



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.17.4

MAY 15, 2017

## EFFECTIVE DATE

(05-15-2017)

## PURPOSE

- (1) This transmits revised IRM 4.17.4, *Compliance Initiatives Projects, Procedures*.

## MATERIAL CHANGES

- (1) This section has been updated with the following significant changes:
  - a. IRM 4.17.4.1 –Removed information already included in other sections.
  - b. IRM 4.17.4.1.1 –Clarified when a Part Two is appropriate.
  - c. IRM 4.17.4.2 –Defined the naming convention and provided examples.
  - d. IRM 4.17.4.3.1 –Clarified what should be included in Background and Objectives.
  - e. IRM 4.17.4.3.2 –Clarified what should be included in Market Segment including thresholds.
  - f. IRM 4.17.4.3.4 –Relocated requirement for a specific completion date from another section.
  - g. IRM 4.17.4.3.5 –Consolidated all Part One approval requirements to a single section. Updated approval requirements and created consistency among functions.
  - h. IRM 4.17.4.3.6 –Updated LB&I specific Part One approval requirements.
  - i. IRM 4.17.4.4 –Clarified a Part Two does not need to be preceded by a Part One.
  - j. IRM 4.17.4.4.4 –Consolidated all Part Two approval requirements to a single section. Updated approval requirements and created consistency among functions.
  - k. IRM 4.17.4.6 –Consolidated all extension requirements to a single section.
  - l. IRM 4.17.4.7 –Consolidated all termination requirements to a single section. Added procedure to apply Aging Reason Code 29 at project expiration. Updated LB&I Procedures. Changed due date to 60 days following project completion date.
  - m. IRM 4.17.4.11 –Added LB&I Workload Selection Form.

## EFFECT ON OTHER DOCUMENTS

IRM 4.17.4 dated February 25, 2010 is superseded.

## AUDIENCE

Compliance employees within all Operating Divisions.

Deborah Ngo  
Acting Director, Exam Case Selection,  
Small Business/Self-Employed Division



4.17.4  
Procedures

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4.17.4.1  
(05-15-2017)  
**Introduction**

- (1) The following procedures provide direction for the preparation, review, approval, and reporting of CIPs, as well as guidelines for extensions, modifications, and terminations.
- (2) Language in the CIP authorization request must be specific. Blanket language and broad, undefined coverage are not acceptable. The authorization should specifically identify the market segment and the potential area(s) of noncompliance.

4.17.4.1.1  
(05-15-2017)  
**Types of CIP Request**

- (1) There are four types of CIP requests.
- (2) **Part 1 CIP** - A Part 1 CIP authorization is requested when fewer than 50 taxpayer contacts are anticipated for a field office compliance initiative. Form 13502 *Compliance Initiative Project Authorization - Part One*, is used to request a Part One CIP Authorization.
- (3) **Part 2 CIP** - A Part 2 CIP authorization is requested to expand a Part 1, when the Part 1 reveals documented non-compliance, or when there is an otherwise established compliance risk. Form 13498 *Compliance Initiative Project Authorization - Part Two*, is used to request a Part Two CIP Authorization.
- (4) **National Office CIP** - A National Office CIP authorization is one requested by a headquarters function. Form 13502 or Form 13498 is used based on the descriptions in paragraph 2 and 3 above. See IRM 4.17.4.9, *National CIP*.
- (5) **Cross-functional CIP** A Cross-functional CIP authorization is one jointly requested by two or more business operating divisions. Form 13502 or Form 13498 is used based on the descriptions in paragraph 2 and 3 above. See IRM 4.17.4.10, *Cross Operating Division CIP Approval Process*.

4.17.4.2  
(05-15-2017)  
**Naming Convention**

- (1) For purposes of recording and accessing CIPs in a national database, a naming convention should be used for titling projects. The convention is [Function - Project Code - primary issue(s) or market segment (if available) - CIP Type - Completion Date]:

**Example:** HQ PC 9999 Unreported Income by Referees Part I 01312017

**Example:** ET TC 8888 Employment Tax Issue Part II 006302017

The market segment should not be taxpayer specific.

