numbers	3.13.5	11-2021	33759A
Individual Master File (IMF) Entity Control Unpostables	3.13.122	11-2021	31657J
Individual Master File (IMF) Return Delinquency	5.19.2	02-2022	36861R
Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	3.12.179	11-2021	33742F
Individual Master File Error Resolution General Instructions	3.12.2	11-2021	67652C
Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	4.4.14	02-2015	30325M
Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	21.6.5	07-2022	36836G
Industry Issue Resolution	32.4.3	10-2010	29180Z
Industry Issue Resolution (IIR) Program	7.40.1	08-2020	37894W
Information Disclosure to State Officials Under IRC 6104(c)	7.28.2	08-2022	37474A
Information Gathering Projects (IGP)	13.2.4	09-2020	58125E
Information Letters	32.3.3	08-2004	39011H
Information Referral Process for Form 3949-A	3.28.2	11-2021	71047R
Information Return Case Selection	4.1.27	07-2022	70767g
Information Return Penalties	20.1.7	09-2021	33064M
Information Return Penalty (IRP) Procedures	4.19.25	06-2022	59919S
Information Returns Processing	3.10.8	11-2021	33395O
Information Returns Processing	3.12.8	11-2021	33620Q
Information Returns Processing	3.24.8	11-2021	34323E
Information Returns Processing	3.40.8	11-2020	34899V
Information Returns Processing on SCRIPS	3.41.269	11-2021	34927C
Information Returns Reporting Procedures	21.3.11	12-2021	54528B

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	10.8.62	02-2022	51230G
Information Systems	30.7.1	12-2010	41428A
Information Technology	1.1.12	07-2022	30386Z
Informational Referral Receipt and Routing for Form 3949-A	3.28.1	01-2022	74536T
Infrastructure Currency Policy for Software	2.17.1	10-2020	71048C
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	5.20.12	05-2021	51674M
Injunctions	34.5.5	08-2004	29665P
Injured Spouses	25.18.5	03-2017	38261F
Innocent Spouse Relief Processing Procedures	25.15.18	01-2020	68459J
Innocent Spouse Shared Processing Responsibilities	25.15.7	02-2020	30269N
Innocent Spouse Tracking System	25.15.14	06-2021	32938P
Inquiries, Comments, and Public Hearings	32.1.7	11-2019	39002W
Insolvencies	34.4.1	03-2016	39024K
Insolvencies and Decedents' Estates	5.17.13	07-2012	57351S
Insolvency	1.4.51	02-2020	38446S
Insolvency Automated Processes	5.9.12	01-2022	39969G
Insolvency Case Monitoring	5.9.16	03-2019	39974Z
Insolvency Disclosure and Telephone Procedures	5.9.19	03-2019	39977G
Insolvency Mail Processing	5.9.11	09-2020	39968V
Insurance Provider Fee	25.21.2	08-2020	66328P
Intangible Property Valuation Guidelines	4.48.5	09-2020	39442K
Integrated Data Retrieval System	2.9.1	11-2020	28250C
Integrated Process Management Policy	2.100.1	10-2019	48508B
Integrated Process Management Standardization Process	2.100.2	10-2019	59034Y
Integrity & Verification Identity Theft Return Procedures	25.25.4	10-2021	61688W
Inter-center	2.7.1	05-2013	73141Y
Interest Introduction, Standards and Guidelines	20.2.1	12-2021	32961E
Interest Issues in Settlement Computations	8.17.6	09-2013	50799Y
Interest on Carryback of Net Operating Loss	20.2.9	08-2013	32971A
Interest on Estate, Excise, Employment, and Foreign Taxes	20.2.10	08-2018	32973W
Interest on Underpayments	20.2.5	10-2020	32966H
Interface Design Process	2.120.8	03-2022	74886C
Interim Actions	8.20.6	02-2022	36044Y
Interim Guidance Process	1.11.10	03-2022	53277J
Internal and External Communications	13.6.1	02-2012	35731S
Internal and Public Use Non-Tax Products	1.17.8	08-2021	59701K
Internal Control Review Program	1.4.32	01-2022	71527E
Internal Management Document (IMD) Program and Responsibilities	1.11.1	04-2020	29298G
Internal Reports	8.10.1	03-2021	36055F

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Internal Revenue Code (IRC) 404 Examination Guidelines	4.72.15	06-2021	33534D
Internal Revenue Manual (IRM) Process	1.11.2	05-2022	29299R
Internal Revenue Service Enterprise Workforce Planning	6.250.2	08-2020	53487H
Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	13.1.2	10-2020	30652W
International Estate and Gift Tax Examinations	4.25.4	07-2020	58877N
International Features	4.1.9	11-2019	27613T
International Field Calls	5.21.5	04-2018	20357A
International Notices	3.38.147	11-2021	34880E
International Penalties	8.11.5	12-2015	55127W
International Penalties	20.1.9	01-2021	33061F
International Penalties and Procedures – Individuals	4.63.5	01-2018	67718H
International Seizures and Forfeitures	9.7.10	10-2013	37219Z
International Travel Office Procedures	1.32.5	05-2022	35101Y
International Visitors Program	4.62.1	03-2022	33000S
Interviews	9.4.5	05-2020	36208I
Intranet Site and Web Server Registration Procedures	2.25.3	03-2020	36514P
Introduction	4.4.1	04-2016	30311Y
Introduction	4.13.1	12-2015	31048S
Introduction	4.31.1	04-2019	36873J
Introduction	7.14.1	06-2021	27761E
Introduction	11.1.1	07-2015	31861T
Introduction	25.5.1	03-2021	27528R
Introduction	25.15.1	04-2020	30263Z
Introduction	35.5.1	08-2004	38053D
Introduction and Penalty Relief	20.1.1	10-2020	33067T
Introduction and Program Structure	4.26.1	02-2019	27699B
Introduction to AIMS REALTIME Processing	2.8.1	12-2018	28249B
Introduction to Disclosure	11.3.1	11-2021	30423R
Introduction to Excise Taxes	4.24.1	08-2022	28302T
Introduction to IDRS Terminal Responses	2.3.2	03-2010	28115U
Introduction to Performance Management	6.430.1	06-2011	37671V
Introduction to Shopping Cart Processing for IT	2.21.1	02-2021	37317E
Introduction to the Chief Counsel Publication Handbook	32.2.1	11-2019	29173K
Inventory Control	4.4.16	12-2011	30327I
Inventory Control System (ICS)	7.14.5	06-2021	27766H
Investigation	5.8.4	09-2020	27843J
Investigation and Recommendation of the TFRP	5.7.4	06-2017	35498Q
Investigation Initiation	9.4.1	10-2021	36203F
Investigations and Reports	5.17.12	05-2019	30756P
Investigative Disclosure	11.3.21	06-2022	30444U

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
INVESTIGATIVE PROPERTY	9.11.3	06-2020	36459B
Investigative Reports	9.5.8	05-2022	36222M
Investigative Services	9.4.11	05-2022	36214M
Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4.31.5	05-2022	35421T
Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	4.31.6	08-2022	35422E
IRC 401(a) Pre-Approved Plans Program	7.11.4	09-2022	55915M
IRC 403(b) Plans	4.72.13	12-2021	27872M
IRC 415(b)	4.72.6	11-2021	35955E
IRC 430 Examination Guidelines	4.72.16	12-2020	33536Z
IRC 457 Examination Guidelines	4.72.19	11-2021	55470G
IRC 6056 Non-Filer and IRC 4980H Compliance Process	25.21.4	10-2021	71647X
IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return	4.32.4	02-2016	38332D
IRC 965 Transition Tax Procedures-Accounts Managemen	21.5.13	07-2022	71737C
IRS Absence and Leave	6.630.1	01-2017	54211D
IRS Annual Financial Statement Audit	1.35.14	07-2020	67071D
IRS City-to-City Travel Guide	1.32.11	11-2021	55730Z
IRS Correspondence Manual	1.10.1	06-2015	33092E
IRS e-file for Business Tax Returns	3.42.4	08-2022	30620M
IRS e-file of Individual Income Tax Returns	3.42.5	12-2021	28779U
IRS Electronic Signature (e-Signature) Program	10.10.1	12-2019	72356P
IRS Environmental Compliance Program	1.14.12	08-2022	49873J
IRS Grade/Band and Pay Retention	6.536.1	05-2021	54089J
IRS Hours of Duty	6.610.1	07-2020	20195M
IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264	11-2021	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	3.21.263	11-2021	47942R
IRS Language Services	22.31.1	06-2022	39864C
IRS Local Travel Guide	1.32.1	10-2021	39947S
IRS Merit Promotion Plan and Internal Placement	6.335.1	03-2013	34640S
IRS Mission and Organizational Structure	1.1.1	07-2019	30376D
IRS Nursing Mothers Program	6.800.4	03-2017	66284Y
IRS Parking Program	1.14.9	04-2019	50504D
IRS Payband System	6.959.1	11-2021	54145I
IRS Personnel Staffing Accountability	6.10.1	09-2009	53707Q
IRS Portal and Extranet Usage Standard	2.25.2	02-2018	37414Y
IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	10.8.52	08-2022	51042W
IRS Quality Assurance Program	1.4.31	08-2022	66821V

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	6.575.1	03-2020	55210C
IRS Relocation Travel Guide	1.32.12	06-2022	39982Z
IRS Telework Program	6.800.2	02-2018	54590P
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	10.5.5	07-2018	49880Y
IRS.gov Web Content Management Procedures	2.25.101	07-2020	38937M
Issue Development and Conclusion	4.75.13	10-2019	33216E
Issue Identification and Research	4.70.5	08-2021	71613R
Issue Management System, Notebook and Workpapers	4.24.25	11-2021	75251P
Issue Resolution	4.10.7	09-2022	27642W
Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	33.2.1	08-2004	29146D
IT Enterprise Control Authority and Operations Directives	2.172.1	04-2021	75190N
IT Enterprise Control Authority and Operations Process and Procedures	2.172.2	04-2021	75191Y
IT Governance Policy	2.173.1	01-2022	72357A
IT Governance Procedures	2.173.2	01-2022	72359W
IT Security Roles and Responsibilities	10.8.2	09-2022	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60	07-2021	51228U
IT Support Services Management Directive	2.148.1	06-2020	68033Z
IT Test Policy	2.127.1	05-2017	60807J
IT Testing Process and Procedures	2.127.2	05-2017	60808U
Jeopardy and Terminations	4.15.1	07-2021	28044W
Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	4.4.17	07-2011	30328T
Jeopardy Levy Appeals	8.24.2	05-2014	59045F
Jeopardy Levy without a Jeopardy Assessment	5.11.3	11-2017	35746R
Jeopardy, Termination, Quick and Prompt Assessments	5.1.4	03-2022	27786Z
Joint Committee (JC) Cases	8.7.9	12-2017	50795G
Joint Committee Process Overview	4.36.1	06-2021	32505Q
Joint Committee Review Team Procedures	4.36.4	06-2021	32893N
Judgment Follow-up	25.3.5	08-2022	30400S
Judicial Sales	5.10.8	05-2021	34277B
Judicial/Non-Judicial Foreclosures	5.12.4	06-2016	35753G
Jurisdiction of the Court Of Federal Claims	34.2.1	08-2004	29129S
Jurisdiction of the District Courts	34.1.1	04-2021	29128H
Jurisdictional Defects	35.3.2	08-2019	29843D
Knowledge Management Directive	2.123.1	09-2021	68608U
Knowledge Management Process Description	2.123.2	09-2021	68610G
Knowledge Services	1.18.4	03-2022	48239X
Labor and Employee Relations	30.4.5	05-2006	29602G

