



Internal Revenue **MANUAL INDEX**

April 2026



Contains the IRM Inventory in four ways:

- 1** Numerically
- 2** By Owner
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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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The IRM Index is published in accordance with [5 USC 552\(a\)\(2\)\(E\)](#)

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</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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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"> ○ Appeals ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Chief Operating Officer ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Facilities Management and Security Services (FMSS) ○ Human Capital Office (HCO) ○ Information Technology (IT) ○ Large Business and International (LBI) ○ National Headquarters (NHQ) ○ Office of Chief Risk Officer (OCRO) ○ Office of Civil Rights and Compliance (OCRC) ○ Office of Procurement ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ Privacy, Government Liaison and Disclosure (PGLD) ○ Procurement ○ 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 .

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Closing a Regulation Project	32.1.9	08-2018	39004S
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Command Code CCASG for Case Control Activity System	2.4.42	06-2025	28234C
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Criminal Restitution and Restitution-Based Assessments	25.26.1	03-2025	65270A
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Data Exchange Program	11.4.2	07-2025	33482M
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Disposing of Records	1.15.3	01-2025	31425X
Disposition of Seized and Forfeited Property	9.7.8	08-2025	36437N
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Electronic Payments	3.17.277	12-2025	33928D
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Income Related Identity Theft	25.23.13	09-2025	92985Q
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2.5.14	5/5/2025	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	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
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2.8.2	12/2/2024	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/2/2024	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/4/2024	28758R	AIMS Command Code AMSTU	Appeals
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2.8.6*	12/9/2025	28760D	AIMS Command Code AMAXU	IT
2.8.7*	12/12/2025	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/2/2024	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/11/2024	50448E	AIMS Command Code AMRET	IT
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Chapter 2.11 IDRS Correspondence System				
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2.25.3	9/7/2023	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.20	11/21/2025	71879J	SharePoint	IT
2.25.101	8/27/2025	38937M	IRS.gov Web Content Management Procedures	All
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2.28.1	3/8/2023	74354N	Unified Communications Policy	IT
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2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
Chapter 2.120 Solution Engineering				
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2.120.7	5/29/2024	74885R	Solution Design Process	All
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2.120.9	5/29/2024	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
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2.120.11	5/29/2024	74890K	Data Management Process	All
2.120.12	6/3/2024	74891V	Naming Data Element(s)/Objects(s) Process	All
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2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
Chapter 2.125 Change Management				
2.125.1	10/31/2022	70893D	Change Management Policy	IT
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Chapter 2.172 Enterprise Control Authority and Operations				
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2.172.2	4/2/2024	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
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Chapter 2.174 Monitoring and Event Management				
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(Processing paper returns, electronic submissions, tax payments, and refunds.)

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3.0.230	11/27/2024	33181Y	Lockbox Processing Procedures	TS
3.0.275	7/29/2024	32289Z	Business Results Measures for Submission Processing Functions	TS
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3.8.46*	12/10/2024	33950H	Discovered Remittance	TS
3.8.47*	11/26/2025	33951S	Manual Deposit for Field Office Payment Processing	TS
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3.10.5	10/15/2025	33393S	Batch/Block Tracking System (BBTS)	SB/SE
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3.11.3*	10/24/2025	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	10/28/2025	33455F	Data Processing (DP) Tax Adjustments	TS
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3.11.14*	10/27/2025	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15*	11/5/2025	33495P	Return of Partnership Income	TS
3.11.16*	10/16/2025	33500X	Corporate Income Tax Returns	TS
3.11.20*	10/22/2025	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/17/2025	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	10/16/2025	33515W	Excise Tax Returns	TS
3.11.25*	8/29/2025	33525S	Miscellaneous Tax Returns	TS
3.11.26*	10/8/2025	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	9/4/2025	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.106*	9/22/2025	33575Y	Estate and Gift Tax Returns	TS
3.11.154*	10/15/2025	33581C	Unemployment Tax Returns	TS
3.11.180*	9/8/2025	33583Y	Allocated Tips	TS
3.11.212*	9/4/2025	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	9/9/2025	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	TS
3.11.217*	11/21/2025	51221V	Form 1120-S Corporation Income Tax Returns	TS
3.11.249*	9/8/2025	33586F	Processing Form 8752	TS
3.11.250	10/17/2025	74362N	Form 8300 Processing	TS
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3.12.10*	10/23/2025	33630M	Revenue Receipts	SB/SE
3.12.12*	10/20/2025	33640I	Exempt Organization Returns	TE/GE
3.12.13*	10/20/2025	33645L	Employment Tax Returns	TS
3.12.14*	10/23/2025	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
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3.12.21	10/16/2025	33670W	Credit and Account Transfers	SB/SE
3.12.22*	10/17/2025	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	9/5/2025	33675Z	Excise Tax Returns	TS
3.12.26*	10/24/2025	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	9/4/2025	33695R	General Unpostables	All
3.12.37*	11/17/2025	33710V	IMF General Instructions	SB/SE
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3.12.106*	9/5/2025	33740J	Estate Tax Returns - Paper Correction Processing	TS
3.12.154*	10/16/2025	33743Q	Unemployment Tax Returns	TS
3.12.166	11/26/2025	33744B	EPMF Unpostables	W&I
3.12.179*	11/5/2025	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	TS
3.12.212*	9/11/2025	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	9/8/2025	33752B	Form 1066, U.S. REMIC Income Tax Return	TS
3.12.217*	10/24/2025	33753M	Error Resolution Instructions for Form 1120-S	TS
3.12.220*	10/15/2025	33756T	Error Resolution System for Excise Tax Returns	TS
3.12.249*	9/3/2025	33755I	Processing Form 8752	TS
3.12.251*	10/17/2025	33761M	Corporation Income Tax Returns	TS
3.12.263*	10/16/2025	33741U	Estate and Gift Tax Returns	TS
3.12.278	12/2/2025	33770X	Exempt Organization Unpostable Resolution	TE/GE
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Chapter 3.13 Campus Document Services				
3.13.2*	11/4/2025	33746X	BMF Account Numbers	TS
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3.13.12	10/17/2025	33760B	Exempt Organization Account Numbers	TE/GE
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3.13.222*	10/17/2025	33790P	BMF Entity Unpostable Correction Procedures	TS
Chapter 3.14 Notice Review				
3.14.1*	10/30/2025	31974X	IMF Notice Review	TS
3.14.2*	10/16/2025	32201V	Notice Review - Business Master File (BMF) Notice Review	TS
Chapter 3.17 Accounting and Data Control				
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3.17.10*	12/9/2025	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	SB/SE
3.17.15*	9/9/2025	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	12/2/2024	47866A	Refund Intercept Program	TS
3.17.21*	9/3/2025	33880U	Credit and Account Transfers	TS
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3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
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3.17.80*	12/11/2025	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
3.17.220*	11/4/2025	33917W	Excess Collections File	LB&I
3.17.221	12/5/2024	33919S	Enterprise Computing Center Data Controls	TS
3.17.243*	9/30/2025	33916L	Miscellaneous Accounting	TS
3.17.244*	8/26/2025	57188D	Manual Assessments	CFO
3.17.277	12/11/2025	33928D	Electronic Payments	TS
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3.20.12*	9/4/2025	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
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Chapter 3.21 International Returns and Documents Analysis				
3.21.3*	10/29/2025	34010Y	Individual Income Tax Returns	TS
3.21.15*	9/5/2025	37648G	Withholding on Foreign Partners	TS
3.21.19*	10/24/2025	34014Q	Foreign Trust System	LB&I
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3.21.263*	10/20/2025	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	TS
3.21.264*	9/19/2025	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	C&L
Chapter 3.22 International Error Resolution				
3.22.3*	11/13/2025	34030Q	Individual Income Tax Returns	TS
3.22.15*	9/4/2025	37643D	Withholding on Foreign Partners	TS
3.22.19*	10/23/2025	34033X	Foreign Trust System	SB/SE
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3.22.111*	9/5/2025	38623V	Chapter Three and Chapter Four Withholding Database	TS
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3.24.7	8/30/2024	34318L	Delinquent Accounts	TS
3.24.8	9/12/2025	34323E	Information Returns Processing	TS
3.24.10	9/2/2025	34328H	Revenue Receipts	SB/SE
3.24.12	10/23/2025	34337S	Exempt Organization Returns	SB/SE
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3.24.20	10/20/2025	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
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3.24.28	8/4/2025	34570F	Foreign Account Tax Compliance General Purpose Programs	SB/SE
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3.24.30	12/30/2024	34566X	Data Controls	SB/SE
3.24.37	9/8/2025	34412Y	General Instructions	TS
3.24.38	9/9/2025	39345Q	BMF General Instructions	TS
3.24.40	1/2/2025	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions	TS
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3.24.154	10/9/2025	34464A	Unemployment Tax Returns	TS
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3.28.6	11/26/2025	93270U	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	TS
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3.30.123*	10/15/2025	34760L	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
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3.30.127	12/22/2025	33048M	Workload Scheduling	SB/SE
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3.38.147*	9/18/2025	34880E	International Notices	TS
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3.41.277	9/8/2025	48185K	Form 940 SCRIPS Processing	TS
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3.42.4*	8/27/2025	30620M	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	10/31/2025	28779U	IRS e-file of Individual Income Tax Returns	TS
3.42.7	8/13/2025	37145U	EPSS Help Desk Support	TS
3.42.8	8/28/2025	32530B	E-Services Procedures for Electronic Products and Services Support (EPSS)	TS
3.42.9*	12/5/2025	50233D	IRS e-file of Information Returns	TS
3.42.10*	8/20/2025	36617X	Authorized IRS e-file Providers	LB&I
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3.43.405	12/3/2025	56046M	Measured Employees Performance System (MEPS) for Managers	TS
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3.45.1	10/22/2025	32507M	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE
Chapter 3.49 Statistics of Income Processing				
3.49.5	2/26/2025	51321W	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	8/11/2023	33419N	Statistical Editing of Corporation Tax Returns	RAAS
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<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
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35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	1/24/2024	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	1/24/2024	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
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	12/26/2023	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				