4.17.4.3  
(05-15-2017)  
**Part One CIP  
Authorization Request**

- (1) Form 13502, *Compliance Initiative Project Authorization - Part One*, requests approval for a CIP. It is hereinafter referenced as *Part One CIP* in this IRM.
- (2) In the following circumstances the authorization request may be limited to Part One CIP only:
  - To acquire and evaluate external data not publicly available.
  - To contact 50 or fewer taxpayers (100 or fewer in Collection or Campus).

4.17.4.3.1  
(05-15-2017)

**Background and Objectives**

- (1) Provide information to explain the basis for selecting the proposed project. If the authorization request is for Part One CIP only, identify the circumstance from IRM 4.17.4.3, *Part One CIP Authorization Request* that permits the use of Part One CIP. Explain the issue(s) and additional information such as;

- Source of the idea (referral, etc.)
- Data used to determine there is a compliance risk
- Results or research from similar past projects

**Note:** Similar or prior projects need to be considered even if they are from different exam areas or divisions. Authorization must contain clear justification for repeating a project. The authorization request must also contain the results to date of the previous project, including the no change rate and other applicable metrics.

- Objectives and expected results

4.17.4.3.2  
(05-15-2017)

**Market Segment**

- (1) A market segment is generally a group containing similar characteristics. Examples of market segments include but are not limited to the following:

- Business Type – Services, Construction, Retail
- An Issue – Passive Activity Losses, Low Income Housing Credit
- Form Type – Schedule C, Form 1041

**Note:** An issue appearing on multiple form types does not require multiple CIP's. Multiple simultaneous Part I CIP's for identical issues but different form types are not permitted.

- New businesses

- (2) The market segment section should also include:

- Thresholds and parameters used to identify the population

**Note:** Thresholds and parameters must be supported by research. This could include internal or external data from sources such as EOAD, IBMIS or Subject Matter Experts

- Projected fallout by Activity Code
- CDE Filter ID, if applicable

4.17.4.3.3  
(02-25-2010)

**Data**

- (1) Describe the data needed or to be used, including the source and whether it is internal or external. If the request is to secure data, include the expected delivery date, delivery medium, amount of time needed to use the data, and ultimate disposition. Also provide an assessment of the accuracy of the data if it is external and a description of the procedures to be used for securing and storing it, if applicable.

4.17.4.3.4  
(05-15-2017)

**Time Frames/Action Plans**

- (1) List the tasks necessary to complete the project, the estimated time to accomplish them, and the projected task completion dates. Ensure sufficient time is allowed for each task and the overall project completion date is reasonable. Coordinate with other impacted functions/units to provide reasonable time allocations. Action plan dates should coincide with the final project completion date.
- (2) The CIP Authorization should have a specific project completion date.

- (3) If the authorization request covers more than 2 tax years, justification must be included.

4.17.4.3.5  
(05-15-2017)

**Review, Concurrence  
and Approval of Part  
One CIP Only**

- (1) Review and approval procedures are based on the originator. Generally, Part One CIP's require concurrence from analysts/coordinators, front line managers and senior managers. Approval is generally the first level executive with authority to commit exam resources and direct case selection.
- (2) Concurrence represents the agreement of impacted parties. Approval is the final authorization to proceed with case selection.
- (3) Concurrence and approval should be as follows:

Function/Program/ Operating Unit	Concurrence	Approval
SB/SE Field Exam	<ul style="list-style-type: none"> <li>PSP Section Chief</li> <li>PSP Territory Manager</li> <li>SB/SE HQ CIP Analyst</li> </ul>	Field Area Director
SB/SE Field Collection	Planning & Performance Analysis	Director, Collection Inventory Selection
Specialty Tax (Estate & Gift, Excise, Employment, BSA)	<ul style="list-style-type: none"> <li>CIP Analyst or equivalent</li> <li>Manager, WSD</li> <li>Program Manager, WSD</li> <li>Exam Chief (E&amp;G, Excise, Employment, BSA)</li> </ul>	Assistant Director, ECS
SB/SE Campus	<ul style="list-style-type: none"> <li>Program Manager Workload Selection and Delivery</li> <li>Campus CIP HQ Analyst</li> </ul>	Director, Campus Examination/AUR
Exam Quality & Technical Support	<ul style="list-style-type: none"> <li>Analyst, EQTS</li> <li>Manager, EQTS</li> <li>Program Manager, FCS</li> </ul>	Director, EQTS
SB/SE CSO	<ul style="list-style-type: none"> <li>CSO Territory Manager</li> <li>Area PSP Territory Manager</li> </ul>	Director, CSO
SB/SE- Exam HQ	<ul style="list-style-type: none"> <li>HQ SB/SE CIP Analyst</li> <li>Program Manager, Field Case Selection (FCS)</li> </ul>	Director, ECS
W&I	<ul style="list-style-type: none"> <li>Analyst, Refundable Credits Policy &amp; Program Management function</li> <li>Program Manager, Refundable Credits Policy &amp; Program Management function</li> </ul>	Director, Refundable Credits Policy & Program Management
Cross Functional within SB/SE	All individuals for the affected units above	Director, ECS

Function/Program/ Operating Unit	Concurrence	Approval
LB&I (See Also IRM 4.17.4.3.6)	<ul style="list-style-type: none"> <li>• Team Manager of the initiating employee</li> <li>• Territory Manager of the initiating employee</li> <li>• Director Field Ops or Director International Individual Compliance</li> <li>• CIP HQ/Industry Analyst or PSP for International Individual Compliance</li> <li>• CP&amp;A Research Manager</li> <li>• LB&amp;I CIP Analyst</li> <li>• Chair, LB&amp;I RICB</li> <li>• Senior Manager, CP&amp;A Operations Planning &amp; Support</li> </ul>	Director, CP&A
TE/GE EO, EP	<ul style="list-style-type: none"> <li>• Compliance Program Manager</li> <li>• Director, Examinations</li> <li>• Functional Director, Other impacted TE/GE functions</li> </ul>	Functional Director, EO or EP
TE/GE GE/SS	<ul style="list-style-type: none"> <li>• Compliance Program Manager</li> <li>• Manager, Field Operations</li> <li>• Tech Advisor, GE/SS</li> <li>• Functional Director, GE/SS or delegate</li> <li>• Functional Director, Other impacted TE/GE functions</li> </ul>	ADC, GE/SS
Cross Division	All individuals from the affected functions above	Division Commissioners or delegate

**Note:** Any impacted organization, function or division not mentioned above must also provide concurrence.

- (4) **Disclosure** - Disclosure must sign for concurrence on any CIP authorization that involves the external release of taxpayer information to gather third party data.
- (5) National Database Maintenance - Completed Authorizations must be forwarded to the HQ SB/SE CIP Analyst for updating the CIP database.

**Exception:** CIPs impacting only TE/GE are maintained only by TE/GE.

4.17.4.3.6  
(05-15-2017)  
**LB&I Review,  
Concurrence and  
Approval**

- (1) In addition to IRM 4.17.4.3.5, *Review, Concurrence and Approval Part One CIP Only* and IRM 4.17.4.4.4, *Review, Concurrence and Approval Part Two Authorization Requests* LB&I authorization review is conducted in the following order:
1. Industry forwards CIP and Workload Selection Form to the LB&I CIP Analyst.
  2. LB&I CIP Analyst forwards the CIP to the Compliance Planning & Analytics (CP&A) Research Manager. The methodology proposed for identifying/selecting returns must be approved by the CP&A Research Manager.