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Labor-Management Contract Negotiations	39.2.1	04-2022	29452K
Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4.24.5	02-2019	28306L
Large Business and International Division	1.1.24	09-2021	14055T
Large Corporate Compliance Program	4.50.3	09-2022	69793S
Large Dollar Cases	4.4.18	06-2010	30329E
LB&I Audit Program Process for TIGTA and GAO	11.51.1	05-2021	49775E
LB&I Fraud Procedures	25.1.10	07-2021	34951C
LB&I Intranet Publishing Standards	11.51.2	07-2022	68000E
LB&I Planning and Monitoring	4.1.21	01-2022	49267Z
LB&I Policy Function Processes and Procedures	1.56.1	07-2022	75148R
LB&I WIIC Practice Network Knowledge Management	4.63.2	01-2018	67714P
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4	02-2021	37347S
Learning and Education Policy	6.410.1	04-2019	32678W
Learning Management System Standards	6.410.8	04-2021	56035F
Leave Administration	30.4.6	03-2009	29603R
Legal Work	31.1.1	11-2019	29647T
Legislation and Miscellaneous Matters	33.3.1	08-2004	29159G
Legislative Analysis and Tracking Implementation Services Program	11.5.4	06-2015	67879V
Letter 903 Process	5.7.2	02-2021	35496U
Letter Generation	7.13.5	07-2022	36152Z
Letter Generation	7.14.4	06-2021	27764L
Letter Rulings	32.3.2	08-2022	39010W
Levy and Sale	5.17.3	12-2019	57344D
Levy on Wages, Salary, and Other Income	5.11.5	12-2020	35748N
Liability Issues and Relief from Liability	8.22.8	08-2020	58572H
Liability of Third Parties for Unpaid Employment Taxes	5.17.7	07-2012	30755E
Lien Program Overview	5.12.1	07-2018	35750Z
Lien Related Certificates	5.12.10	09-2015	58950X
Lien Release and Related Topics	5.12.3	07-2015	35752V
Lien Special Topics	5.12.11	10-2013	58952T
Litigation Exhibits	34.12.1	07-2022	29689Z
Litigation Exhibits	35.11.1	08-2020	30026U
Litigation Exhibits	36.4.1	03-2013	39023Z
LMSB Administrative Guidance	4.51.2	08-2021	33207T
Locating Taxpayers and their Assets	5.1.18	07-2019	27558F
Lockbox Processing Procedures	3.0.230	11-2021	33181Y
Losses and Shortages	3.0.167	08-2021	33178B
Low Income Taxpayer Clinic Program Operating Procedures	13.8.1	10-2021	47233z
Mail and Transportation Management Overview	1.22.1	11-2020	31771O

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Mail Operations	1.22.5	10-2021	31775G
Mailing and Shipping Equipment	1.22.8	01-2021	59044U
Mainframe System Security Policy	10.8.33	02-2022	72592J
Maintaining the PCS Database	4.29.2	08-2019	36922T
Maintenance	5.6.2	12-2020	35491R
Management Information System (MIS)	7.14.6	06-2021	27767S
Management Roles and Responsibilities	1.4.1	01-2012	33466M
Managerial Cost Accounting	1.35.16	08-2021	62653P
Managers Security Handbook	1.4.6	05-2020	31779Y
Manager's Self-Certification and the Independent Review Process	1.5.3	05-2017	30333M
Managers/TEFRA Resources	8.19.2	04-2016	36946D
Managing Electronic Records	1.15.6	03-2021	31431B
Managing Electronic Records from Taxpayers and Third Parties	4.33.1	09-2020	53050Q
Managing Organizational Change	1.53.1	08-2022	37013J
Mandatory and TEQMS Case Reviews	7.11.9	09-2022	57223Z
Mandatory Review	4.8.4	04-2022	31433X
Mandatory Review	4.75.17	10-2019	33221X
Manual Assessments	3.17.244	08-2022	57188D
Manual Deposit for Field Office Payment Processing	3.8.47	09-2022	33951S
Manual Deposit Process	3.8.45	11-2021	29994V
Manual Inventory Balancing Procedures	13.1.22	08-2022	49944H
Manual Proofs of Claim and Common Claim Issues	5.9.13	09-2022	39970H
Manual Refunds	21.4.4	09-2022	36818K
Marketplace Eligibility Determination and Reporting Requirements	25.21.3	01-2017	69273V
Master File Accounts Maintenance	21.2.4	09-2022	36809Z
Material Advisor and Reportable Transactions Penalties	20.1.13	07-2022	57073D
Matters Relating To Practice Before the IRS	39.4.1	04-2022	29467J
Measured Employees Performance System (MEPS) for Managers	3.43.405	08-2016	56046M
Media Transport and Control	3.13.62	11-2021	33780T
Medical Qualification Determination Requirements	6.339.1	08-2022	53386V
Methods of Proof	9.5.9	09-2020	36223X
Methods of Providing Protection	10.2.14	05-2020	51728Z
Minimum Firewall Administration Requirements	10.8.54	02-2022	51043H
Minimum Protection Standards (MPS)	10.2.15	08-2019	51729K
Minister and Religious Waiver Program	4.19.6	11-2021	34131C
Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15	10-2020	39700H
Miscellaneous Accounting	3.17.243	09-2022	33916L
Miscellaneous Administrative Procedures	9.12.1	07-2013	36416K
Miscellaneous Collection Procedures	5.1.1	06-2021	27899D

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	21.8.5	08-2022	50502H
Miscellaneous Interest Provisions	20.2.11	11-2018	32974H
Miscellaneous Matters	38.3.1	03-2021	39139K
Miscellaneous Motions	35.3.9	08-2004	29850S
Miscellaneous Penalties	8.11.8	10-2014	59756T
Miscellaneous Penalties	20.1.10	12-2020	33062Q
Miscellaneous Problems	35.8.5	06-2022	29871V
Miscellaneous Procedures	4.25.14	12-2021	58887J
Miscellaneous Responsibilities	4.8.8	02-2021	31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26	10-2021	34837X
Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	3.11.26	10-2021	33527O
Miscellaneous Tax Returns	3.11.25	11-2021	33525S
Miscellaneous Tax Returns	3.21.25	11-2021	34020U
Mission	9.1.1	03-2017	36200Y
Mission Statement, and the Strategic and Program Plan	30.1.1	05-2014	29704D
Money Laundering and Currency Crimes	9.5.5	09-2020	36233T
Monitoring and Improving Internal Control	1.4.2	07-2020	33467X
Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	5.20.7	05-2019	38120J
Monitoring Offer In Compromise	5.19.7	07-2020	36866U
Monitoring the IRS e-file Program	4.21.1	08-2011	28517U
Motions for Disposition without Trial	35.3.5	08-2019	29847V
Motions in Collection Due Process Cases	35.3.23	02-2017	38348N
Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	35.3.8	08-2004	29849R
Motions in TEFRA Cases	35.3.7	08-2021	38354R
Motions Pertaining to Calendared Cases	35.3.4	08-2004	29846K
Motions Pertaining to Opinions and Decisions	35.3.6	08-2004	29848G
Motions Pertaining to Pleadings	35.3.3	08-2019	29845Z
Motions Practice	35.3.1	05-2019	29842S
Motor Vehicle Fleet Management Program	1.14.7	09-2018	35907U
Moving Cases through the EDS Inventory Control Subsystem	7.13.7	06-2021	36154V
Multiemployer Plan Examination Guidelines	4.72.14	12-2019	32023H
Multiemployer Plans	7.11.6	10-2021	57220S
Multiple Employer Plans	7.11.7	11-2020	57221D
Mutual Agreement Procedures and Report Guidelines	4.60.2	08-2021	35007L
Naming Data Element(s)/Object(s) Process	2.120.12	03-2022	74891V
National Distribution Center	1.18.5	02-2021	48240Y
National Research Program Overview	4.22.1	09-2017	33006G
National Security Positions and Access to Classified Information	10.23.1	02-2020	51141M
National Taxpayer Advocate	1.1.8	06-2005	30382H

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
National Taxpayer Advocate's Annual Reports to Congress (ARC)	13.2.8	11-2020	73770H
Navigating the Tax Exempt Determination System (TEDS)	7.15.6	11-2021	55002A
Net Operating Loss Cases	4.11.11	02-2014	36099H
Net Rate Netting Procedures for Appeals	8.7.19	04-2019	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26	06-2020	48619J
Netting of Overpayment and Underpayment Interest	20.2.14	02-2017	32978Z
Network Security Policy	10.8.55	05-2022	66020C
New Hire Eligibility and Pre-Employment Review	6.332.2	04-2021	75113A
News Coverage of Tax Prosecutions	11.1.2	10-2014	33001D
No-Merge Cases	21.7.10	09-2022	36850K
Nonbank Trustee Investigation Procedures	4.72.18	12-2019	35924F
Non-Bankruptcy Insolvencies	5.9.20	04-2017	51069N
Non-Examined Closures and Deleting AIMS Records	4.4.21	07-2012	30345E
Nonfiled Returns	4.12.1	10-2010	27548J
Non-Filer Program	4.19.17	10-2016	48156H
Non-Master File (NMF) Adjustments	21.7.12	09-2022	36852G
Non-Master File (NMF) Processing	4.4.22	11-2009	30346P
Non-Qualifying Requests for Relief & Complex Account Issues	25.15.19	03-2022	68751C
Non-Return Unit Examinations	4.71.17	12-2021	57900H
Non-TEFRA Procedures	8.19.9	10-2012	38688A
Notice of Employment Tax Determination Under IRC 7436	4.8.10	04-2018	50714B
Notice of Levy in Special Cases	5.11.6	05-2021	35749Y
Notice of Lien Determinations	5.12.2	11-2015	35751K
Notice of Lien Preparation and Filing	5.12.7	04-2019	58946P
Notice of Lien Refiling	5.12.8	10-2013	58947A
Notice Review - Business Master File (BMF) Notice Review	3.14.2	11-2021	32201V
Notices of Deficiency	8.17.4	05-2017	31912Z
NRP Case Building	4.22.2	09-2017	33007R
NRP EITC Component of the Individual Reporting Compliance Study	4.22.8	11-2021	50358Z
NTA Toll-free Procedures	13.3.1	12-2020	30667V
Occupant Emergency Planning	10.2.9	02-2021	51721A
Occupational Health and Safety Program	1.14.5	09-2021	31452E
Offer in Compromise Manager's Resource Guide	1.4.52	11-2021	39453R
Offer in Compromise Overview	8.23.1	08-2021	50802K
Offers in Compromise	33.3.2	08-2019	29160H
Offers in Compromise Received in Exam	4.18.1	01-2022	28827T
Office of Chief Counsel Directives System	30.2.1	07-2021	29706Z
Office of Online Services	1.1.29	08-2018	61156H
Office of Professional Responsibility	1.1.20	11-2016	50178P
Office of Taxpayer Correspondence Services	25.13.1	12-2019	57125U