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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	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	2/10/2025	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
<i>(The Office of Chief Counsel's interest to ensure a correct and administrable interpretation of the Internal Revenue Code and related statutes.)</i>				
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
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

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Part 37 Disclosure				
<i>(Procedures relating to the disclosure of information (including classified and confidential material) to persons outside the Service.)</i>				
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				
<i>(Guidance on the handling, review, and prosecution of criminal tax cases.)</i>				
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				
<i>(Describes the legal services provided to the Internal Revenue Service by the Office Of Chief Counsel.)</i>				
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
Chapter 39.5 Public Contracts and Technology Law				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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1.1.7	06/2025	Independent Office of Appeals	All
1.4.28	12/2024	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	07/2025	Valuation Assistance for Cases Involving Works of Art	Appeals
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Part 8 Appeals

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

8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
8.1.3	04/2025	Working Cases in Appeals	Appeals
8.1.6	04/2026	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	02/2025	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	12/2025	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	04/2025	Statutory Notice of Deficiency Cases	Appeals
8.2.3	06/2025	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	08/2025	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	08/2025	Campus Appeals Docketed Cases	Appeals
8.4.4	03/2025	Examination Assistance Requests	Appeals
8.6.1	02/2025	Conference and Issue Resolution	Appeals
8.6.2	07/2025	Appeals Case Memo Procedures	Appeals
8.6.3	03/2025	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	03/2025	Identity Theft Procedures	Appeals
8.7.1	03/2025	Guidelines for Cases with Special Issues	Appeals
8.7.3	07/2025	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	01/2024	Transferee and Transferor Liabilities	Appeals

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8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	02/2025	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	10/2025	Joint Committee (JC) Cases	Appeals
8.7.10	12/2024	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	02/2025	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	08/2025	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	01/2025	Appeals Employment Tax Procedures	Appeals
8.7.17	12/2024	Appeals Remittance Procedures	Appeals
8.7.18	03/2025	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	02/2025	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	01/2026	Internal Reports	Appeals
8.10.2	05/2025	Reports to Outside Officials	Appeals
8.10.3	01/2026	Appeals Inventory Validation Process	Appeals
8.11.1	08/2025	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	03/2025	Penalty Appeals (PENAP)	Appeals
8.11.5	09/2025	International Penalties	Appeals
8.11.6	08/2025	FBAR Penalties	Appeals
8.11.7	10/2024	Abusive Transaction Penalties	Appeals
8.11.8	09/2025	Miscellaneous Penalties	Appeals
8.13.1	03/2025	Processing Closing Agreements in Appeals	Appeals
8.17.2	10/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	01/2026	Preparing a Statement of Account	Appeals
8.17.4	12/2025	Notices of Deficiency	Appeals
8.17.5	03/2025	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	03/2025	Interest Issues in Settlement Computations	Appeals

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8.17.7	06/2025	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2025	Valuation Assistance Procedures	Appeals
8.19.1	08/2025	Procedures and Authorities	Appeals
8.19.2	05/2025	Managers/TEFRA Resources	Appeals
8.19.6	05/2025	Partner Cases	Appeals
8.19.7	05/2025	Administrative Adjustment Request	Appeals
8.19.8	07/2025	Collection Cases	Appeals
8.19.9	08/2025	Non-TEFRA Procedures	Appeals
8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	05/2025	Agreed TEFRA Partnership Cases	Appeals
8.19.12	05/2025	Final Partnership Administrative Adjustment	Appeals
8.19.13	05/2025	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.3	12/2025	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	01/2026	Carding New Receipts	Appeals
8.20.6	08/2025	Interim Actions	Appeals
8.20.7	01/2025	Closing Procedures	Appeals
8.20.10	03/2025	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	07/2025	Barred Statute Procedures	Appeals
8.22.4	09/2025	Collection Due Process Appeals Program	Appeals
8.22.5	12/2025	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	09/2025	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2022	Closing and Post Closing Actions	Appeals
8.23.1	08/2025	Offer in Compromise Overview	Appeals

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8.23.2	03/2025	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	12/2024	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	04/2026	Collection Appeals Program (CAP)	Appeals
8.24.2	11/2025	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	03/2025	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	11/2025	Fast Track Mediation for Collection Cases	Appeals
8.26.4	03/2025	Early Referral Procedures	Appeals
8.26.5	03/2025	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2025	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	04/2025	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	03/2025	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals
8.27.1	08/2025	Administrative Support	Appeals
8.27.2	08/2025	Redactor Support	Appeals

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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	04/2026	Introduction	C&L
11.1.3	04/2026	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	01/2026	Congressional Affairs Program	All
11.5.4	06/2025	Legislative Analysis and Tracking Implementation Services Program	All
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

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1.1.6	01/2023	Chief Counsel	All
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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	02/2025	Delegations of Authority and Designations	Counsel
30.4.1	02/2025	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
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

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30.10.1	07/2005	Correspondence Guidelines	Counsel
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	Counsel

Part 31 Guiding Principles

(To ensure that all published guidance, documents filed in litigation, and legal advice issued to the Service or to taxpayers accurately reflect the position of the Office of Chief Counsel.)