3. LB&I CIP Analyst forwards the CIP to the Risk Identification Control Board for review and concurrence.
4. CIP is presented by the CIP owner to the LB&I CIP Oversight Committee.
5. CIP is presented to Directors of Field Operations (DFO's) during monthly conference calls.
6. CIP is presented to the Executive Governance Board (EGB). Minutes from both the DFO calls and EGB calls should be forwarded to the LB&I CIP Analyst by the originating Industry.

**Note:** If an authorization request originates in Compliance Planning & Analytics (CP&A), and is a regular workload selection CIP, approval from the EGB would not be required.

7. Final review is conducted by the CP&A, Operations Planning & Support Senior Manager, and final approval is from the CP&A, Director.

4.17.4.4  
(05-15-2017)  
**Part Two CIP  
Authorization Request**

- (1) Form 13498, *Compliance Initiative Project Authorization - Part Two*, is used to request approval for a Part Two CIP Authorization. It is hereinafter referenced as *Part Two CIP* in this IRM.
- (2) A Part Two CIP Authorization request contains all the information required of a Part One. A Part Two is requested when there is a documented, demonstrated level of non-compliance. It is not necessary for a Part Two to be preceded by a Part One.

4.17.4.4.1  
(05-15-2017)  
**Alternative Treatments**

- (1) Documented consideration should be given to identify alternative non-enforcement ways to improve voluntary compliance as enforcement is generally very labor intensive. Examples are:
  - Taxpayer outreach/education. See IRM 4.17.2.6, *Communications and Stakeholder Outreach (CSO) Managers/Directors*
  - Revisions to forms or publications
  - Legislative or regulatory changes
  - Agreements with state or local business licensing authorities for tax compliance requirements

4.17.4.4.2  
(05-15-2017)  
**Measures and Analysis**

- (1) Describe the measure(s) that will be used to evaluate noncompliance. Examples are:
  - Returns secured
  - Dollars collected
  - Number of returns examined
  - No change rate
  - Dollars recommended per return/hour
  - Reasons for non-compliance (see IRM 4.10.16, *Examination Operational Automation Database (EOAD)*)

**Note:** If a Part One CIP is expanded to a Part Two CIP, the results of the Part One must be included in the Part Two CIP authorization.

- Information from feedback forms from examiners

4.17.4.4.3  
(05-15-2017)  
**Cost/Benefit**

- (1) Describe the estimated resources needed to execute the project. Include hours/FTE's to be expended by type of employee (RO, RA, TCO, TE, etc.). Also include costs over and above those that would normally be incurred. For example:
- Specialized training
  - Mandatory Referral Items such as engineering appraisals or Foreign Tax Credits
  - Data acquisition
  - Unusual items such as extensive travel
  - Unusually high rate of appeal or default

4.17.4.4.4  
(05-15-2017)  
**Review, Concurrence, and Approval for Part Two Authorization Requests**

- (1) Review and approval procedures are based on the originator. Generally, Part Two CIP's require concurrence from analysts/coordinators, CSO, front line managers, senior managers and executives. Approval is generally the second level executive with authority to commit exam resources and direct case selection, and/or the Director of Exam Case Selection.
- (2) Concurrence represents the agreement of impacted parties. Approval is the final authorization to proceed with case selection.
- (3) Concurrence and approval should be as follows:

Function/Program/ Operating Unit	Concurrence	Approval
SB/SE Field Exam	<ul style="list-style-type: none"> <li>• PSP Territory Manager</li> <li>• Field Area Director</li> <li>• HQ Program Manager FCS</li> <li>• SB/SE HQ CIP Analyst</li> <li>• HQ CSO Analyst</li> </ul>	Director, ECS
SB/SE Field Collection	Planning & Performance Analysis	Director, Collection Inventory Selection
Specialty Tax (Estate & Gift, Excise, Employment, BSA)	<ul style="list-style-type: none"> <li>• CIP Analyst or equivalent</li> <li>• Manager WSD</li> <li>• Program Manager E&amp;G Case Selection</li> <li>• Exam Chief (E&amp;G, Excise, Employment, BSA)</li> <li>• Assistant Director ECS</li> <li>• HQ CSO Analyst</li> <li>• Chief, Criminal Investigation (BSA Only)</li> </ul>	Director, ECS
Exam Quality & Technical Support	<ul style="list-style-type: none"> <li>• Analyst, EQTS</li> <li>• Manager, EQTS</li> <li>• Program Manager, FCS</li> <li>• Director, EQTS</li> </ul>	Director, ECS
SB/SE Campus	<ul style="list-style-type: none"> <li>• Program Manager Workload Selection and Delivery</li> <li>• Campus CIP HQ Analyst</li> <li>• Director Campus Examination/AUR</li> </ul>	Director, ECS