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Office of the Chief Procurement Officer	1.1.32	08-2018	71631N
Office of the Chief Risk Officer	1.1.31	03-2021	71649t
Office of the Commissioner	1.1.5	08-2019	30378Z
Offshore Information Gathering Techniques	5.21.2	04-2018	20354T
Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4.63.3	04-2021	67715A
On-Site Audit Guidelines	4.75.11	01-2017	33213X
Open Litigation Control, Monitoring and Closing Actions	25.3.6	06-2022	52749M
Opening a Bankruptcy Case	5.9.5	04-2020	39961W
Openings	4.4.23	10-2013	30347A
Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	1.31.7	03-2022	35660U
Operational Guidelines Overview	21.1.3	09-2022	36802A
Organization and Responsibilities	4.8.1	02-2021	31455L
Organization, Function, and Program (OFP) Codes	3.30.20	03-2022	62236A
Organizational Changes	1.55.2	11-2018	37989E
Organizational Planning	1.1.4	05-2021	30364L
Organizations Covered by a Group Ruling	4.75.24	05-2021	27552R
Other Information Available to the Public	11.3.11	06-2022	30434Y
Other Investigations	9.5.11	09-2020	36463J
Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	6.340.1	11-2009	53387G
Other Workload Selection – Non-campaign Workstreams	4.50.2	07-2022	69792H
Outline of System	4.9.1	10-2020	27665V
Outlining and Drafting Substantive Regulatory Text	32.1.4	11-2019	38996D
Outside Employment	6.735.2	11-2021	74567S
Outside Expert Program	4.46.10	03-2019	38201D
Overpayment Interest	20.2.4	03-2015	32965W
Overpayments	35.8.3	08-2004	29869J
Overview	4.7.1	06-2022	30415R
Overview	5.8.1	04-2021	27839B
Overview	5.21.1	10-2017	20268G
Overview of Bankruptcy	5.9.1	06-2017	39955S
Overview of Compliance Initiative Projects	4.17.1	04-2017	34366V
Overview of Continuity Planning	10.6.1	03-2022	59988F
Overview of Engineering Program	4.48.1	09-2020	28459Z
Overview of Examiner Responsibilities	4.10.1	07-2022	27634W
Overview of Excise Fuel Compliance Program	4.24.13	02-2021	38334Z
Overview of Form 5500 Examination Procedures	4.71.1	02-2022	35855D
Overview of IDRS	4.71.2	11-2021	33831Z

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	1.17.1	07-2020	31851X
Overview of the PCS	4.29.1	08-2019	36921I
Overview of the Regulations Process	32.1.1	11-2019	29172Z
Overview of the WIIC Practice Area	4.63.1	01-2018	67713E
Overview/Definitions	25.1.1	04-2021	27681V
Pandemic Plan Requirements	10.6.6	03-2022	71632Y
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278	12-2021	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2	04-2019	28504R
Partner Cases	8.19.6	04-2016	36952H
Partnership Control System Chapter Overview	2.2.1	12-2019	28245J
Partnership Return of Income	3.24.15	11-2021	34352H
Passport Program	5.19.25	08-2020	73755S
Pay Administration - General	6.550.1	03-2022	53304F
Pay Under the General Schedule and IRS Payband System	6.531.1	10-2020	54090K
Payment Application and Refund Claims	5.7.7	08-2015	35502N
Payment Tracers	21.5.7	08-2022	36827V
Payments in Bankruptcy	5.9.15	12-2017	39972D
Payments Made in Foreign Currency	5.21.4	10-2017	20356P
Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10	03-2022	33077P
PCS Command Code MSCHG	2.2.8	12-2019	28581E
PCS Command Code TSCHG	2.2.3	12-2019	28575A
PCS Command Code TSCLS	2.2.7	12-2019	28580T
PCS Command Code TSDEL	2.2.5	12-2019	28578H
PCS Command Code TSINQ	2.2.4	12-2019	28577W
PCS Command Code TSLOD	2.2.2	12-2019	28574P
PCS Command Code TSNOT	2.2.6	12-2019	28579S
PCS Command Code TSUMY	2.2.9	12-2019	28582P
PCS Database Elements	4.29.3	08-2019	36923E
PCS Reports	4.29.4	08-2019	36924P
PCS TEFRA/ILSC Notices and Cover Letters	4.29.5	08-2019	36925A
Penalties and Sanctions	35.10.2	08-2004	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12	10-2021	52679Z
Penalties/Additions to Tax in Computations	8.17.7	03-2014	50801Z
Penalty Appeals (PENAP)	8.11.4	11-2021	55125A
Penalty Considerations	4.10.6	07-2001	27641L
Performance and Reduction in Force	6.430.4	05-2011	37674C
Performance Appraisals for Temporary Assignments	6.430.5	06-2009	37675N

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	6.430.2	10-2017	37672G
Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6.430.3	12-2017	37673R
Personal Property Management	1.14.4	04-2018	38310P
Personal Use of Government Furnished Information Technology Equipment and Resources	10.8.27	05-2022	50851F
Personnel Guidance	30.4.2	10-2017	29812E
Personnel Matters	9.11.4	03-2021	36460C
Personnel Security/Suitability for Employment and Personnel Security Operations	10.23.3	05-2019	51144T
Petition for Remission Program	5.1.29	01-2015	67152X
Petition for Writ of Certiorari	36.2.2	03-2012	39016K
Physical Access Control (PAC)	10.2.18	07-2018	71162H
Physical Fitness Program	9.2.2	08-2020	36226E
Physical Security	10.2.1	08-2020	51711E
Plan Terminations	7.12.1	09-2021	27562N
Planning and Control Data	3.24.183	12-2017	34712B
Planning and Special Programs (PSP)	4.7.4	07-2022	30418Y
Planning the Examination	4.46.3	01-2022	38194Z
Planning, Classification, and Selection	4.25.3	07-2018	58876C
Planning, Monitoring, and Coordination	4.1.1	09-2020	27602M
Plea Agreements and Sentencing Process	9.6.2	03-2021	36464U
Policies and Procedures for Personal Assistance Services	1.20.5	06-2022	92758H
Policies, Authorities, Categories, and Approvals	6.451.1	04-2019	30095H
Policies, Requirements, Responsibilities, and Strategies	6.250.1	06-2002	34093Z
Policies, Responsibilities, Requirements, and Procedures	6.715.1	07-2002	33016C
Policy and Guidance	10.8.1	09-2021	49446Y
Position Management and Classification Policy and Operational Guidance	6.511.1	05-2022	49822S
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5	08-2015	50909K
Post Examination Case Processing Requirements	4.8.5	10-2017	31422Q
Post Sale Actions and Responsibilities of Advisory	5.10.6	05-2021	35406E
Postage Accountability and Reporting Requirements	1.22.4	01-2021	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9	09-2020	59866Q
Potentially Dangerous Taxpayer	25.4.1	03-2021	32998R
Power of Attorney Rights and Responsibilities	4.11.55	05-2018	36505E
Practitioner Enrollment	1.25.2	05-2020	52482U
Practitioner Priority Service (PPS)	21.3.10	09-2022	33204M
Pre-Contact Responsibilities	4.10.2	09-2022	27635H
Pre-Filing Agreement Program	4.30.1	08-2020	32528P
Pre-Filing Agreements	32.4.2	06-2005	29179Y

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Premium Pay and Compensatory Time Off for Travel	6.550.2	09-2021	69696Y
Preparation	25.5.2	07-2015	27529C
Preparation of Briefs	35.7.2	08-2004	30004G
Preparer e-file Hardship Waiver Requests	3.42.20	10-2020	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17	04-2022	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6	10-2021	33072M
Preparing a Statement of Account	8.17.3	09-2019	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8	08-2004	29885J
Preparing Technical Advice Requests	7.11.12	09-2021	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1	04-2020	39133W
Pre-Seizure Considerations	5.10.1	04-2020	35401B
PRE-SEIZURE PLANNING	9.7.4	11-2013	36433V
Pre-Trial Procedures	9.6.3	05-2021	36465F
Pre-Trial Procedures	34.7.1	08-2022	29666A
Prevention of Taxpayer Discrimination	1.20.4	08-2020	74338N
Privacy Act	10.5.6	01-2020	49881J
Privacy Act of 1974	37.2.1	08-2004	39105E
Privacy Compliance and Assurance (PCA) Program	10.5.2	01-2020	49877B
Privacy Policy	10.5.1	02-2022	49876Q
Privacy, Governmental Liaison and Disclosure (PGLD)	1.1.27	05-2022	62660E
Pro Bono Activities	30.4.11	07-2018	71620G
Probate Proceedings	5.5.2	04-2012	35479J
Procedural Requirements for Regulation Projects	32.1.2	11-2019	38994H
Procedures	4.17.4	05-2017	34369C
Procedures	25.5.3	08-2019	27530D
Procedures and Authorities	8.19.1	04-2016	36945S
Procedures for Assessment of Tax	35.9.2	08-2004	30011V
Procedures for Disposition of IRC 501(p) Cases	4.75.34	05-2019	48088Q
Procedures for Processing and Settling Docketed Cases	8.4.1	02-2022	36052Y
Procedures For Processing Technical Advice Cases	4.75.36	01-2020	54705E
Procedures for Taxpayer Advocate Directives	13.9.1	10-2020	47234K
Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	1.31.3	04-2021	50906D
Procedures in 28 U.S.C. § 2410 Actions	34.5.6	04-2021	39026G
Procedures in Bankruptcy Cases	34.3.1	01-2015	29130T
Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1	10-2021	38329G
Processing Chapter 11 Bankruptcy Cases	5.9.8	01-2020	39964D
Processing Chapter 12 Bankruptcy Cases	5.9.9	10-2018	39966Z
Processing Chapter 13 Bankruptcy Cases	5.9.10	08-2018	39967K
Processing Chapter 7 Bankruptcy Cases	5.9.6	12-2020	39962H

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Processing Chapter 9 and Chapter 15 Bankruptcy Cases	5.9.7	11-2016	39963S
Processing Circular 230 Disciplinary Cases	1.25.4	06-2016	52484Q
Processing Closing Agreements in Appeals	8.13.1	05-2018	36039F
Processing Completed Criminal Investigation Reports	9.5.12	02-2019	49908P
Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1	11-2021	32507M
Processing EO Correspondence Requests	7.21.10	08-2020	49700D
Processing Estate and Gift Tax Extensions	5.5.5	06-2020	35485N
Processing Form 1023-EZ	7.20.9	09-2021	67561M
Processing Form 1042 Withholding Returns	3.21.110	11-2021	34025X
Processing Form 1042 Withholding Returns	3.22.110	11-2021	34040M
Processing Form 8752	3.11.249	11-2021	33586F
Processing Form 8752	3.12.249	11-2021	33755I
Processing Foundation Classification and Miscellaneous Requests	7.20.3	07-2018	36937S
Processing Information Requests	6.711.2	03-2011	57117U
Processing Information Requests	7.1.7	09-2021	69149U
Processing Management	1.13.2	09-2018	30962V
Processing Refund Hold Program Inventory	25.12.1	06-2020	36795W
Processing Reporting Agents File Authorizations	21.3.9	08-2022	33093P
Processing Requests for Tax Return/Return Information	3.5.20	11-2021	36983G
Processing TAS Cases	13.1.18	08-2021	47431F
Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7	09-2022	28789Q
Processing Timeliness: Cycles, Criteria and Critical Dates	3.30.123	11-2021	34760L
Processing User Fees	7.21.2	07-2018	27615P
Production Control and Performance Reporting	3.30.19	01-2017	34720B
Professionalism	39.1.1	04-2022	29354F
Program Guidelines	25.16.1	10-2021	36901Q
Programming and Source Code Standards	2.5.3	07-2022	33498W
Programs and Special Topics	30.7.4	01-2014	41695T
Prohibited Transactions	4.72.11	09-2017	35960X
Project PCA Production Control Accounting	3.30.50	01-2017	34755S
Promoter Investigations	4.70.3	04-2021	57907G
Promoter/Preparer Investigations	5.20.8	08-2019	38121U
Prompt Action in Tax Underpayment and Overassessment Cases	4.23.11	12-2019	35232Y
Proof of Claim Procedures in Decedent Cases	5.5.4	12-2011	35483R
Proper Use of Determination Letter Caveats	7.11.5	05-2022	57219R
Property and Equipment Accounting	1.35.6	04-2021	43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9	09-2020	53036M
Proposed Adverse Cases	7.11.11	09-2022	62968R