31.1.1	07/2023	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	12/2023	Significant Case Program	Counsel

Part 32 Published Guidance and Other Guidance to Taxpayers

(The authoritative source for procedures and instructions for the Office of Associate Chief Counsel to use in drafting and preparing regulations.)

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	02/2025	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
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

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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

(The process of rendering 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
33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel

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

(Legal Matters brought before District, Bankruptcy, Federal Claims, and State Courts)

34.1.1	08/2023	Jurisdiction of the District Courts	Counsel
34.2.1	07/2023	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
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	08/2023	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2023	Damages Litigation	Counsel

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34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	08/2023	Types of Suits	Counsel
34.6.3	07/2023	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	08/2023	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	08/2023	General Procedures	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

Part 35 Tax Court Litigation

(Matters that take place in the United States Tax Court, the court of record under Article I of the Constitution, and in section 7441 of the Internal Revenue Code.)

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	07/2023	Tax Court Procedures	Counsel
35.2.1	08/2023	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
35.3.32	09/2023	Motions in Passport Cases	Counsel
35.4.1	06/2023	Trial Planning	Counsel
35.4.2	01/2024	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	01/2024	Gathering Information from Third Parties	Counsel

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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	12/2023	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	12/2023	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/2023	Penalties and Sanctions	Counsel
35.11.1	02/2025	Litigation Exhibits	Counsel

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Part 36 Appellate Litigation and Actions on Decision

(The Office of Chief Counsel's interest to ensure a correct and administrable interpretation of the Internal Revenue Code and related statutes.)

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

(Procedures relating to the disclosure of information (including classified and confidential material) to persons outside the Service.)

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

(Guidance on the handling, review, and prosecution of criminal tax cases.)

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

(Describes the legal services provided to the Internal Revenue Service by the Office Of Chief Counsel.)

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

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Part 1 Organization, Finance and Management

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1.1.21	10/2024	Chief Financial Officer	All
1.2.69	08/2024	Business Unit Delegations of Authority for Chief Financial Officer	CFO
1.4.2	05/2025	Monitoring and Improving Internal Control	All
1.4.3	04/2025	Financial Assurance Control Testing	All
1.4.31	10/2024	Quality Assurance Review Program	All
1.4.32	02/2026	Internal Control Review Program	All
1.5.1	08/2025	The IRS Balanced Performance Measurement System	All
1.32.1	03/2023	IRS Local Travel Guide	All
1.32.4	02/2026	Government Travel Card Program	All
1.32.10	07/2024	Reporting on Event-Related Spending	All
1.32.11	01/2025	IRS City-to-City Travel Guide	All
1.32.12	03/2025	IRS Relocation Travel Guide	All
1.32.13	01/2025	Relocation Services Program	CFO
1.32.14	06/2024	Gainsharing Travel Savings Program	CFO
1.32.20	08/2025	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	08/2025	Reimbursable Operating Guidelines	All
1.33.4	04/2025	Financial Operating Guidelines	All
1.33.5	10/2024	Managerial Costing	All
1.33.7	08/2025	User Fees	All
1.33.8	06/2024	Estimating Trust Fund Costs	All
1.33.9	08/2025	Cost Estimating Guidelines	All
1.34.4	05/2025	Unpaid Assessments	CFO
1.35.3	09/2024	Receipt and Acceptance Guidelines	All
1.35.4	01/2024	Purchase Card Program	All
1.35.6	06/2024	Property and Equipment Accounting	All
1.35.13	07/2024	Administrative Waiver	All
1.35.14	04/2025	IRS Annual Financial Statement Audit	All
1.35.24	04/2025	Establishing IRS Commitments and Obligations	CFO
1.36.4	07/2024	Administrative (Non-tax) Debt Management	All

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Part 3 Submission Processing

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

3.17.15	09/2025	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2025	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	07/2024	Revenue Accounting Operations	CFO
3.17.64	09/2025	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2025	Manual Assessments	CFO

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1.1.19	07/2025	Criminal Investigation	CI
1.2.70	02/2026	Business Unit Delegations of Authority for Criminal Investigation	CI
1.4.9	08/2025	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	01/2026	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.35.18	08/2025	Imprest Funds	CI

Part 9 Criminal Investigation

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

9.1.1	08/2025	Mission	CI
9.1.2	03/2025	Authority	CI
9.1.3	05/2024	Criminal Statutory Provisions and Common Law	CI
9.1.4	02/2026	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	07/2025	Training	CI
9.2.2	01/2025	Physical Fitness Program	CI
9.2.3	03/2025	Use of Force Procedures	CI
9.3.1	12/2024	Disclosure	CI
9.3.2	07/2024	Publicity and Internal Communications	CI
9.4.1	03/2026	Investigation Initiation	CI
9.4.2	06/2025	SOURCES OF INFORMATION	CI
9.4.4	04/2026	Requests for Information	CI
9.4.5	04/2026	Interviews	CI
9.4.6	08/2024	Surveillance and Non-Consensual Monitoring	CI
9.4.7	07/2024	CONSENSUAL MONITORING	CI
9.4.8	04/2024	Undercover Operations	CI
9.4.9	02/2025	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	05/2024	Investigative Services	CI
9.4.12	07/2025	Arrests	CI
9.4.13	11/2023	Financial Investigative Task Force	CI
9.5.1	04/2026	Administrative Investigations and General Investigative Procedures	CI
9.5.2	02/2024	Grand Jury Investigations	CI

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9.5.5	03/2026	Money Laundering and Currency Crimes	CI
9.5.8	05/2024	Investigative Reports	CI
9.5.9	07/2024	Methods of Proof	CI
9.5.11	11/2025	Other Investigations	CI
9.5.12	03/2026	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2025	Civil Considerations	CI
9.5.14	04/2026	Closing Procedures	CI
9.6.2	03/2026	Plea Agreements and Sentencing Process	CI
9.6.3	07/2024	Pre-Trial Procedures	CI
9.6.4	07/2024	Trial	CI
9.7.1	12/2024	Roles, Responsibilities, and Authorities	CI
9.7.2	01/2025	Civil Seizure and Forfeiture	CI
9.7.3	11/2025	Criminal Forfeiture	CI
9.7.4	01/2025	PRE-SEIZURE PLANNING	CI
9.7.5	11/2023	Forms, Processing, and Documentation	CI
9.7.6	07/2024	Custody and Storage of Seized Assets	CI
9.7.7	08/2025	Claims And Petitions	CI
9.7.8	08/2025	Disposition of Seized and Forfeited Property	CI
9.7.9	08/2025	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	08/2025	International Seizures and Forfeitures	CI
9.7.11	03/2025	Abandoned Property	CI
9.7.12	03/2025	Evidence Seizures	CI
9.7.13	11/2025	Title 26 Seizures for Forfeiture	CI
9.8.1	01/2025	Scheme Development Center	CI
9.9.1	03/2026	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	04/2026	Criminal Investigation Management Information System Data Fields	CI
9.10.1	06/2025	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	11/2025	Fiscal and Budgetary Matters	CI
9.11.2	03/2026	Domestic and Foreign Travel	CI
9.11.3	07/2025	INVESTIGATIVE PROPERTY	CI