Function/Program/ Operating Unit	Concurrence	Approval
SB/SE CSO	<ul style="list-style-type: none"> <li>CSO Territory Manager</li> <li>Area PSP Territory Manager</li> <li>CSO Stakeholder Liaison</li> <li>CSO Area Director</li> </ul>	Director, ECS
SB/SE HQ	<ul style="list-style-type: none"> <li>HQ SB/SE CIP Analyst</li> <li>Program Manager FCS</li> <li>CSO HQ Analyst</li> </ul>	Director, ECS
W&I	<ul style="list-style-type: none"> <li>Analyst, Refundable Credits Policy &amp; Program Management function</li> <li>Program Manager, Refundable Credits Policy &amp; Program Management function</li> </ul>	Director, Refundable Credits Policy & Program Management
Cross Functional within SB/SE	All individuals for the affected units above	Director, ECS
LB&I (See Also IRM 4.17.4.3.6)	<ul style="list-style-type: none"> <li>Team Manager of the initiating employee</li> <li>Territory Manager of the initiating employee</li> <li>Director, Field Ops or Director International Individual Compliance</li> <li>CIP HQ/Industry Analyst or PSP for International Individual Compliance</li> <li>CP&amp;A Research Manager</li> <li>LB&amp;I CIP Analyst</li> <li>Chair, LB&amp;I RICB</li> <li>Senior Manager, CP&amp;A Operations Planning &amp; Support</li> </ul>	Director, CP&A
TE/GE EO, EP	<ul style="list-style-type: none"> <li>Compliance Program Manager</li> <li>Director, Examinations</li> <li>Functional Director, Other impacted TE/GE functions</li> </ul>	Functional Director, EO or EP
TE/GE GE/SS	<ul style="list-style-type: none"> <li>Compliance Program Manager</li> <li>Manager, Field Operations</li> <li>Tech Advisor, GE/SS</li> <li>Functional Director, Other impacted TE/GE functions</li> <li>Functional Director, GE/SS</li> </ul>	ADC, GE/SS
Cross Division	All individuals from the affected functions above	Division Commissioners or delegate

**Note:** Any impacted organization, function or division not mentioned above must also provide concurrence.

- (4) **Disclosure** - Disclosure must sign for concurrence on any CIP authorization that involves the external release of taxpayer information to gather third party data.
- (5) National Database Maintenance - Completed Authorizations must be forwarded to the HQ SB/SE CIP Analyst for updating the CIP database.

4.17.4.5  
(05-15-2017)  
**Modifications to CIPs**

- (1) Minor modifications may be made to CIPs. The modifications should be documented by notation or addendum to the original authorization request. The approver of the original authorization should be notified. Examples of minor modifications include:

- Expansion to other return types
- Name changes
- Expansion to other Posts of Duty
- Expansion to subsequent tax years

Minor modifications must not change the intent of the original CIP.

- (2) Major modifications, those that change the intent of the original CIP, require the submission of a new authorization request (refer to IRM 4.17.4.3.5, *Review Concurrence and Approval Part One CIP Only* for Part One CIP and IRM 4.17.4.4.4, *Review, Concurrence and Approval Part Two Authorization Requests* for Part Two CIP and IRM 4.17.1.1, *Overview* for TE/GE specific IRMs). Examples include:

- Changing the market segment
- Introducing a new use for external data
- Change or expansion of issues; except those related to the original issue(s)

4.17.4.6  
(05-15-2017)  
**Extension of Project**

- (1) If it is necessary to extend a project beyond the project completion date, approval is required. The extension must be approved at the level of the official approving the original CIP. A CIP is approved for extension in the “extension of time” section on the original authorization document (Form 13502, **Part One**, or Form 13498, **Part Two CIP**).