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Providing Reasonable Accommodation for Individuals with Disabilities	1.20.2	06-2021	49442G
Public Contracts, Technology Law, and Related Matters	39.5.1	04-2022	29471R
Public Information (Speeches, Publications, and Teaching)	30.4.8	12-2010	38030E
Public Inspection of Written Determinations Under IRC 6110	7.28.4	06-2020	52441Z
Public Transportation Subsidy Program (PTSP)	1.32.15	07-2020	37449P
Publication	32.2.8	04-2017	39009V
Publicity and Internal Communications	9.3.2	02-2012	36251P
Publishing Systems and Programs	1.17.2	08-2021	31852I
Publishing the Final Regulation	32.1.8	11-2019	39003H
Publishing the Internal Revenue Manual (IRM)	1.11.5	03-2020	30626A
Purchase Card Program	1.35.4	11-2021	43166F
Qualification Requirements	6.338.1	12-2009	53385K
Qualified Joint and Survivor Annuity Requirements	4.72.9	08-2020	35958L
Quality Assurance (QA)	2.5.14	06-2010	35692E
Quality Assurance Programs	1.57.1	04-2021	75150D
Quick Assessments	4.4.25	07-2012	30349W
Rapid Appeals Process (RAP)	8.26.11	06-2017	64006E
Reaching Settlement and Securing an Appeals Agreement Form	8.6.4	06-2020	50788R
Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213	03-2022	34468S
Real Property Management Program	1.14.6	09-2017	37269F
Real Property Valuation Guidelines	4.48.6	09-2020	39443V
Receipt and Acceptance Guidelines	1.35.3	08-2021	47416Q
Receipt and Control of Non-Collection Due Process (CDP) Offers	8.23.2	09-2020	50803V
Receipt and Intake of TAS Cases	13.1.16	10-2021	35728V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	8.19.10	12-2021	52410A
Receipt, Control and Pre-Conference Considerations	8.22.5	08-2020	49157C
Receiving, Extracting, and Sorting	3.10.72	11-2021	33410S
Recognizing and Developing Fraud	25.1.2	04-2021	27682G
Reconciling Non-Insolvency LAMS Reports	25.3.7	08-2022	55406W
Reconsiderations	25.15.17	05-2022	50494S
Recordkeeping and Accounting for Disclosures	11.3.37	09-2019	30461F
Recruitment, Selection, and Placement	6.330.1	12-2009	53382D
Redemptions	5.12.5	06-2016	35754R
Redesigned Revenue Accounting Control System (RRACS)	3.17.63	04-2021	33910X
Redesigned Revenue Accounting Control System (RRACS) Procedures	3.17.50	09-2021	33003Z
Reduction in Grade, Band and Removal Based on Unacceptable Performance	6.432.1	01-2009	33014G
Reemployed Annuitants (REA) with a Salary Offset Waiver	6.553.1	07-2020	59931A
Reference Materials Overview	21.1.2	08-2022	36801P
Refund Intercept Program	3.17.20	11-2021	47866A

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Refund Litigation	34.5.2	04-2021	29663T
Refund Offset	21.4.6	09-2022	36820W
Refund Research	21.4.1	08-2022	36815D
Refund Trace and Limited Payability	21.4.2	08-2022	36816O
Reimbursable Operating Guidelines	1.33.3	04-2020	50383K
Related, Whipsaw and Inactive Cases	8.2.3	08-2015	50784Z
Releasing Legal Advice to the Public	33.1.3	07-2011	39433Z
Relief from Community Property Laws	25.15.5	04-2020	32027Z
Relocating/Removing Records	1.15.5	02-2021	31427T
Relocation Services Program	1.32.13	04-2022	35266E
Remittance Transaction Research (RTR) System	3.5.10	11-2021	37354H
Remittances, Form 809 and Designated Payments	5.1.2	08-2021	27784D
Reopening/Reclosing/Reinputting Records	4.4.26	02-2014	30359S
Report Generation Software	4.10.15	03-2020	38773C
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16	06-2021	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17	11-2021	48401B
Report Writing	4.10.8	03-2021	27643H
Report Writing Guide for Employment Tax Examinations	4.23.10	06-2020	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	12-2021	58879J
Reporting on Event-Related Spending	1.32.10	03-2022	38880S
Reports	4.4.27	12-2009	30361E
Reports	4.7.6	06-2022	30420K
Reports	4.36.5	06-2021	32894Y
Reports Teams Instructions for Work Planning and Control	3.30.18	01-2017	68095X
Reports to Outside Officials	8.10.2	09-2012	50798N
Request Fulfillment Process	2.148.3	05-2020	68035V
Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	4.10.20	12-2020	38775Y
Requests and Demands for Testimony and Production of Documents	11.3.35	04-2018	30458I
Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	4.25.9	10-2021	58882G
Requests for Information	9.4.4	11-2021	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3	04-2019	33167U
Requests for Technical Advice and Technical Expedited Advice	33.2.2	10-2010	29148Z
Required Filing Checks	4.10.5	03-2022	27639Z
Required Filing Checks and Package Audit Procedures	4.75.12	11-2019	33215T
Required Format for Regulations	32.1.5	11-2019	38998Z
Requirements	4.17.3	05-2017	34368R
Requirements Engineering Directive	2.110.1	08-2019	60046A
Requirements Engineering Process	2.110.2	08-2019	60078K
Research	21.2.2	09-2021	36807D

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Research and Management Information	30.7.2	11-2012	29271P
Research, Applied Analytics and Statistics Division	1.1.18	09-2020	37583M
Residual Remittance Processing System	3.24.133	11-2021	34452I
Resolving the Examination	4.46.5	05-2022	38196V
Resource Guide for Management Officials - Criminal Investigation	1.4.9	06-2022	57194H
Responding to Petitioner's Information Gathering Attempts	35.4.6	11-2019	29883N
Responsibilities	4.17.2	04-2017	34367G
Restitution - Based Assessments Processing	5.19.23	03-2020	60934R
Retiring and Requesting Records	1.15.4	03-2021	31426I
Return Integrity & Verification Operation Managers Guide	1.4.10	08-2022	60880E
Return Integrity and Verification Operation Business Master File Procedures	25.25.1	10-2021	57561Q
Return of Partnership Income	3.11.15	11-2021	33495P
Return of Partnership Income	3.12.15	11-2021	33655H
Return Preparer Misconduct Cases	8.7.18	08-2016	68470G
Return Preparer Misconduct Field Collection	25.24.4	10-2020	67656U
Return Preparer Misconduct Field Examination	25.24.5	03-2021	70494K
Return Preparer Misconduct Victim Assistance - General Overview	25.24.1	09-2022	67653N
Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	25.24.2	08-2022	67654Y
Return Preparer Office	1.1.28	05-2021	59791A
Return Preparer Penalty Cases	8.11.3	04-2019	50868A
Return Preparer Program	4.11.51	10-2020	36482Q
Return Preparer Program Coordinator	4.1.10	09-2021	39167C
Return Preparer Suitability	25.20.3	08-2021	69540D
Return Related Penalties	20.1.5	08-2021	33073X
Return Related Penalties in Appeals	8.11.1	11-2021	36059X
Return, Terminate, Withdraw, and Reject Processing	5.8.7	06-2022	27847B
Returned Refunds/Releases	21.4.3	08-2022	36817Z
Revenue Officer Procedures for Working Innocent Spouse Relief Cases	25.15.8	09-2018	30272K
Revenue Protection External Lead Procedures	25.25.8	11-2021	61693P
Revenue Protection Prisoner Lead Procedures	25.25.9	10-2021	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2	09-2022	59003Z
Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3	10-2021	61686A
Revenue Receipts	3.11.10	11-2021	33470U
Revenue Receipts	3.12.10	11-2021	33630M
Revenue Receipts	3.24.10	11-2021	34328H
Review of Briefs	35.7.3	08-2004	30005R
Review Procedures for EO Determinations	7.20.5	07-2021	36940P

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Review, Approval, and Publication of Regulations	32.1.6	11-2019	38999K
Risk, Issue, and Action Item Management Policy	2.109.1	04-2020	72207T
Risk, Issue, and Action Item Management Process	2.109.2	04-2020	72209P
Role and Responsibilities of Disclosure Managers	11.3.38	09-2017	30462Q
Roles and Responsibilities for Providing Legal Advice	33.1.1	08-2004	39430S
Roles, Responsibilities, and Authorities	9.7.1	02-2021	36428C
Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	5.14.9	10-2019	28511G
Rules Governing Practice Before the IRS	1.25.1	11-2016	48365U
Safeguard Review Program	11.3.36	07-2015	30459T
Safety, Security, and Control	5.1.3	12-2020	27755A
Sale Procedures	5.10.5	08-2018	35405T
SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	1.4.29	02-2022	61645F
SB/SE CSO Communications	11.53.2	04-2015	48691T
SB/SE Emerging Issue Process	4.34.1	10-2021	74522F
SB/SE Field and Office Examination Group Manager	1.4.40	04-2021	35578Z
SBSE Campus Collection Support Managers' Guide	1.4.55	06-2016	59975C
SC Data Controls	3.17.30	11-2021	33885X
Scanner Operations on SCRIPS	3.41.275	11-2021	34929Y
Schedule K-1 Processing	3.0.101	08-2022	33347E
Scheme Development Center	9.8.1	10-2019	36442G
SCRS Error Resolution	3.24.29	12-2021	34555Q
SCRS SC Edits	3.24.159	01-2018	32933M
Seals and Certifications	11.3.6	10-2017	30428U
Search Warrants, Evidence and Chain of Custody	9.4.9	03-2013	36212Q
Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1.5.5	04-2020	30335I
Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	1.5.8	11-2021	30338P
Section 508 Compliance	2.30.1	08-2022	75372T
Section Titles and Command Codes for IDRS Terminal Input	2.4.1	12-2012	28189K
Section Titles and Command Codes for IDRS Terminal Responses	2.3.1	12-2012	28113Y
Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)	3.42.8	09-2022	32530B
Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2	08-2022	35402M
Securing Installment Agreements	5.14.1	09-2021	28331W
Security	4.7.2	06-2022	30416C
Security and Communication Services (SACS) Security Command Codes	2.12.2	05-2021	69748P
Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	30.6.1	03-2020	29269D
Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	1.4.12	07-2022	38174H