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9.11.4	08/2025	Personnel Matters	CI
9.11.5	04/2026	Special Agent Medical Policies	CI
9.12.1	04/2026	Miscellaneous Administrative Procedures	CI

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1.1.10	09/2025	Office of Civil Rights and Compliance	All
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1.1.17	08/2022	Facilities Management and Security Services	All
1.14.3	06/2025	Workspace, Furniture, and Equipment Standards	FMSS
1.14.4	07/2025	Personal Property Management	All
1.14.5	03/2025	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	08/2025	Identifying Space Efficient Buildings	FMSS
1.14.9	12/2025	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	07/2024	Quality Assurance Programs	FMSS

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2.1	01/2023	Physical Security	All
10.2.5	03/2024	Identification Media	All
10.2.6	11/2023	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	06/2023	Incident Reporting	All
10.2.9	10/2024	Occupant Emergency Program	All
10.2.14	04/2025	Methods of Providing Protection	All
10.2.18	03/2025	Physical Access Control (PAC)	All
10.9.1	11/2023	Classified National Security Information	All

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1.1.4	05/2021	Organizational Planning	All
1.1.22	10/2022	Human Capital Office	HCO
1.5.2	10/2022	Uses of Section 1204 Statistics	All
1.5.3	10/2022	Manager's Self-Certification and the Independent Review Process	All
1.32.15	04/2023	Public Transportation Subsidy Program (PTSP)	All

Part 6 Human Resources Management

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

6.10.1	02/2025	IRS Personnel Staffing Accountability	All
6.213.1	07/2025	Employment in the Excepted Service	All
6.250.3	12/2012	Delegated Examining Authority	All
6.300.1	11/2009	Employment (General)	All
6.304.1	04/2023	Expert and Consultant Appointments	All
6.307.1	08/2025	Veterans Employment Programs and Restoration of Duty	All
6.308.1	07/2022	Student Volunteer Service	All
6.315.1	01/2024	Career and Career-Conditional Employment	All
6.315.2	12/2025	Probationary Period for Career and Career-Conditional Employment	All
6.316.1	04/2023	Temporary, Term, and Volunteer Appointments	All
6.330.1	11/2023	Recruitment, Selection, and Placement	HCO
6.332.1	07/2023	Workforce Recruitment Strategies	All
6.332.2	04/2021	New Hire Eligibility and Pre-Employment Review	All
6.334.1	07/2025	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	HCO
6.335.1	06/2023	IRS Merit Promotion Plan and Internal Placement	All
6.335.2	08/2025	Training and Development Programs under the Merit Promotion Plan	All
6.337.1	11/2009	Alternative Rating and Selection	All
6.338.1	10/2024	Qualification Requirements	All
6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	08/2025	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	11/2023	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All

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6.362.1	02/2023	External Pathways Program	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	12/2025	Learning Management System Standards	All
6.410.9	02/2025	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	11/2025	Introduction to Performance Management	All
6.430.2	12/2023	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	11/2025	Requirements to Address Performance Issues	All
6.451.1	09/2025	Awards	All
6.511.1	08/2025	Position Management and Classification Policy and Operational Guidance	All
6.530.1	12/2023	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2024	Pay Under the General Schedule and IRS Payband System	All
6.536.1	12/2023	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	01/2026	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	07/2023	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	12/2024	IRS Hours of Duty	All
6.630.1	08/2023	IRS Absence and Leave	All
6.630.2	07/2023	Absence and Leave for Military-Related Reasons	All
6.630.4	02/2024	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	All
6.630.5	08/2025	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	All
6.711.1	08/2025	Labor Relations Authorities	All

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6.711.2	03/2011	Processing Information Requests	HCO
6.731.1	07/2023	Suitability Determinations for Employment	All
6.735.1	07/2024	Ethics Program Requirements	All
6.735.2	08/2025	Outside Employment	All
6.752.1	12/2025	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.771.1	08/2025	Processing Agency Grievances	All
6.792.1	05/2025	Child Care Subsidy Program	All
6.800.1	08/2025	Workers' Compensation Program	All
6.800.2	11/2023	IRS Telework Program	HCO
6.800.3	09/2025	Employee Assistance & Worklife Referral Program	All
6.800.4	08/2025	Lactation Program	All
6.959.1	12/2024	IRS Payband System	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.23.1	12/2024	National Security Positions and Access to Classified Information	All
10.23.2	08/2025	Contractor Investigations	All
10.23.3	08/2025	Personnel Security/Suitability for Employment and Personnel Security Operations	All

Part 25 Special Topics

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

25.29.1	09/2025	Standard Tax Compliance Checks for Suitability and Monitoring	All
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1.1.12	03/2024	Information Technology	All
1.2.62	05/2025	Division/Function Delegation of Authorities for Information Technology (IT)	IT

Part 2 Information Technology

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	05/2024	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	06/2024	Introduction to IDRS Terminal Responses	All
2.3.8	01/2025	Standard Validity Criteria	All
2.3.10	12/2023	Command Codes MFREQ and RECON	All
2.3.11	01/2026	Command Codes TXMOD and SUMRY	All
2.3.12	01/2025	Command Code ACTON	All
2.3.13	07/2025	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	01/2026	Command Code ENMOD	All
2.3.16	02/2025	Command Codes RFINK and RAFRQ	All
2.3.17	05/2025	Command Code ESTABD	All
2.3.18	01/2025	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	12/2025	Command Codes DM1DT and DTVUE	Appeals
2.3.26	02/2026	Command Code TDINQ	All
2.3.27	12/2024	Command Code ECREQ	All
2.3.28	12/2024	Command Code FTDPN	All

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2.3.30	06/2024	Command Code DAILY	All
2.3.31	02/2025	Command Codes CFINK, RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	01/2025	Command Code MFTRA	All
2.3.34	01/2025	Command Code PATRA	Appeals
2.3.35	01/2026	Command Code IRPTR	Appeals
2.3.36	06/2024	Command Code SCFTR	Appeals
2.3.37	07/2025	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2025	Command Code TXCMP	Appeals
2.3.40	05/2024	Command Code PICRD	Appeals
2.3.41	12/2024	Command Code PIEST	Appeals
2.3.43	12/2024	Command Code PIFTF	Appeals
2.3.44	12/2024	Command Code PIVAR	Appeals
2.3.45	12/2024	Command Code XSINQ	All
2.3.47	12/2025	Command Codes INOLE, EOGEN, and SPARQ	IT
2.3.48	07/2025	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/2025	Command Code EICMP	Appeals
2.3.51	01/2026	Command Code IMFOL	Appeals
2.3.52	12/2025	Command Codes RTVUE and RTFTP	Appeals
2.3.53	05/2024	Command Code PMFOL	Appeals
2.3.54	02/2025	Command Code DDBOL	Appeals
2.3.55	11/2025	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	01/2025	Command Code ESTABR	Appeals
2.3.57	12/2025	Command Code BRTVU	Appeals
2.3.59	02/2026	Command Codes BMFOL and BMFOR	CI
2.3.60	04/2024	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	01/2025	Command Code ESTAB	All
2.3.63	01/2026	Command Codes RPVUE, RPVCU, and RPPRT	IT
2.3.64	12/2024	Command Code EMFOL	Appeals
2.3.65	03/2025	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	06/2024	Command Code PLINF and PLINQ	Appeals
2.3.68	12/2025	Command Codes DUPOL and DUPPG	CI