**Note:** The extension **must** be approved prior to the current project completion date. It is recommended that CIP extension request be submitted for approval 60 business days before the project completion date

- (2) **No extension is needed** to complete project returns already in process at the project completion date. For the purpose of IRM 4.17 returns already in process include returns where the taxpayer has been contacted, or primary returns authorized by the project already updated to AIMS status 10 or above. IRM 4.17.4.7,, *Project Termination and Report*.

- (3) Operating Unit Specifics

Division	Special Procedures
SB/SE	<ul style="list-style-type: none"> <li>• The Director ECS must approve all extensions exceeding 6 months beyond the original project completion date.</li> <li>• A copy of the Extension must be forwarded to the SB/SE CIP Program Analyst.</li> </ul>

Division	Special Procedures
LB&I	<ul style="list-style-type: none"> <li>All Part One &amp; Part Two CIP extensions must be presented to the LB&amp;I CIP Oversight Committee. For purposes of this section, only concurrence from the DFO monthly conference call is required. This must be documented in the minutes of the meeting.</li> <li>Final approval is obtained from the Operations Planning &amp; Support Senior Manager and the LB&amp;I CP&amp;A Director. The LB&amp;I CIP Analyst will coordinate final extension approval. <b>Note:</b> These procedures apply to Part One &amp; Part Two CIP's approved prior to August 2011.</li> <li>A copy of the CIP extension must be forwarded to the SB/SE HQ CIP Program Analyst.</li> </ul>
TE/GE	A copy of the extension must be forwarded to the designated Compliance Program Manager for EO, EP or GE/SS having responsibility for the CIP database.

## 4.17.4.7

(05-15-2017)

**Project Termination and Report**

- (1) CIPs should be terminated prior to the authorized project completion date by completing the termination report when any of the following conditions have been met:
  - Noncompliance has been addressed.
  - Resources are no longer available.
  - Other circumstances indicate that the project is no longer viable.
- (2) A termination report, Form 13497, *Compliance Initiative Project Authorization - Termination Report*, must be submitted within 60 days after the project completion date including extensions, per the authorization.
- (3) The termination report will be prepared by the CIP coordinator and signed by the approver of the CIP outlined in IRM 4.17.4.3.5 *Review, Concurrence and Approval of Part One CIP Only* or IRM 4.17.4.4.4 *Review, Concurrence and Approval Part Two Authorization Requests*.
- (4) If a Part One CIP is expanded to a Part Two CIP, (due to the results derived in the Part One CIP Authorization request) then the Part One CIP is considered automatically terminated and no report is needed.
- (5) CIP inventory AIMS status 10 or above at the project completion date, or date a termination report has been approved (whichever is earlier), should be updated with Aging Reason Code 29 (*CIP Cases Closed After Issuance of Termination Report*). The procedure applies to returns in the exam group, PSP suspense or Technical Services suspense. This will allow for the distinction between the inventory (before and after the project completion date/termination report- whichever is earlier).

CIP Status	AIMS Status Code	Action
<b>At Project Completion Date Including Extensions or Termination Report Completed (Whichever is earlier)</b>	Cases Not Built and not established on AIMS	No new cases should be built with project data
	Cases Status 08 or Below	Dispose of Cases and data
	Cases Status 10 or Above	Update to Aging Reason Code 29 and continue exam