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	10.5.8	02-2018	49883F
SEP Responsibilities and Case Development	4.16.1	06-2017	34426M
Service Capacity Management	2.144.4	10-2019	62040G
Service Catalog Management Directive	2.142.1	06-2020	72725U
Service Catalog Management Process and Procedures	2.142.2	06-2020	72726F
Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	25.30.3	06-2022	65380x
Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	25.30.4	06-2022	65384p
Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	25.30.7	06-2022	66032U
Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	25.30.8	06-2022	66196P
Servicewide Burden Reduction Activities	22.24.1	01-2016	37489Z
Servicewide Delegation Order Process	1.11.4	04-2020	29543A
Servicewide Delegations of Authority	1.2.2	07-2022	73276Q
Servicewide Electronic Research Program (SERP)	1.11.8	12-2021	50463T
Servicewide Policy Statement Process	1.11.3	03-2020	29300H
Servicewide Policy Statements	1.2.1	07-2022	29301S
Servicewide Research for Tax Administration	1.7.1	08-2020	38795Q
Servicewide Security Patch Management	10.8.50	11-2020	49074M
Serving Levies, Releasing Levies and Returning Property	5.11.2	03-2021	35744V
Settlement Documents	35.8.2	08-2004	29868Y
Settlement of Joint Committee Cases	35.5.4	12-2015	38056K
Settlement Procedures	34.8.2	07-2021	39031Z
Settlement Procedures Overview	34.8.1	06-2017	38022E
Settlements by Counsel	35.5.2	08-2019	38054O
Severance Pay	6.550.3	03-2022	59159U
SharePoint	2.25.20	12-2020	71879J
Signature Principles	31.1.3	08-2004	29649P
Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	35.4.9	06-2013	29886U
Significant Case Program	31.2.1	08-2004	29422W
Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	4.72.17	09-2020	32409H
Single-Sum Distributions or Single-Sum Like Distributions	4.72.10	12-2020	35959W
Small Business/Self-Employed Division	1.1.16	03-2022	35584D
Small Business/Self-Employed Division Delegations of Authority	1.2.65	07-2021	69375s
Small Employer Health Care Tax Credit Under Section 45R	4.75.38	10-2020	67328Z
Social Security Administration (SSA) Adjustments	4.4.29	05-2011	30363A
Solution Design Process	2.120.7	03-2022	74885R

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
SOURCES OF INFORMATION	9.4.2	08-2018	36205B
Space, Property, Procurement, and Telecommunications	30.5.1	10-2007	29063N
Special Case Processing	5.8.10	03-2022	27853F
Special Cases	5.21.7	06-2020	55072Y
Special Computation Formats, Forms and Worksheets	8.17.5	03-2014	31913K
Special Examination Features and Programs	4.1.8	08-2022	27612I
Special Examination Procedures	4.25.11	07-2020	58884C
Special Problems of Assessment and Payment	35.8.4	08-2004	29870K
Special Procedures	4.26.8	02-2019	27707Q
Special Procedures for John Doe Summonses	25.5.7	06-2020	27536R
Special Processes	13.1.10	12-2019	30661H
Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	4.70.7	10-2021	71618U
Specific Claims and Other Issues	21.6.6	09-2022	36837R
Split Spousal Assessments	21.6.8	07-2022	36839N
Stakeholder Liaison (SL) Activities	11.53.5	01-2015	48694A
Stakeholder Partnerships, Education and Communication	22.30.1	09-2022	36870C
Standard Paragraphs and Explanation of Adjustments	4.10.10	06-2022	34502D
Standard Tax Compliance Checks for Suitability and Monitoring	25.29.1	08-2021	75250E
Standard Validity Criteria	2.3.8	12-2019	28121Y
Standards for Using Email	1.10.3	11-2016	34421J
Statistical Editing of Corporation Tax Returns	3.49.8	06-2019	33419N
Statistical Editing of Individual Income Tax Returns	3.49.5	08-2021	51321W
Statistical Reporting	1.13.1	08-2018	30960Z
Statistical Sampling Auditing Techniques	4.47.3	02-2021	34154B
Statute Control and Extension	4.23.14	05-2020	35235F
Statute Control Procedures	4.71.9	08-2021	33834G
Statute Information on TEFRA Cases	8.21.6	12-2021	39933E
Statute of Limitations	4.7.3	06-2022	30417N
Statute of Limitations Processes and Procedures	25.6.1	09-2022	36881J
Statutes on Collection Cases	8.21.5	06-2021	39932T
Statutory Notice of Deficiency Cases	8.2.2	05-2014	50782D
Statutory Notices of Deficiency	4.8.9	10-2020	50713Q
Stipulating Facts and Documents	35.4.7	07-2012	29884Y
Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	5.14.5	10-2021	28507Y
Structuring	4.26.13	04-2020	35439Z
Student Volunteer Service	6.308.1	07-2022	53369K
Submission Processing Image Control Team (ICT) Correspondence Scanning	3.13.6	11-2021	66285J
Substantive Development of a Regulation Project	32.1.3	08-2018	38995S

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Suitability Determinations for Employment	6.731.1	11-2009	33017N
Suits against IRS Employees	25.3.4	07-2010	30399C
Suits Against the United States	5.17.5	03-2018	57346Z
Suits Against the United States and Claims for Damages under IRC § 7433	25.3.3	01-2017	30398R
Suits Brought Against the United States	34.5.3	08-2022	29664E
Suits by the United States	5.17.4	03-2022	30752X
Suits by the United States	25.3.2	11-2021	30397G
Summary of the Published Guidance Process	32.2.2	04-2017	29174V
Summons Enforcement Actions	34.6.3	06-2022	39029N
Summons for Taxpayer Records and Testimony	25.5.5	03-2022	27533K
Summons Procedures	5.20.4	11-2016	38112J
Summonses	5.17.6	08-2019	30754T
Summonses on Third-Party Witnesses	25.5.6	08-2019	27534V
Supervisory Operator's Manual	3.24.202	11-2021	34456A
Supply Purchasing Program	1.14.2	08-2019	31321E
Surveillance and Non-Consensual Monitoring	9.4.6	09-2020	36209T
Survey Returns	4.71.7	10-2019	33832K
Suspension of the Statutes of Limitation Under IRC §7811(d)	13.1.14	10-2004	35726Z
Systemic Advocacy Management System (SAMS) Administration	13.2.2	09-2020	30666K
Systemic Advocacy Overview	13.2.1	09-2020	30665Z
Systems	21.2.1	09-2022	36806S
Systems Development	2.5.1	06-2022	33496A
Systems Scheduling	2.7.6	12-2020	73144F
Tangible Personal Property Valuation Guidelines	4.48.3	09-2020	39439N
TAS Audit Coordination	13.9.2	09-2022	92853F
TAS Authorities	13.1.4	04-2021	35723S
TAS Balanced Performance Measurement System	13.5.1	09-2020	32657T
TAS Guide for Managers	1.4.13	07-2021	49230M
TAS Operations Assistance Request (OAR) Process.	13.1.19	09-2021	47432Q
TAS Taxpayer Assistance Order (TAO) Process	13.1.20	05-2016	47433B
Tax Check Reports on Federal Appointees	11.3.31	10-2017	30454Q
Tax Compliance Officer Employment Tax Procedures	4.23.21	11-2021	66694Y
Tax Computation / Accounting Period Changes	21.6.4	08-2022	36835V
Tax Court Jurisdiction and Proceedings	35.1.1	06-2022	29814A
Tax Court Opinions and Decisions	35.9.1	08-2004	30010K
Tax Court Petitions	35.2.1	07-2022	29833H
Tax Court Procedures	35.1.3	07-2012	29817H
Tax Court Procedures for Reporting Potentially Dangerous Persons	35.6.3	08-2004	29865R
Tax Court Terms and Definitions	35.1.2	08-2004	29816W

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Tax Exempt and Government Entities (TE/GE)	25.1.9	07-2016	27689F
Tax Exempt and Government Entities (TE/GE) Cases	8.7.8	03-2018	50794V
Tax Exempt and Government Entities Division	1.1.23	09-2021	49695V
Tax Exempt Bond Error Resolution Procedures	3.12.26	10-2021	57692Q
Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3	01-2020	35363Y
Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4	03-2022	55001P
Tax Exempt Determination System (TEDS) User Manual	7.22.4	08-2021	66705U
Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7.15.8	11-2021	55042K
Tax Exempt Quality Measurement System (TEQMS)	7.11.3	09-2022	33049X
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8	08-2022	32596R
Tax Forms Distribution Programs	1.18.3	01-2021	38315S
Tax Forms, Tax Publications, and Public Use Forms	33.3.7	08-2010	29165K
Tax Products Program	1.17.3	07-2019	31853T
Tax Treaty Related Matters	4.60.3	09-2021	35008W
Taxpayer Advocacy Panel Operating Procedures	13.7.1	09-2021	47230S
Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	13.1.1	09-2021	30650A
Taxpayer Advocate Service (TAS) Case Criteria	13.1.7	09-2021	30658K
Taxpayer Advocate Service (TAS) Confidentiality	13.1.5	08-2020	30655D
Taxpayer Advocate Service (TAS) Internal Management Document Program	1.11.13	08-2022	49558R
Taxpayer Contacts	5.1.10	10-2021	27790H
Taxpayer Contacts Resulting From Notice Issuance	21.3.1	09-2022	36811L
Taxpayer Experience Office	1.1.33	08-2022	92900T
Taxpayer Inquiry Referrals Form 4442	21.3.5	09-2022	28016E
Taxpayer Protection Program	25.25.6	10-2021	61691T
Taxpayer Representation	5.1.23	06-2022	52165G
Taxpayer Representation	13.1.23	06-2022	52344F
TC 520 - W Freeze Servicewide Guide	25.3.8	08-2021	75587U
TE/GE AIMS Processing	4.5.1	12-2021	36157C
TE/GE AIMS Special Processing Procedures	4.5.3	12-2021	36268K
TE/GE Examined and Non-Examined Closures	4.5.2	12-2021	36158N
TE/GE Knowledge Network (K-Net) Administration	1.4.7	07-2022	69445F
TE/GE Reports	4.5.5	11-2021	36159Y
TE/GE Roles and Responsibilities	1.54.1	09-2021	32219B
TE/GE Taxpayer Correspondence Procedures	25.13.2	03-2021	71987K
Technical Advice From the Office of Chief Counsel	4.23.15	01-2020	35236Q
Technical Advice to Taxpayers and Examination Personnel	4.2.3	10-2003	34445T
Technical Advisors and the Virtual Team Process	13.1.12	12-2021	30663D
Technical Assistance and Technical Advice Requests	4.80.1	02-2021	71643F

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	4.71.13	07-2019	33840K
Technical Field Support	4.8.7	04-2022	31424M
Technical Guidance and Information Processing for Excise Tax Examination Issues	4.24.6	08-2022	28307W
Technical Guidelines for Employment Tax Issues	4.23.5	08-2020	35225J
Technical Guidelines for Estate and Gift Tax Issues	4.25.5	07-2020	58878Y
Technical Provisions of IRC 6015	25.15.3	01-2020	30266G
Technical Services	4.7.7	11-2020	30465X
Technology Services	30.7.3	12-2009	29611R
TEFRA Administrative Adjustment Request (AAR)	4.31.4	04-2019	35419H
TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	4.31.8	10-2020	66796V
TEFRA Bankruptcy	4.31.7	10-2020	50160J
TEFRA Examinations - CPF Procedures	4.31.3	04-2019	36879X
TEFRA Examinations - Field Office Procedures	4.31.2	05-2019	36874U
Temporary Assignments under the Intergovernmental Personnel Act (IPA)	6.334.1	11-2009	53371W
Termination and Jeopardy Assessments and Jeopardy Collection	5.17.15	02-2022	49712V
Test, Training, and Exercise Requirements	10.6.3	03-2022	71636Q
The Abusive Transactions (AT) Process	4.32.2	06-2018	38330H
The Bankruptcy Code and Collection	5.9.2	08-2016	39956D
The Counsel Governmental Liaison Coordination Program	37.1.3	01-2013	60946J
The IRS Balanced Performance Measurement System	1.5.1	07-2021	30331Q
The IRS FFI List Publishing Processes Document	4.65.1	07-2022	57672Y
The Office of Equity, Diversity, and Inclusion	1.1.10	02-2015	30384D
The Records and Information Management Program	1.15.1	02-2021	31421F
The SAUSA Program	34.11.1	08-2022	29682A
Third Party Contacts	5.20.3	01-2021	38111Y
Third-Party Contact Program	25.27.1	04-2021	64747G
Third-Party Contacts	4.11.57	07-2020	36507A
Third-Party Payer Arrangements for Employment Taxes	5.1.24	03-2018	58417H
TIGTA/GAO	11.53.4	04-2015	48693P
Title 26 Seizures for Forfeiture	9.7.13	05-2012	36440K
Top-Heavy Plans	4.72.5	04-2021	35954T
Training	9.2.1	05-2021	36231X
Training and Communication	30.4.3	03-2011	29601V
Training Evaluation Policy	6.410.9	08-2021	57678M
Transcripts	21.2.3	09-2022	36808O
Transfer of Returns Open for Examination	4.11.29	03-2020	36395S
Transferee and Transferor Liabilities	8.7.5	05-2015	50790D
Transferee Liability Cases	4.11.52	12-2021	36501M
Transferring TAS Cases	13.1.17	10-2021	47430U