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2.3.70	08/2025	Command Code EFTPS	Appeals
2.3.71	05/2026	Command Code ATINQ	Appeals
2.3.73	12/2025	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2025	Command Code DDPOL	CI
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11.3.21	08/2024	Investigative Disclosure	All
11.3.22	08/2024	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	04/2025	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2025	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	03/2025	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2025	Requests and Demands for Testimony and Production of Documents	All
11.3.36	02/2025	Safeguard Review Program	All
11.3.37	03/2025	Recordkeeping and Accounting for Disclosures	All
11.3.39	01/2025	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	04/2025	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	04/2025	Governmental Liaison Operations	PGLD
11.4.2	07/2025	Data Exchange Program	PGLD

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Part 25 Special Topics

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

25.4.1	03/2025	Potentially Dangerous Taxpayer	All
25.4.2	07/2025	Caution Upon Contact Taxpayer	All

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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
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Part 1 Organization, Finance and Management

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

1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2024	Servicewide Policy Statements	All
1.2.2	09/2024	Servicewide Delegations of Authority	All
1.4.5	01/2025	Corporate Tax Administration Tools	All
1.7.1	02/2025	Servicewide Research for Tax Administration	All
1.11.1	08/2025	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	07/2025	Internal Revenue Manual (IRM) Process	All
1.11.3	05/2025	Servicewide Policy Statement Process	All
1.11.4	02/2025	Servicewide Delegation Order Process	All
1.11.5	02/2025	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	09/2025	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	02/2025	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	07/2025	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	02/2025	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	08/2023	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	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.24.1	02/2026	IRS Policy for Artificial Intelligence (AI) Governance	All
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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	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	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	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
25.20.4	03/2024	Continuing Education	RPO

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Part 1 Organization, Finance and Management

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

1.1.16	04/2025	Small Business/Self-Employed Division	All
1.2.65	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	03/2025	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	06/2025	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	07/2025	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2024	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	06/2025	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.40	08/2025	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	04/2025	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	06/2025	Insolvency	SB/SE
1.4.52	04/2025	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	07/2025	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	02/2025	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	04/2023	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	07/2025	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	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	01/2026	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	08/2025	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2025	Miscellaneous Examination Information	LB&I
4.2.2	08/2025	Disaster Assistance Relief	LB&I
4.2.5	07/2025	Disclosure of Official Information	LB&I
4.2.6	08/2025	Examination of Employee Returns	LB&I

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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	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.21	05/2025	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/2024	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	06/2025	Reports	Appeals
4.4.33	12/2024	Transfers	Appeals
4.4.34	05/2025	Updating and Correcting the AIMS Database	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
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	03/2023	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	Overview of 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	05/2025	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	08/2025	Statutory Notices of Deficiency	SB/SE

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4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	04/2025	Fraud Program Responsibilities	SB/SE
4.9.1	10/2024	Outline of System	LB&I
4.10.1	08/2025	Overview of Examiner Responsibilities	LB&I
4.10.2	08/2025	Pre-Contact Responsibilities	LB&I
4.10.3	08/2025	Examination Techniques	LB&I
4.10.4	08/2025	Examination of Income	SB/SE
4.10.5	08/2025	Required Filing Checks	LB&I
4.10.6	08/2025	Penalty Considerations	SB/SE
4.10.7	07/2025	Issue Resolution	SB/SE
4.10.8	08/2025	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	09/2024	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	08/2025	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	07/2025	Report Generation Software	LB&I
4.10.16	07/2024	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	08/2025	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	08/2025	Transfer of Returns Open for Examination	LB&I
4.11.51	08/2024	Return Preparer Program	SB/SE
4.11.52	08/2025	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	02/2025	Third-Party Contacts	LB&I
4.12.1	11/2025	Nonfiled Returns	SB/SE
4.13.1	12/2025	Introduction	SB/SE
4.15.1	07/2025	Jeopardy and Terminations	Appeals
4.15.3	02/2025	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	03/2025	SEP Responsibilities and Case Development	LB&I
4.17.1	07/2025	Overview of Compliance Initiative Projects	LB&I
4.17.2	07/2025	Responsibilities	SB/SE
4.17.3	07/2025	Requirements	LB&I

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4.17.4	07/2025	Procedures	SB/SE
4.18.1	06/2025	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2025	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2025	IMF Automated Underreporter Program	All
4.19.4	06/2025	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2024	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	03/2025	Minister and Religious Waiver Program	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	12/2023	Examination Classification of Work	TS
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
4.19.13	01/2026	General Case Development and Resolution	SB/SE
4.19.15	03/2026	Discretionary Programs	SB/SE
4.19.16	10/2024	Claims	SB/SE
4.19.22	07/2025	CAWR Control	SB/SE
4.19.23	10/2024	FUTA Control	SB/SE
4.19.25	08/2025	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	04/2025	Examination Collectibility Procedures	SB/SE
4.21.1	08/2025	Monitoring the IRS e-file Program	LB&I
4.23.1	05/2025	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	LB&I
4.23.2	03/2024	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	08/2025	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	10/2024	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	01/2025	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals

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4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	07/2024	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	01/2025	Statute Control and Extension	Appeals
4.23.15	01/2025	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	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2026	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	02/2025	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	03/2025	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-Filer Program	SB/SE
4.24.2	08/2025	Form 637 Excise Tax Registrations	SB/SE
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	03/2025	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	01/2025	Excise Tax Penalties Guidance	SB/SE
4.24.10	06/2023	Appeals Referral Procedures	SB/SE
4.24.13	09/2024	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	07/2025	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	01/2025	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	08/2025	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE
4.24.21	08/2025	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	03/2026	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE

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4.24.24	03/2026	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	12/2025	Issue Management System, Notebook and Workpapers	SB/SE
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	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	09/2024	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	09/2024	Delinquent Returns and SFR Procedures	SB/SE
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	01/2025	Case Closing Procedures	SB/SE
4.25.11	05/2023	Special Examination Procedures	SB/SE
4.25.12	04/2023	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	08/2025	Introduction and Program Structure	SB/SE
4.26.3	08/2025	Bank Secrecy Act, Case Selection (CS)	SB/SE
4.26.4	08/2025	BSA Search	SB/SE
4.26.5	08/2025	Bank Secrecy Act History and Law	SB/SE
4.26.6	03/2026	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	07/2025	Bank Secrecy Act Penalties	SB/SE
4.26.8	11/2025	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	02/2026	Form 8300 History and Law	SB/SE
4.26.11	02/2026	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	08/2025	Structuring	SB/SE
4.26.14	01/2026	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE

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4.26.16	08/2025	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	09/2025	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2025	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
4.31.3	04/2026	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	08/2025	TEFRA Administrative Adjustment Request (AAR)	Appeals
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	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	02/2025	The Abusive Transactions (AT) Process	LB&I
4.32.3	03/2023	Coordination and Roles of Cross-Functional Units	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	12/2024	SB/SE Emerging Issue Process	LB&I
4.38.1	02/2025	Organization and Responsibilities	SB/SE
4.103.1	03/2025	CDE Application and Procedures	LB&I
4.119.1	12/2025	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2025	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	11/2025	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	08/2025	Remittances, Form 809 and Designated Payments	All
5.1.3	06/2025	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	05/2025	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