## (6) Operating Unit Specifics

Division	Special Procedures
SB/SE	A copy of the termination report must be forwarded to the SB/SE HQ CIP Program Analyst
LB&I	<ul style="list-style-type: none"> <li>CIP results are reviewed by CP&amp;A, Workload Identification/Selection. The review will consist of an analysis of project findings and results.</li> <li>Findings will be presented to the Director, CP&amp;A for potential discussion and consideration during the monthly DFO conference calls. Consideration will be given to whether CIP findings will be used in future workload selection.</li> <li>All Part One and Two CIP Terminations must be presented to the CIP Oversight Committee: Step 1, DFO conference calls Step 2, EGB conference calls <b>Note:</b> Concurrence is received only in this order. Review will be documented in the minutes of the meetings</li> <li>The Industry owner of the CIP forwards committee meeting minutes to the LB&amp;I CIP Analyst who will coordinate final approval.</li> <li>Final termination approval is obtained from the Operations Planning &amp; Support Senior Manager and the LB&amp;I Compliance Planning &amp; Analytics (CP&amp;A) Director.</li> <li>A copy of the CIP Termination must be forwarded to the SB/SE HQ Program Analyst. <b>Note:</b> All Part 1 and Part 2 Terminations for CIP's in existence prior to August 2011 require approval through only Step One, the DFO Conference call level. All other procedures through Step One described above are applicable. If the CIP for any reason required presentation to the EGB in the past, approval through Step 2 would also be required for the termination.</li> </ul>
TE/GE	<ul style="list-style-type: none"> <li>TE/GE functional areas follow their respective IRMs for termination reports, completion dates and tracking codes. See IRM 4.17.1.1, <i>Overview</i></li> <li>The TE/GE termination report will be prepared by the CIP team and signed by the persons who approved the CIP Authorization.</li> </ul>

4.17.4.8  
(05-15-2017)  
**Monitoring and Status  
Reports**

- (1) CIP coordinators are expected to regularly monitor projects to determine if they are still viable and proceeding according to the project authorization.
- (2) During Headquarters reviews, CIP Coordinators will be asked for documentation of monitoring activities. See IRM 4.17.2.2 *CIP Coordinator* regarding the use of the CIP Data Overview Report (DOR).
- (3) TE/GE monitoring and status reports guidelines are in the respective IRMs. See IRM 4.17.1.1, *Overview*

4.17.4.9  
(05-15-2017)  
**National CIPs**

- (1) If the CIP issue and market segment are national in scope, a national CIP should be considered. It can originate in the Area or in the Headquarters, Campus, Specialty functional units, or TE/GE divisions.
- (2) A national CIP follows the same approval requirements outlined in IRM 4.17.4.3.5, *Review, Concurrence and Approval of Part One CIP Only* or IRM 4.17.4.4.4, *Review, Concurrence and Approval Part Two Authorization Requests*.
- (3) Headquarters will retain the original authorization request after approval. Copies will be made available to the appropriate Program Managers.
- (4) The SB/SE HQ CIP Program Analyst will coordinate with other divisions where the CIP crosses business operating units.

4.17.4.10  
(05-15-2017)  
**Cross-Operating  
Division CIP Approval  
Process**

- (1) The Operating Division CIP Analyst or Coordinator (SB/SE, LB&I or TE/GE) will coordinate with their counterpart when it is determined that the CIP affects another division.
- (2) Approval channels for cross-operating division CIPs require the approval of the applicable division Commissioner or his/her delegate as outlined in IRM 4.17.4.3.5, *Review, Concurrence and Approval of Part One CIP Only* or IRM 4.17.4.4.4, *Review, Concurrence and Approval Part Two Authorization Requests*.

4.17.4.11  
(05-15-2017)  
**Compliance Initiative  
Project Forms**

- (1) Form 13502 *Compliance Initiative Project Authorization - Part One*, This form is used to request a Part One CIP Authorization.
- (2) Form 13498 *Compliance Initiative Project Authorization - Part Two*, this form is used to request a Part Two CIP Authorization.
- (3) Form 13497 *Compliance Initiative Project Authorization - Termination Report*, - This form is used to prepare the termination report.
- (4) LB&I Workload Selection Form - this form is required for all new LB&I CIP's.