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Transfers	4.4.33	04-2010	30373W
Transportation Management	1.22.6	10-2021	31776R
Travel Guidelines	30.5.2	02-2014	29123E
Trial	9.6.4	09-2021	36225T
Trial of the Case	35.6.2	07-2018	29864G
Trial Planning	35.4.1	06-2022	29878U
Trust Fund Penalty Assessment Action	5.7.6	07-2017	35501C
Trust Fund Recovery Penalty (TFRP)	5.19.14	02-2022	49610Y
Trust Fund Recovery Penalty (TFRP) Overview and Authority	8.25.1	09-2018	50809J
Types of Records and Their Life Cycles	1.15.2	02-2021	31423B
Types of Suits	34.6.2	01-2017	39028C
U.S. Withholding Agent Examinations - Form 1042	4.10.21	08-2019	51337G
Unagreed Employment Tax Case Procedures	4.23.22	01-2021	67744D
Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	4.71.3	03-2022	36272S
Unagreed Issues	4.81.14	10-2019	68190V
Undercover Operations	9.4.8	09-2020	36211F
Unemployment Tax Returns	3.11.154	11-2021	33581C
Unemployment Tax Returns	3.12.154	11-2021	33743Q
Unemployment Tax Returns	3.24.154	11-2021	34464A
Unemployment Taxes	21.7.3	09-2022	36843V
Unified Communications Policy	2.28.1	08-2021	74354N
Unified Work Request (UWR) Process	2.22.1	01-2020	38167S
United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4	08-2022	49817Z
United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	1.22.2	12-2020	31772Z
Unpaid Assessments	1.34.4	03-2021	53135C
Unpostable Resolution	4.4.35	12-2009	30375S
Unpostables	21.5.5	09-2022	36825Z
Updating/Correcting AIMS Data Base	4.4.34	03-2011	30374H
Use of Direct Buyouts (VSIP) and Job Swaps	6.576.1	01-2010	54012M
Use of Force Procedures	9.2.3	06-2015	36228A
Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	6.350.1	08-2013	54011B
Use of Pseudonyms by IRS Employees	10.5.7	08-2022	49882U
Use of Summons Special Applications	25.5.8	12-2020	27537C
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	1.17.7	08-2022	53478W
User Fees	1.35.19	06-2021	62657H
User Guide for Requesting Published Products and Services	1.17.9	07-2020	59991C
Uses of Section 1204 Statistics	1.5.2	01-2015	30332B
Using and Researching the Internal Revenue Manual (IRM)	1.11.6	03-2022	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	1.32.20	04-2022	53762P

Internal Revenue Manual (IRM)

Alphabetical Index

September 2022

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Valuation Assistance	4.25.12	07-2020	58885N
Valuation Assistance for Cases Involving Works of Art	4.48.2	10-2012	31715E
Valuation Assistance Procedures	8.18.1	05-2021	31885D
Valuation of Assets in Defined Contribution Plans	4.72.8	04-2022	35957A
Veterans Employment Programs and Restoration of Duty	6.307.1	11-2009	20269R
Voluntary Classification Settlement Program (VCSP) Procedures	4.23.20	06-2020	66486W
Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	4.23.25	06-2021	71053V
W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1.55.6	04-2018	48309K
Wage and Investment	1.1.13	10-2021	30387K
Wage and Investment (WI) Internal Management Documents Program	1.11.7	05-2022	32114X
Wage and Investment Communications and Liaison	11.55.2	03-2021	49223X
Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	25.25.11	09-2021	69629H
Wagering Tax Information	11.3.26	07-2017	30449X
Web Server Security Policy	10.8.22	02-2022	55175G
Whipsaw Assessments	5.20.6	11-2016	38118X
Whistleblower Awards	25.2.2	05-2020	27544R
Whistleblower Office	1.1.26	09-2021	54082K
Whistleblower Taint Review Procedures	33.3.8	11-2019	73500H
Withdrawal of Notice of Federal Tax Lien	5.12.9	09-2019	58949W
Withdrawals and Installment Agreements with Special Circumstances	5.14.4	10-2020	28506N
Withholding Compliance Program	5.19.11	07-2022	39978R
Work Schedules	30.4.7	12-2012	29604C
Workers' Compensation Program	6.800.1	09-2022	37476W
Workforce Recruitment Strategies	6.332.1	02-2010	33013V
Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	3.17.80	11-2021	47865P
Working Appeals Team Cases	8.7.11	09-2018	50797C
Working Cases in Appeals	8.1.3	01-2015	36184J
Working Decedent Cases	5.5.3	09-2020	35481V
Working Trust Fund Recovery Penalty Cases in Appeals	8.25.2	07-2020	50810K
Workload Identification and Survey Procedures	4.1.2	09-2020	27603X
Workload Scheduling	3.30.127	05-2022	33048M
Workpaper System and Case File Assembly	4.10.9	08-2014	27644S
Workpapers and Reports Resources	4.46.6	09-2021	38197G
Written Determinations Under Section 6110	37.1.1	08-2004	39102X

Internal Revenue Manual (IRM) Obsolete Index

September 2022

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
-------------------	-----------------	-----------------------	--------------

Part 1: Organization, Finance and Management

1.1 Organization and Staffing			
1.1.2	06-2015	30377O	IRS Organizational History
1.1.25	03-2015	49482Q	Mission Assurance & Security Services
1.1.30	06-2018	69119G	Office of Planning, Programming, and Audit Coordination
1.2 Servicewide Policies and Authorities			
1.2.10	07-2019	48024W	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2019	48025H	Policy Statements for Information Technology Activities
1.2.12	07-2019	48026S	Policy Statements for Submission Processing Activities
1.2.13	07-2019	48027D	Policy Statements for the Examining Process
1.2.14	07-2019	48029Z	Policy Statements for Collecting Process Activities
1.2.15	07-2019	48030A	Policy Statements for Human Resource Management Activities
1.2.16	07-2019	48032W	Policy Statements for the Rulings and Agreements Process
1.2.17	07-2019	48033H	Policy Statements for Appeals Activities
1.2.18	07-2019	48034S	Policy Statements for Criminal Investigation Activities
1.2.19	07-2019	48035D	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	07-2019	48037Z	Policy Statements for Penalties and Interest Activities
1.2.21	07-2019	48038K	Policy Statements for Customer Account Services Activities
1.2.22	07-2019	48039V	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	07-2019	48040W	Policy Statements for Chief Counsel Activities
1.2.24	07-2019	50507K	Policy Statements for Special Topics
1.2.25	07-2019	52710D	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	07-2019	39609B	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	07-2019	39610C	Delegations of Authority for Information Technology Activities
1.2.42	07-2019	39611N	Delegation of Authorities for Submission Processing Activities
1.2.43	07-2019	39612Y	Delegations of Authority for the Examining Process
1.2.44	07-2019	39613J	Delegations of Authority for the Collecting Process
1.2.45	07-2019	39614U	Delegations of Authority for Human Resource Management Activities
1.2.46	07-2019	39615F	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	07-2019	39616Q	Delegation of Authorities for the Appeals Process
1.2.48	07-2019	39617B	Delegation of Authorities for Criminal Investigation Activities
1.2.49	07-2019	39618M	Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50	07-2019	39622U	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	07-2019	39623F	Delegation of Authorities for Penalties and Interest Activities
1.2.52	07-2019	39624Q	Delegations of Authority for Special Topics Activities

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
1.2.53	07-2019	39625B	Delegation of Authorities for Chief Counsel Activities
1.2.54	07-2019	55202C	Delegations of Authority for Security, Privacy and Assurance Activities
1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services
1.1 Resource Guide for Managers			
1.4.17	01-2022	35431P	Compliance Managers Guide
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.7 Research and Analysis for Tax Administration			
1.7.2	02-2018	38796B	Servicewide Research Data Standards
1.7.3	02-2018	38797M	Servicewide Research Electronic Library
1.7.4	02-2018	49937S	Role of Research in IRS
1.13 Statistics of Income			
1.13.4	10-2015	30966N	Form 1040 Industry Coding
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study
1.13.7	06-2019	30972R	Form 1120 Industry Coding
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns
1.14 Real Estate and Facilities Management			
1.14.1	10-2017	37000G	Logistics Management
1.14.13	03-2017	54529M	Environmental Management Systems
1.15 Records and Information Management			
1.15.8	05-2013	30977U	Records Control Schedule for Administrative and Organizational Records
1.15.9	05-2014	30978F	Records Control Schedule for the Taxpayer Advocate Service
1.15.10	06-2013	30979Q	Records Control Schedule for Appeals
1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice
1.15.12	06-2013	30981C	Records Control Schedule for Inspection
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel
1.15.14	06-2013	30983Y	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices
1.15.15	05-2013	30984J	Records Control Schedule for Regional/District Counsel
1.15.16	08-2013	30985U	Records Control Schedule for the Chief Financial Officer
1.15.17	08-2013	30986F	Records Control Schedule for Information Technology
1.15.18	08-2013	30987Q	Records Control Schedule for Enterprise Computing Center
1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center
1.15.20	08-2013	30989M	Records Control Schedule for Administration/Organization Support Operational Records

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning
1.15.22	04-2013	30991Y	Records and Information Management
1.15.23	08-2013	30992J	Records Control Schedule for Tax Administration
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division
1.15.26	09-2013	30995Q	Records Control Schedule for Tax Administration
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research
1.15.28	05-2013	30997M	Records Control Schedule for Collection
1.15.29	06-2013	30998X	Records Control Schedule for Service Center Operations
1.15.30	05-2014	30999I	Records Control Schedule for Criminal Investigation
1.15.31	09-2013	31000Y	Records Control Schedule for Customer Service
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration
1.15.33	09-2013	31003F	Records Control Schedule for Legislative Affairs
1.15.34	09-2013	31004Q	Records Control Schedule for Communications
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records
1.15.37	10-2014	31007X	Records Control Schedule for Economic Stabilization
1.15.38	05-2012	31011F	General Records Schedule (GRS) 1, Civilian Personnel Records
1.15.39	05-2012	31012Q	General Records Schedule 2
1.15.40	05-2012	31013B	General Records Schedule (GRS) 3 Procurement, Supply and Grant Records
1.15.41	06-2012	31014M	General Records Schedule (GRS) 4 for Property Disposal Records
1.15.42	07-2012	31015X	General Records Schedule (GRS) 5
1.15.43	08-2012	31016I	General Records Schedules for GRS 6, Accountable Officers' Accounts
1.15.44	08-2012	31017T	General Records Schedule (GRS) 7 Expenditure Accounting Records
1.15.45	05-2012	31018E	General Records Schedules, for
1.15.46	05-2012	31019P	General Records Schedule for Travel and Transportation Records
1.15.47	05-2012	31020Q	General Records Schedule (GRS) 10
1.15.48	07-2012	31021B	General Records Schedule 11, Space and Maintenance Records
1.15.49	07-2012	31022M	Communication Records
1.15.50	07-2012	31023X	General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records
1.15.51	07-2012	31024I	General Records Schedule (GRS) 14
1.15.52	07-2012	31025T	General Records Schedule (GRS) 15
1.15.53	07-2012	31026E	GRS 16
1.15.54	07-2012	31027P	GRS 17, Cartographic/Remote Sensing Imagery, and Related Records