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5.1.8	05/2025	Courtesy Investigations	SB/SE
5.1.9	08/2025	Collection Appeal Rights	SB/SE
5.1.10	04/2025	Taxpayer Contacts	SB/SE
5.1.11	08/2025	Delinquent Return Investigations	SB/SE
5.1.12	08/2024	Cases Requiring Special Handling	SB/SE
5.1.14	06/2025	Field Collection Techniques and Other Assignments	SB/SE
5.1.15	03/2025	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	05/2025	Locating Taxpayers and their Assets	SB/SE
5.1.19	12/2023	Collection Statute Expiration	SB/SE
5.1.20	10/2024	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	04/2026	Disclosure	SB/SE
5.1.23	10/2023	Taxpayer Representation	SB/SE
5.1.24	03/2025	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	02/2025	IDRS and Data Security for Collection	SB/SE
5.1.28	08/2025	Identity Theft for Collection Employees	SB/SE
5.1.29	03/2026	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	02/2026	Collection Time Reporting	SB/SE
5.2.4	02/2026	Collection Reports	SB/SE
5.3.1	02/2025	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	07/2024	General Case Processing	SB/SE
5.4.11	09/2024	CCP Installment Agreements	SB/SE
5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	06/2025	General CCP and Clerical Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
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5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	09/2025	Overview	Appeals
5.8.2	06/2024	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
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5.9.19	11/2025	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
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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	04/2025	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	08/2025	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
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5.12.7	07/2025	Notice of Lien Preparation and Filing	SB/SE
5.12.8	10/2024	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	07/2024	Lien Related Certificates	Appeals
5.12.11	08/2024	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	07/2024	Securing Installment Agreements	Appeals
5.14.2	06/2025	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	08/2025	Independent Review and Appeals	SB/SE
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5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.14.13	08/2025	Routine and Manually Monitored Installment Agreement Dispositions	SB/SE
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	03/2025	Currently Not Collectible	All
5.17.1	04/2025	General Information	SB/SE
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5.17.7	06/2025	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	08/2024	General Provisions of Bankruptcy	SB/SE
5.17.9	04/2026	Chapter 7 Bankruptcy (Liquidation)	SB/SE
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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
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5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	06/2025	Fraudulent Transfers and Transferee and Other Third Party Liability	SB/SE
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	09/2025	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	02/2026	Balance Due	SB/SE
5.19.2	01/2026	Individual Master File (IMF) Return Delinquency	SB/SE
5.19.3	07/2025	Backup Withholding Program	SB/SE
5.19.4	12/2024	Enforcement Action	SB/SE
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5.19.6	03/2024	ACS Support	SB/SE
5.19.7	08/2025	Monitoring Offer In Compromise	SB/SE
5.19.8	03/2026	Collection Appeal Rights	SB/SE
5.19.9	02/2026	Automated Levy Programs	Appeals
5.19.10	04/2026	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2024	Withholding Compliance Program	SB/SE
5.19.12	04/2024	Centralized Lien Operation	SB/SE
5.19.13	03/2025	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
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5.19.19	08/2025	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	08/2025	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	05/2025	Business Master File (BMF) Return Delinquency	Collection
5.19.23	08/2025	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2025	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	10/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.19.27	02/2025	Bipartisan Budget Act (BBA) Assessment Processing	SB/SE
5.20.1	10/2024	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	02/2025	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	09/2024	Summons Procedures	SB/SE
5.20.6	10/2024	Whipsaw Assessments	SB/SE
5.20.7	08/2025	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	09/2025	Promoter/Preparer Investigations	SB/SE
5.20.10	04/2025	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	10/2024	Examination Reconsiderations and Referrals	SB/SE
5.20.12	08/2023	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	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	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	02/2025	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	10/2024	Adjustments to International Cases	SB/SE

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Part 7 Rulings and Agreements

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

7.50.1	12/2023	Form SS-8 Processing Handbook	All
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Part 11 Disclosure, Communications, and Liaison

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

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1.1	11/2025	Introduction and Penalty Relief	Appeals
20.1.2	12/2025	Failure To File/Failure To Pay Penalties	All
20.1.3	02/2025	Estimated Tax Penalties	Appeals
20.1.4	04/2026	Failure to Deposit Penalty	Appeals
20.1.5	10/2025	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	03/2025	Information Return Penalties	All
20.1.8	08/2024	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	08/2024	Miscellaneous Penalties	Appeals
20.1.11	02/2026	Excise Tax and Associated Penalties	All
20.1.12	03/2025	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	01/2025	Interest Introduction, Standards and Guidelines	All
20.2.4	01/2025	Overpayment Interest	All
20.2.5	07/2025	Interest on Underpayments	All
20.2.7	03/2025	Abatement and Suspension of Underpayment Interest	All
20.2.9	07/2024	Interest on Carryback of Net Operating Loss	All
20.2.10	03/2025	Interest on Estate, Excise, Employment, and Foreign Taxes	All
20.2.11	04/2025	Miscellaneous Interest Provisions	SB/SE
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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
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Part 25 Special Topics

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	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
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	06/2025	General Guidelines	Appeals
25.3.2	07/2025	Suits by the United States	SB/SE
25.3.3	05/2025	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2025	Suits against IRS Employees	SB/SE
25.3.5	07/2025	Judgment Follow-up	SB/SE
25.3.6	07/2025	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2025	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	06/2025	TC 520 - W Freeze Servicewide Guide	All
25.5.1	06/2025	Introduction	All
25.5.2	07/2025	Preparation	All

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25.5.4	08/2025	Examination of Books and Witnesses	All
25.5.5	08/2025	Summons for Taxpayer Records and Testimony	All
25.5.6	05/2025	Summonses on Third-Party Witnesses	All
25.5.7	04/2025	Special Procedures for John Doe Summonses	All
25.5.8	08/2025	Use of Summons Special Applications	All
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	08/2025	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	06/2025	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	08/2025	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	06/2024	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	04/2024	Field Examination Procedures	LB&I
25.15.7	11/2024	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	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	06/2023	Program Guidelines	All
25.18.1	05/2023	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	08/2025	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	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

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25.26.1	03/2025	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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1.1.8	07/2025	National Taxpayer Advocate	TAS
1.4.13	06/2025	TAS Guide for Managers	TAS
1.5.8	02/2025	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2025	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.)

13.1.4	01/2024	TAS Authorities	TAS
13.1.5	08/2025	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	08/2025	Casework Communications	TAS
13.1.7	03/2026	Taxpayer Advocate Service (TAS) Case Criteria	TAS
13.1.8	08/2025	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	06/2025	Special Processes	TAS
13.1.11	06/2025	Case and Inventory Management	TAS
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	04/2025	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	12/2023	Customer Complaints/RR98 §1203 Procedures	TAS
13.1.16	12/2023	Receipt and Intake of TAS Cases	TAS
13.1.17	08/2023	Transferring TAS Cases	TAS
13.1.18	06/2025	Processing TAS Cases	TAS
13.1.19	09/2025	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	11/2025	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	01/2024	Closing TAS Cases	TAS
13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	03/2026	Taxpayer Representation	TAS
13.1.24	08/2025	Advocating for Case Resolution	TAS
13.2.1	07/2025	Systemic Advocacy Overview	TAS
13.2.2	10/2024	Systemic Advocacy Management System (SAMS) Administration	TAS

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13.2.5	10/2022	Advocacy Projects	All
13.2.7	04/2026	Collaborative Efforts	TAS
13.2.8	06/2024	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	08/2025	NTA Toll-free Procedures	All
13.4.2	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	06/2025	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	08/2025	Low Income Taxpayer Clinic Program Operating Procedures	TAS
13.9.1	12/2025	Procedures for Taxpayer Advocate Directives	All
13.9.2	08/2025	TAS Audit Coordination	TAS
13.10.1	03/2025	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	TAS
13.10.2	09/2025	Maintaining Internal Controls	TAS
13.10.5	03/2025	TAS Security and Continuity of Operations	TAS

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

25.30.2	08/2025	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
25.30.3	08/2025	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	08/2025	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	09/2025	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	08/2025	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	TAS

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Part 1 Organization, Finance and Management

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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	02/2026	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54.1	01/2025	TE/GE Roles and Responsibilities	TE/GE

Part 3 Submission Processing

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

3.11.12	10/2025	Exempt Organization Returns	SB/SE
3.11.20	10/2025	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2025	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2025	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	09/2025	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	10/2025	Exempt Organization Returns	TE/GE
3.12.22	10/2025	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2025	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2025	EPMF Unpostables	W&I
3.12.278	12/2025	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2025	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2025	EPMF Account Numbers	TE/GE
3.20.12	09/2025	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	09/2025	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2025	Exempt Organization Returns	SB/SE
3.24.20	10/2025	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2025	Employee Plan Returns	SB/SE
3.24.26	10/2025	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2025	EPMF Return Processing Form 5500-EZ	TE/GE
3.45.1	10/2025	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

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Part 4 Examining Process

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

4.2.7	08/2025	Ex Parte Communication Procedures	Appeals
4.5.1	01/2023	TE/GE AIMS Processing	TE/GE
4.5.2	11/2025	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	12/2023	TE/GE Reports	TE/GE
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4.70.5	03/2024	Issue Identification and Research	TE/GE
4.70.6	04/2026	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	12/2024	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.10	05/2025	TE/GE Compliance Checks	TE/GE
4.70.11	08/2025	Administrative Matters	TE/GE
4.70.12	11/2025	Planning the Examination	TE/GE
4.70.13	11/2023	Executing the Examination	TE/GE
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4.70.15	11/2023	Discrepancy Adjustments	TE/GE
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4.70.17	11/2023	Claims and Abatements	TE/GE
4.70.18	04/2026	Tip Compliance Agreements	TE/GE
4.70.19	11/2023	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.70.20	02/2026	Bondholder Identification and Referrals	TE/GE
4.71.21	02/2024	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.23	10/2024	Bankruptcy Procedures	TE/GE
4.81.12	11/2025	Compliance Review of Form 8038-CP	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE

Part 7 Rulings and Agreements

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

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7.1.5	08/2025	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	10/2025	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	11/2025	Processing Information Requests	TE/GE
7.2.1	10/2025	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2025	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	10/2025	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	11/2025	Employee Plans Determination Letter Program	TE/GE
7.11.2	09/2025	EP Case Assignment Guide	TE/GE
7.11.3	04/2026	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	08/2025	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	08/2025	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	04/2026	Multiemployer Plans	TE/GE
7.11.7	08/2025	Multiple Employer Plans	TE/GE
7.11.8	08/2025	EP Determinations Closing Agreement Program	TE/GE
7.11.9	04/2026	Mandatory and TEQMS Case Reviews	TE/GE
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7.11.11	04/2026	Proposed Adverse Cases	TE/GE
7.11.12	04/2026	Preparing Technical Advice Requests	TE/GE
7.11.13	08/2025	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	08/2025	Administrative Desk Guide	TE/GE
7.12.1	11/2025	Plan Terminations	TE/GE
7.13.1	08/2025	Determination Letter Applications	TE/GE
7.13.5	08/2025	Letter Generation	TE/GE
7.13.7	08/2025	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	08/2025	EDS Unpostables	TE/GE
7.14.1	08/2025	Introduction	TE/GE
7.14.2	08/2025	Data Entry	TE/GE
7.14.5	09/2025	Inventory Control System (ICS)	TE/GE
7.14.6	08/2025	Management Information System (MIS)	TE/GE
7.15.1	08/2025	Employee Plans User Manual Introduction	TE/GE

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7.15.6	08/2025	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	08/2025	Electronic Case Processing	TE/GE
7.15.8	07/2025	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	12/2024	Exempt Organizations Determination Letter Overview	TE/GE
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7.20.3	02/2026	Processing Foundation Classification and Miscellaneous Requests	TE/GE
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7.21.1	02/2026	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	02/2026	Processing User Fees	TE/GE
7.21.5	02/2026	Determination Case Processing Assistance	TE/GE
7.21.8	02/2026	EDS Unpostables	TE/GE
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7.22.1	02/2026	Determination Letter Automation Systems Overview	TE/GE
7.22.4	02/2026	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	02/2026	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	02/2026	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	11/2025	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.)

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21.7.7	10/2025	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.)

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25.13.2	02/2026	TE/GE Taxpayer Correspondence Procedures	TE/GE
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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1.17.2	12/2025	Publishing Systems and Programs	All
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1.17.7	09/2025	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	12/2025	Internal and Public Use Non-Tax Products	All
1.17.9	06/2025	User Guide for Requesting Published Products and Services	All
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1.18.2	01/2025	Forecasting Requirements	All
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1.22.3	12/2024	Addressing and Packaging	All
1.22.4	12/2024	Postage Accountability and Reporting Requirements	All
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(Processing paper returns, electronic submissions, tax payments, and refunds.)