Obsolete IRM Sections

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
1.15.55	07-2012	31030M	General Records Schedule (GRS)
1.15.56	07-2012	38417P	General Records Schedule for Information Technology Operations and Management Records
1.15.57	07-2012	31032I	GRS 20
1.15.58	07-2012	31033T	GRS 21
1.15.59	07-2012	40955C	GRS 22, Inspector General Records
1.15.60	07-2012	31035P	GRS 23
1.15.61	07-2012	31036A	General Records Schedules Forms Listing
1.15.62	07-2012	39068M	General Records Schedules for Ethics Program Records GRS 25
1.15.63	07-2012	49149C	General Records Schedule (GRS) 26
1.15.64	07-2012	49150D	General Records Schedule (GRS) 22- Records of the Chief Information Officer
1.17 Publishing			
1.17.4	02-2013	31854E	Production Sources and Special Programs
1.18 Distribution			
1.18.1	08-2014	38313W	Mission of Distribution
1.25 Practice Before the Service			
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)
1.32 Servicewide Financial Policies and Procedures			
1.32.3	11-2014	52837V	Managerial Cost Accounting
1.32.7	09-2016	54559A	Estimating Trust Fund Costs
1.32.8	01-2017	48073R	Investigative Imprest Funds
1.32.19	09-2016	51377Q	User Fees
1.34 Revenue Accounting			
1.34.1	04-2019	53163U	Definitions and Acronyms
1.34.3	03-2015	53319E	Audit Oversight and Analysis
1.35 Administrative Accounting			
1.35.7	07-2020	47418M	Debt Collection
1.35.9	08-2020	66158B	Integrated Financial System Payroll
1.35.14	11-2016	67071D	IRS Annual Financial Statement Audit
1.35.15	07-2021	52979C	Annual Close Guidelines
1.35.23	09-2020	66601B	Integrated Financial System Security
1.36 Administrative Accounting Financial Management Reports			
1.36.2	08-2020	50695F	Treasury Information Executive Repository
1.55 Wage and Investment			
1.55.5	04-2014	37355S	Employee Suggestion Program
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Internal Revenue Manual (IRM) Obsolete Index

September 2022

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
--------------------------	------------------------	------------------------------	---------------------

Part 2: Information Technology

2.3 IDRS Terminal Responses

2.3.9	06-2016	28122J	Security Command for IDRS Users
2.3.39	06-2015	28151M	Command Code FTPIN
2.3.50	02-2017	28162T	Command Code LVREQ
2.3.58	06-2013	28170T	Command Code SUPOL

2.4 IDRS Terminal Input

2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN
2.4.54	04-2018	33288Y	Command Codes CSPD, CSPSP, CSSAD and CSZIP
2.4.55	04-2018	53615P	Command Code CSORD

2.5 Systems Development

2.5.2	05-2013	28781G	Software Testing Standards and Procedures
2.5.7	05-2020	33499H	Data Name Standards

2.6 Product Assurance

2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)
-------	---------	--------	---

2.7 Modernization and Information Technology Services (MITS) Operations

2.7.2	03-2018	73140N	Computing Center
2.7.4	04-2018	73142J	Magnetic Media Management
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)

2.12 Security and Privacy

2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
--------	---------	--------	---

2.13 Enterprise Networks

2.13.1	10-2016	39516P	Introduction
2.13.2	06-2013	36329M	Telecommunications Asset Tool
2.13.3	10-2016	36330N	Voice Premise Communications
2.13.4	10-2016	36331Y	Voice Messaging System
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)
2.13.6	10-2016	32522B	Wireless Communications
2.13.7	10-2016	40164F	Calling Card Ordering System
2.13.8	10-2016	47359G	Voice Systems Security
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)
2.13.15	10-2016	39517A	Domain Name System (DNS)
2.13.21	06-2013	47365K	Telecommunications Encryption Standards
2.13.25	10-2016	40187E	Video Conference Services

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
2.14 Asset Management			
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards
2.25 Web Services			
2.25.13	04-2020	37394R	IRS Domain Naming Standards
2.25.14	06-2018	37395C	Portal Environment Usability Services
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process
2.25.104	05-2019	38941U	Lyris List Procedures
2.27 Configuration Management			
2.27.1	11-2014	47349K	Configuration Management
2.100 Intergrated Process Management			
2.100.3	11-2019	60800K	IT Process Asset Library
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)
2.2 Engineering			
2.120.2	03-2022	59977Y	Technical Solution Process
2.120.3	03-2022	59978J	Product Integration
2.120.4	03-2022	61941Q	Design Coordination
2.120.5	03-2022	65262A	Performance Engineering
2.148 IT Support Services Management			
2.148.1	11-2016	68033Z	IT Support Services Management Directive
2.150 Configuration and Change Management			
2.150.3	04-2019	60768V	Change Management (ChM) Policy
2.2 Data Engineering			
2.152.1	03-2022	59990R	Data Engineering Policy
2.152.2	03-2022	59989Q	Data Management Process Description
2.152.3	11-2016	67565E	Naming Data Elements
Part 3: Submission Processing			
3.0 General			
3.0.257	04-2015	33173Y	Systems Accountability Review
3.0.273	10-2012	33175U	Administrative Reference Guide
3.5 Accounts Services			
3.5.20	12-2020	36983g	Processing Requests for Tax Return/Return Information
3.11 Returns and Documents Analysis			
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)
3.11.8	10-2017	33465b	Information Return Processing
3.21 International Returns and Documents Analysis			
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
3.24 ISRP System			
3.24.173	01-2018	34697X	Centralized Files and Scheduling
3.24.176	04-2022	34709E	Audit Selection System
3.30 Work Planning and Control			
3.30.28	03-2016	34740T	Individual Review
3.30.165	05-2013	34776V	Incentive Pay System
3.34 NRP Individual Income Tax Returns			
3.34.3	10-2021	40274C	NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	10-2021	48398P	S Corporation Tax Returns - Document Analysis & Data Entry
3.43 Integrated Management System			
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees

Part 4: Examining Process

4.1 Planning and Special Programs			
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2017	27606E	Other Programs and Other Source Workload
4.1.6	10-2017	27609L	Storage of Selected Returns
4.1.7	10-2017	27611X	Assignment of Selected Returns
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP
4.1.22	07-2020	49268K	LMSB Workload Study
4.1.23	08-2020	49269V	Determining Return Needs for LMSB
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems
4.2 General Examining Procedures			
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities
4.4 AIMS Procedures and Processing Instructions			
4.4.19	06-2021	30343I	Manual Refunds
4.4.20	07-2012	30344T	Missing Returns and Error Accounts
4.4.24	12-2021	30348L	Payments and Remittances
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing
4.7 Examination Returns Control System (ERCS)			
4.7.9	10-2013	30468E	Chief
4.7.11	04-2016	30470Q	System Administrator and Database Administrator
4.8 Technical Services			
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments
4.9 Examination Technical Time Reporting System			
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.10 Examination of Returns			
4.10.12	12-2015	35205R	Frivolous Return Program
4.11 Examining Officers Guide (EOG)			
4.11.7	09-2019	36014K	Corporate Liquidations/Dissolutions
4.11.17	09-2016	36380T	Electronically Filed Returns
4.11.34	06-2017	36419R	Innocent Spouse
4.4			
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.8	12-2015	56014C	Exam SFR Reconsiderations
4.15 AIMS Procedures and Processing Instructions			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures
4.18 Exam Offer-In-Compromise			
4.18.2	11-2020	28828E	Doubt as to Liability Offers
4.18.3	01-2022	28829P	Effective Tax Administration Offers
4.18.4	02-2017	28830Q	Combination Offers
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements
4.18.6	11-2020	28832M	Case Processing and Controls
4.18.7	01-2022	28833X	Special Case Processing
4.19 Liability Determination			
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control
4.19.18	10-2021	48157S	Quality Review Program
4.19.24	03-2016	59847J	Compliance Identity Theft
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery
4.20 Examination Collectibility			
4.20.2	06-2020	29632U	Scope Consideration
4.20.3	06-2020	29633F	Soliciting Payment
4.20.4	06-2020	29634Q	Installment Agreements
4.22 National Research Program (NRP)			
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns
4.22.9	04-2020	51330H	International Form 1040 NRP Study
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.23 Employment Tax			
4.23.16	09-2012	35388T	Employment Tax
4.24 Excise Tax			
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads
4.24.4	08-2022	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.25 Estate and Gift Tax			
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	07-2015	58883R	Case Closing Procedures
4.25.11	07-2015	58884C	Special Examination Procedures
4.25.14	07-2015	58887J	Miscellaneous Procedures
4.26 Bank Secrecy Act			
4.26.2	03-2019	27701C	Program Structure
4.26.18	02-2018	50149M	Embedded Quality
4.27 Bankruptcy			
4.27.2	07-2020	27751I	Examiner Responsibilities
4.27.3	07-2020	27752T	Review and Processing Procedures
4.27.4	05-2018	27753E	Statute of Limitations Considerations
4.27.5	09-2019	27754P	Miscellaneous Provisions
4.28 Examination Specialization			
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures
4.30 LMSB General Procedures			
4.30.3	10-2018	32504F	Overseas Posts
4.35 Partnership and S Corporations			
4.35.1	07-2016	27742X	Tax Audit Guidelines
4.35.2	07-2016	27743I	Audit Techniques for Business Returns
4.40 Technical Advisor Program			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
4.4			
4.41.1	09-2022	35071V	Oil and Gas Handbook
4.42 Insurance Industry			
4.42.1	10-2020	27667R	Introduction

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
4.43 Retail Industry			
4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Guide for Quality Examinations			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.46.7	03-2016	38198R	Post Examination Activities
4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.51 LB&I Case Management			
4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 International Procedures			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
4.61 International Examination Guidelines			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records
4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification
4.61.6	06-2021	27732B	Boycotts
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
4.70 TE/GE Examinations			
4.70.2	10-2013	32904J	TEGE Communications with Appeals