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3.0.230	11/2024	Lockbox Processing Procedures	TS
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3.0.276	12/2024	General, Scorecard Performance Measure Process - Security and Internal Control Review	TS
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3.5.20	11/2025	Processing Requests for Tax Return/Return Information	TS
3.5.21	11/2025	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
3.5.61	10/2025	Files Management and Services	TS
3.8.44	09/2025	Campus Deposit Activity	SB/SE
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3.11.15	11/2025	Return of Partnership Income	TS
3.11.16	10/2025	Corporate Income Tax Returns	TS
3.11.23	10/2025	Excise Tax Returns	TS
3.11.25	08/2025	Miscellaneous Tax Returns	TS
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3.11.249	09/2025	Processing Form 8752	TS
3.11.250	10/2025	Form 8300 Processing	TS
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3.12.2	10/2025	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	09/2025	Individual Income Tax Returns	SB/SE
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3.12.10	10/2025	Revenue Receipts	SB/SE
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3.12.14	10/2025	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
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3.12.16	09/2025	Corporate Income Tax Returns	TS
3.12.21	10/2025	Credit and Account Transfers	SB/SE
3.12.23	09/2025	Excise Tax Returns	TS
3.12.32	09/2025	General Unpostables	All
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3.13.5	11/2025	Individual Master File (IMF) Account Numbers	TS
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3.13.40	09/2025	Application for Tax Identification Number for Pending U.S. Adoptions	TS
3.13.62	11/2025	Media Transport and Control	TS
3.13.122	09/2025	Individual Master File (IMF) Entity Control Unpostables	TS
3.13.222	10/2025	BMF Entity Unpostable Correction Procedures	TS
3.14.1	10/2025	IMF Notice Review	TS
3.14.2	10/2025	Notice Review - Business Master File (BMF) Notice Review	TS
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3.17.20	12/2024	Refund Intercept Program	TS
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3.17.46	12/2025	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2025	Accounting Refund Transactions	TS
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3.17.221	12/2024	Enterprise Computing Center Data Controls	TS
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3.21.3	10/2025	Individual Income Tax Returns	TS
3.21.15	09/2025	Withholding on Foreign Partners	TS
3.21.19	10/2025	Foreign Trust System	LB&I
3.21.25	10/2025	Miscellaneous Tax Returns	LB&I
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3.22.15	09/2025	Withholding on Foreign Partners	TS
3.22.19	10/2025	Foreign Trust System	SB/SE
3.22.110	09/2025	Processing Form 1042 Withholding Returns	TS
3.22.111	09/2025	Chapter Three and Chapter Four Withholding Database	TS
3.22.261	09/2025	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I
3.24.3	10/2025	Individual Income Tax Returns	TS
3.24.7	08/2024	Delinquent Accounts	TS
3.24.8	09/2025	Information Returns Processing	TS
3.24.10	09/2025	Revenue Receipts	SB/SE
3.24.13	09/2025	Employment Tax Returns	TS
3.24.14	09/2025	Fiduciary Income Tax Returns	TS
3.24.15	09/2025	Partnership Return of Income	TS
3.24.16	10/2025	Corporation Income Tax Returns	TS
3.24.21	10/2025	Credit and Account Transfers	TS
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3.24.37	09/2025	General Instructions	TS
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3.24.106	09/2025	Estate Tax Returns	TS
3.24.133	09/2025	Residual Remittance Processing System	SB/SE
3.24.143	10/2025	Gift Tax Returns	TS
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3.24.202	08/2025	Supervisory Operator's Manual	TS
3.24.212	10/2025	Applications for Extension of Time to File Tax Returns	TS
3.24.213	02/2025	Real Estate Mortgage Investment Conduit Income Tax Returns	TS
3.24.226	02/2025	Declaration for Electronic Filing	SB/SE
3.24.249	11/2025	Fiscal Year Required Payments/Form 8752	TS
3.28.2	09/2025	Information Referral Process for Form 3949-A	TS
3.28.3	11/2024	Individual Income Tax Returns	TS
3.28.4	09/2025	Identity Theft Returns for Submission Processing	TS
3.28.6	11/2025	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	TS
3.30.10	02/2025	Cost Estimate Reference	TS
3.30.18	03/2026	Reports Teams Instructions for Work Planning and Control	TS
3.30.19	09/2025	Production Control and Performance Reporting	SB/SE
3.30.20	01/2025	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	08/2024	Embedded Quality for Submission Processing (EQSP) System	TS
3.30.50	07/2025	Project PCA Production Control Accounting	FMSS
3.30.123	10/2025	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	04/2025	Campus Monitoring Reports	SB/SE
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3.30.127	12/2025	Workload Scheduling	SB/SE
3.37.110	09/2025	Chapter 3 Withholding Returns	TS
3.38.147	09/2025	International Notices	TS
3.40.8	12/2024	Information Returns Processing	TS
3.40.37	12/2024	General Instructions	SB/SE
3.41.267	09/2025	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	TS
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3.41.274	08/2025	General Instructions for Processing via SCRIPS	TS
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3.42.7	08/2025	EPSS Help Desk Support	TS
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3.42.9	12/2025	IRS e-file of Information Returns	TS
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Part 4 Examining Process

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

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4.19.10	11/2025	Campus Examination Fraud	SB/SE
4.19.14	11/2025	Refundable Credits Strategy	SB/SE
4.19.19	11/2025	Campus Examination Telephone Contacts	TS
4.19.20	11/2025	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2025	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	06/2025	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	TS
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Part 21 Customer Account Services

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

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21.1.2	09/2025	Reference Materials Overview	LB&I
21.1.3	08/2025	Operational Guidelines Overview	LB&I
21.1.7	01/2026	Campus Support	SB/SE
21.2.1	08/2025	Systems	LB&I
21.2.2	08/2025	Research	LB&I
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21.3.4	08/2025	Field Assistance	TS
21.3.5	08/2025	Taxpayer Inquiry Referrals Form 4442	All
21.3.6	08/2025	Forms and Information Requests	Appeals
21.3.7	08/2025	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2025	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
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4.44 Subchapter T Cooperatives			
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4.63 Withholding and International Individual Compliance			
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4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
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4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2023	35241J	EP Mandatory Review
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4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
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4.76 Exempt Organizations Examination Guidelines			
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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
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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
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)
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4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
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4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
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4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
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4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
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4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
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4.82 Tax Exempt Bonds Examination Guidelines			
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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
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4.87 Indian Tribal Governments Inventory Management			
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4.88 Indian Tribal Governments Examination Issues and Procedures			
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4.90 Federal, State and Local Governments (FSLG)			
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4.90.8	08-2018	33039B	Examination Quality Measurement Standards
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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
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6.250.2	03-2026	53487H	Internal Revenue Service Enterprise Workforce Planning
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6.715 Voluntary Separations and Reductions in Grade or Pay

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6.751 Discipline and Disciplinary Actions

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6.752 Disciplinary Suspensions and Adverse Actions

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6.771 Agency Grievance System

6.771.2	02-2018	33022G	Grievance Examiner Handbook
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Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs

7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
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7.14 Employee Plans EDS User Manual

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7.20 Exempt Organizations Determination Letter Program

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7.21 Exempt Organizations Determinations Processing

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7.21.4	07-2016	27617L	Transcription and Case Establishment
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7.21.6	07-2016	27619H	Inventory Control Subsystem
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7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
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7.21.9	07-2016	27622E	Exempt Organizations Management Information System
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7.22 Exempt Organizations Determination Letter Automation Systems

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7.22.5	07-2016	27954R	Letter Generation
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7.22.6	07-2016	27955C	Inventory Control System (ICS)
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7.22.7	07-2016	27956N	Management Information System
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7.25 Exempt Organizations Determinations Manual

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7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
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7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
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7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
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7.25.6	12-2019	35975W	Business Leagues
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7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
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7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
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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	12-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	12-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	12-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	12-2019	36072Q	Black Lung Benefit Trusts
7.25.23	12-2019	36073B	Religious and Apostolic Associations
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7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	12-2019	36093T	Amateur Sports Organizations
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7.25.41	12-2019	35947E	Insurance Activities
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7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
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7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC 508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (Other Than 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	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
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7.27 Exempt Organizations Tax Manual			
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7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
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7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
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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

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10.2.3	08-2016	51713A	Safeguard Reviews
10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
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10.4 Physical Security Information for Managers

10.4.1	11-2016	51731W	Managers Security Handbook
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10.8 Information Technology (IT) Security

10.8.3	04-2017	49374P	Audit Logging Security Standards
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10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy

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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
10.8.52	01-2026	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy

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11.3.15	02-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
11.3.38	03-2025	30462Q	Role and Responsibilities of Disclosure Managers
11.53 Small Business/Self-Employed			
11.53.2	07-2025	48691T	SB/SE CSO Communications
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures			
13.1.1	07-2025	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	08-2025	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.2 Systemic Advocacy			
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