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.71 Employee Plans Examination of Returns			
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.15	09-2018	35242U	EP Special Review
4.71.18	11-2021	57901S	EP Penalties
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.26	09-2019	67325S	Case Selection Criteria
4.72 Employee Plans Technical Guidelines			
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts
4.72.20	06-2014	60970J	Unrelated Business Activities
4.75 Exempt Organizations Examination Procedures			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.18	09-2018	33223T	Special Review
4.75.26	09-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	10-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.81 Tax Exempt Bonds (TEB)			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	09-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
4.81.4	09-2019	55320Z	Examination Planning
4.81.9	09-2018	68186N	Technical Advice Requests
4.81.10	09-2018	51850E	Quality Review
4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program
4.82 Tax Exempt Bonds Examination Guidelines			
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds
4.86 Indian Tribal Governments Administrative Guidance			
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
4.87.1	04-2019	34423F	Inventory Management
4.89 Compliance and Program Management (CPM)			
4.89.1	09-2015	36217T	Compliance and Program Management (CPM) Responsibilities
4.90 Federal, State and Local Governments (FSLG)			
4.90.1	10-2019	33026Y	FSLG Mission and Policy
4.90.2	10-2019	33028U	Customer Assistance
4.90.3	04-2018	33029F	Compliance Checks
4.90.4	12-2019	33032C	Information Return Examinations and Penalties
4.90.5	09-2019	33033N	Case Selection Procedures
4.90.6	09-2019	33034Y	Referrals
4.90.7	12-2019	33037F	Claims
4.90.8	09-2018	33039B	Examination Quality Measurement Standards
4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
4.90.10	12-2019	33042Y	Statute Control Procedures
4.90.11	10-2019	33043J	Technical Review
4.90.12	12-2019	33044U	Case Closing Procedures
4.90.13	10-2019	36147G	FSLG Large Case Examination Program
4.90.14	10-2019	40953G	Counsel Contact and Technical Guidance
4.90.15	10-2019	62638A	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)			
4.103.2	02-2021	55246E	CDE Procedures
4.103.3	02-2021	55247P	CDE Roles and Reports

Part 5: Collecting Process

5.1 Field Collecting Procedures			
5.1.17	05-2014	29420A	Third Party Contacts

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
5.1.25	11-2016	54431X	IDRS and Data Security for Collection
5.1.30	10-2018	49413D	Resolution-directed Approach to Casework
5.1.31	10-2018	49810A	Workload Management
5.2 Reports			
5.2.1	07-2015	35459R	Collection Time Reporting
5.7 Trust Fund Compliance			
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)
5.8 Offer in Compromise			
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building
5.9 Bankruptcy and Other Insolvencies			
5.9.14	04-2016	39971S	Automated Proofs of Claim
5.11 Notice of Levy			
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income
5.12 Federal Tax Liens			
5.12.5	06-2016	35754R	Redemptions
5.12.9	11-2015	58949W	Notice of Lien Withdrawal
5.13 Collection Quality Measurement			
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions
5.19 Liability Collection			
5.19.3	11-2020	36862C	Backup Withholding Program
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection
5.19.20	05-2014	52741C	Large Dollar Case Processing
5.24 Central Withholding Agreement (CWA) Program			
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview
5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines
Part 6: Human Resources Management			
6.251 Strategic Workforce Planning for Human Resources Management			
6.251.1	05-2012	34094K	Provisions, Authorities, Requirements and Processes
6.273 Merit System Assessment			
6.273.1	05-2012	34095V	Policies, Responsibilities and Guidance

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
6.410 Learning and Education			
6.410.2	06-2013	34072W	Selection of Off-Site Locations and Facilities for Training
6.410.4	06-2012	37002C	Guidelines for the Enterprise Learning Management Systems (ELMS)
6.500 Pay and Allowances			
6.500.1	01-2014	36957K	Pay Administration
6.771 Agency Grievance System			
6.771.2	02-2018	33022G	Grievance Examiner Handbook
Part 7: Rulings and Agreements			
7.1 TE/GE Administrative Procedures and Programs			
7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
7.1.7	11-2016	69149U	Processing Information Requests
7.13 Employee Plans Automated Processing Procedures			
7.13.3	06-2012	36150D	Screening, Controlling and Case Closing
7.13.4	06-2012	36151O	Transcription and Case Establishment
7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures			
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)
7.15.3	09-2015	55000E	Business Rules
7.15.5	09-2015	55039N	Case Identification and Status Codes
7.20 Exempt Organizations Determination Letter Program			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
7.21 Exempt Organizations Automated Processing Procedures			
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing
7.21.4	07-2016	27617L	Transcription and Case Establishment
7.21.6	07-2016	27619H	Inventory Control Subsystem
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
7.21.9	07-2016	27622E	Exempt Organizations Management Information System
7.22 Exempt Organizations EDS User Manual			
7.22.2	07-2016	27952V	Data Entry
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	07-2016	27954R	Letter Generation
7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System
7.25 Exempt Organizations Determinations Manual			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	11-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	11-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	11-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	11-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	11-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	11-2019	36072Q	Black Lung Benefit Trusts
7.25.23	11-2019	36073B	Religious and Apostolic Associations
7.25.24	11-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	11-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	11-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	11-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	11-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	11-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	11-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)

Obsolete IRM Sections

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
7.26.7	11-2019	35989K	Termination of Private Foundation Status
7.26.15	11-2019	36098W	IRC 4947 Trusts
7.27 Exempt Organizations Tax Manual			
7.27.3	11-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	11-2019	36075X	Taxation of Unrelated Business Income
7.27.5	11-2019	36076I	Unrelated Trade or Business
7.27.6	11-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	11-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	11-2019	36089L	Unrelated Debt-Financed Income
7.27.9	11-2019	36090M	Debt—Financed Property
7.27.10	11-2019	36091X	Acquisition Indebtedness
7.27.11	11-2019	36080Q	Political Organizations
7.27.12	11-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	11-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	11-2019	27564J	Taxes on Self-Dealing
7.27.16	11-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2019	35963E	Taxes on Excess Business Holdings
7.27.18	11-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	11-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	11-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	11-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

Part 8: Appeals

8.19 Appeals Pass-Through Entity Handbook			
8.19.3	10-2013	36948Z	Guidance for Appeals Officers
8.19.4	10-2013	36949K	Responsibilities of Appeals Tax Computation Specialists
8.19.5	10-2013	36951W	Account and Processing Support
8.22 Collection Due Process			
8.22.1	04-2014	49095P	Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases
8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases
8.23 Offer in Compromise			
8.23.6	04-2014	50807N	OIC Processing and Closing Procedures

Internal Revenue Manual (IRM) Obsolete Index

September 2022

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
8.25 Trust Fund Recovery Penalty (TFRP)			
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals
8.26 Alternative Dispute Resolution (ADR) Program			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures

Part 9: Criminal Investigation

9.5 Investigative Process			
9.5.6	08-2015	36220Q	Organized Crime & Strike Force
9.5.7	08-2015	36221B	Narcotic Investigations

Part 10: Security, Privacy and Assurance

10.2 Physical Security Program			
10.2.2	10-2015	51712P	Physical Security Compliance Reviews
10.2.3	08-2016	51713A	Safeguard Reviews
10.2.4	09-2018	51715W	Overview of ID Media
10.2.10	05-2013	51723W	Continuity Planning Requirements
10.2.12	04-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.4 Physical Security Information for Managers			
10.4.1	12-2016	51731W	Managers Security Handbook
10.5 Privacy, Information Protection & Data Security (PIPDS)			
10.5.3	10-2015	49878M	Identity Protection Program
10.8 Information Technology (IT) Security			
10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	07-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

Part 11: Disclosure, Communications, and Liaison

11.11 Disclosure of Official Information			
11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	01-2020	30437F	Privacy Act General Provisions
11.3.15	01-2020	30438Q	Privacy Act Publication and Reporting Requirements

Internal Revenue Manual (IRM) Obsolete Index

September 2022

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
11.3.16	01-2020	30439B	Privacy Act Notification Programs
11.3.17	01-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	01-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	01-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	01-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
11.5 Legislative Affairs			
11.5.3	08-2014	38765C	Guide to Congressional Correspondence
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

Part 13: Taxpayer Advocate Service

13.13 Taxpayer Advocate Case Procedures			
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process
13.4 TAS TAMIS Guide			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying
13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
13.4.6	08-2021	35624C	Management Inventory Screens
13.4.7	08-2021	35625N	Administrative Reports
13.4.8	08-2021	35626Y	Report Writing

Part 20: Penalty and Interest

20.2 Interest			
20.2.3	04-2016	32963A	PINEX and Related Command Codes
20.2.6	04-2016	32967S	Methods of Computing Interest
20.2.8	04-2016	32970P	Restricted Interest
20.2.12	01-2017	32975S	Employment Taxes

Part 21: Customer Account Services

21.2 Systems and Research Programs			
21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
21.3 Taxpayer Contacts			
21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
21.3.12	06-2017	55809H	Accounts Management Balance Due Telephone Contacts
21.3.13	10-2017	66360P	Department of Education (ED) Procedures

Internal Revenue Manual (IRM) Obsolete Index

September 2022

IRM Number	Obs Date	Catalog Number	Title
21.7 Business Tax Returns and Non-Master File Accounts			
21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
21.8 International			
21.8.3	08-2013	49815D	NMF International Adjustments
21.9 Specialized Accounts Management Programs			
21.9.1	09-2013	52829V	Taxpayer Assurance Program
21.9.2	09-2015	52830W	Accounts Management Identity Theft
21.21			
21.10.4	08-2022	66103S	Customer Satisfaction Surveys

Part 22: Taxpayer Education and Assistance

22.22 Federal, State, and Local Governments			
22.40.1	03-2022	38104J	Outreach
22.41 Indian Tribal Governments			
22.41.1	06-2021	35210K	Outreach
22.42 TEB Taxpayer Education and Assistance			
22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
22.43 Employee Plans Customer Education and Outreach			
22.43.1	11-2014	37895H	Obtaining Products and Services from Employee Plans Customer Education and Outreach

Part 25: Special Topics

25.2 Information and Whistleblower Awards			
25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
25.5 Summons			
25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons
25.7 Exempt Organizations Business Master File			
25.7.2	11-2012	27771A	EO/BMF Processing Procedures
25.7.3	01-2022	27772L	Group Exemption Procedures
25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
25.7.6	01-2022	27776D	Cumulative List (Publication 78)
25.7.7	01-2022	35833P	EO/BMF Reports
25.8 OFP Codes			
25.8.1	11-2013	36880Y	OFP Codes Overview
25.14 Integrated Management Planning and Information System (IMPIS) Work Planning and Control			
25.14.1	03-2014	36875F	Production Control and Performance Reporting
25.15 Relief from Joint and Several Liability			
25.15.10	07-2012	32028K	Review of All Cases with Relief from Joint and Several Liability Issues
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals

Obsolete IRM Sections

Internal Revenue Manual (IRM) Obsolete Index

September 2022

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
25.15.12	06-2021	30276C	Appeals Procedures
25.15.16	10-2016	49557G	Telephone Contacts
25.18 Community Property			
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property
25.19 Health Coverage Tax Credit (HCTC)			
25.19.1	07-2017	39701S	General Information
25.19.2	07-2017	39702D	Customer Service
25.19.3	07-2017	39704Z	Eligibility
25.19.4	07-2017	39705K	Registration
25.19.5	07-2017	39706V	Payments
25.19.6	07-2017	39707G	Additional HCTC Guidelines
25.19.7	07-2017	50495D	Systems Operations (SO)
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)
25.23 Identity Protection and Victim Assistance			
25.23.4	11-2016	67664U	IDTVA Paper Process
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity The ft Processing
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management
Part 39: General Legal Services			
39.39 Professionalism and Government Ethics Programs			
39.1.2	04-2022	29355Q	Government Ethics Programs