



# Internal Revenue Manual Index

August 2021

## CONTENTS

The IRM Inventory four ways:

- Numerically
- By Owner
- Alphabetically
- Recently Obsolete



# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

<b>INTRODUCTION</b>	<p>The <b>IRM Index</b> 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"><li>○ <i>Numerical List.</i></li><li>○ <i>Owner List</i></li><li>○ <i>Alphabetical List</i></li><li>○ <i>Obsolete List (Obsolete as of January 2006)</i></li></ul> <p>Access the <i>IRM Index</i> quarterly at <a href="http://publish.no.irs.gov/catp.cgi?catnum=27371">http://publish.no.irs.gov/catp.cgi?catnum=27371</a>.</p>
<b>NUMERICAL LIST</b>	<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>
<b>OWNER LIST</b>	<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>
<b>ALPHABETICAL LIST</b>	<p>This consolidated list displays the IRM sections in alphabetical order by CHAPTER title and Section title.</p> <ul style="list-style-type: none"><li>○ The <b>CHAPTER</b> title is displayed in capital letters.</li><li>○ The <b>Section</b> title is displayed in lower case letters.</li></ul>
<b>OBSOLETE LIST</b>	<p>This list displays the IRM sections that are no longer in effect, dating back to January 2006.</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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section. In the latter case, the “<i>Old IRM Number</i>” references the source.</p>

<b>BUSINESS OWNERS</b>	<p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> <li>○ Affordable Care Act (ACA)</li> <li>○ Appeals</li> <li>○ Chief Counsel (CC)</li> <li>○ Chief Financial Office (CFO)</li> <li>○ Communications and Liaison (CL)</li> <li>○ Criminal Investigations (CI)</li> <li>○ Equity, Diversity and Inclusion (EDI)</li> <li>○ Facilities Management and Security Services (FMSS) (formerly AWSS)</li> <li>○ Human Capital Office (HCO)</li> <li>○ Information Technology (IT)</li> <li>○ Large Business and International (LBI)</li> <li>○ National Headquarters (NHQ)</li> <li>○ Online Services (OLS)</li> <li>○ Office of Procurement</li> <li>○ Office of Professional Responsibility (OPR)</li> <li>○ Privacy, Government Liaison and Disclosure (PGLD)</li> <li>○ Research Applied Analytics and Statistics (RAAS)</li> <li>○ Return Preparer Office (RPO)</li> <li>○ Small Business &amp; Self Employed (SB/SE)</li> <li>○ Tax Exempt &amp; Government Entities (TE/GE)</li> <li>○ Taxpayer Advocate Service (TAS)</li> <li>○ Wage &amp; Investment (WI)</li> <li>○ Whistleblower Office (WO)</li> </ul> <p><b>Note:</b> For IRM sections used by all IRS employees, the Audience category is “All.”</p>
<b>IRM FORMAT</b>	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.
<b>IRM ONLINE</b>	<a href="#">IRM Online</a> accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
<b>ELECTRONIC PUBLISHING WEBSITE</b>	<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 <a href="#">IRM Numerical Index</a> or the product catalog page at <a href="http://publish.no.irs.gov/catlg.html">http://publish.no.irs.gov/catlg.html</a>.</p>
<b>POINT OF CONTACT</b>	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at <a href="mailto:SPDER@irs.gov">SPDER@irs.gov</a> .

# Internal Revenue Manual (IRM)

## Numerical Index August 2021

Section	Date	Catalog	Section Title	Audience
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### Part 1 Organization, Finance and Management

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

#### Chapter 1.1 Organization and Staffing

1.1.1	7/29/2019	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/14/2019	30378Z	Office of the Commissioner	All
1.1.6	12/16/2020	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Appeals	All
1.1.8	6/9/2005	30382H	National Taxpayer Advocate	All
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	2/24/2021	30386Z	Information Technology	All
1.1.13	2/26/2020	30387K	Wage and Investment	All
1.1.16	11/16/2018	35584D	Small Business/Self-Employed Division	All
1.1.17	4/30/2021	49279R	Facilities Management and Security Services	All
1.1.18	9/25/2020	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	8/2/2019	40229Z	Criminal Investigation	All
1.1.20	11/29/2016	50178P	Office of Professional Responsibility	All
1.1.21	3/2/2020	37682C	Chief Financial Officer	All
1.1.22	11/2/2017	49171G	Human Capital Office	All
1.1.23	3/7/2017	49695V	Tax Exempt and Government Entities Division	All
1.1.24	9/24/2020	14055T	Large Business and International Division	All
1.1.26	1/11/2018	54082K	Whistleblower Office	All
1.1.27	5/7/2019	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	8/16/2018	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All

#### Chapter 1.2 Servicewide Policies and Authorities

1.2.1	8/2/2021	29301S	Servicewide Policy Statements	All
1.2.2	8/2/2021	73276Q	Servicewide Delegations of Authority	All
1.2.61	2/16/2021	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	8/10/2021	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	6/3/2021	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	7/16/2021	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

#### Chapter 1.4 Resource Guide for Managers

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Section	Date	Catalog	Section Title	Audience
1.4.1	1/20/2012	33466M	Management Roles and Responsibilities	All
1.4.2	7/17/2020	33467X	Monitoring and Improving Internal Control	All
1.4.3	4/1/2020	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.6	5/4/2020	31779Y	Managers Security Handbook	All
1.4.7	2/7/2017	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	3/29/2019	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	9/4/2020	60880E	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/22/2020	35340Z	Field Assistance Guide for Managers	W&I
1.4.12	8/13/2018	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	7/16/2021	49230M	TAS Guide for Managers	TAS
1.4.16	12/10/2020	35344R	Accounts Management Guide for Managers	W&I
1.4.17	3/1/2006	35431P	Compliance Managers Guide	SB/SE
1.4.18	10/16/2020	39913M	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.19*	11/2/2020	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	7/10/2020	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	12/8/2020	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/21/2021	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	9/11/2020	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/13/2020	57275B	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.4.28	2/26/2020	50773S	Appeals Managers Procedures	Appeals
1.4.29	11/6/2017	61645F	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.31	4/2/2020	66821V	IRS Quality Assurance Program	All
1.4.32	9/26/2019	71527E	Internal Control Review Program	All
1.4.40	4/14/2021	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	8/11/2021	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	2/12/2020	38446S	Insolvency	SB/SE
1.4.52	3/22/2019	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/4/2019	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	6/3/2016	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
1.4.61	12/16/2020	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
<b>Chapter 1.5 Managing Statistics in a Balanced Measurement System</b>				
1.5.1	7/13/2021	30331Q	The IRS Balanced Performance Measurement System	All

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Section	Date	Catalog	Section Title	Audience
1.5.2	1/14/2015	30332B	Uses of Section 1204 Statistics	All
1.5.3	5/19/2017	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/13/2020	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	6/7/2018	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>Chapter 1.7 Research and Analysis for Tax Administration</b>				
1.7.1	8/12/2020	38795Q	Servicewide Research for Tax Administration	All
<b>Chapter 1.10 Office of the Commissioner of Internal Revenue</b>				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
<b>Chapter 1.11 Internal Management Documents System</b>				
1.11.1	4/15/2020	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	8/12/2021	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	4/8/2020	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	10/30/2017	32114X	Accounts Management Tax/Policy/Program Analyst Guide	W&I
1.11.8	11/24/2020	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	8/9/2021	53704J	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	4/21/2020	53277J	Interim Guidance Process	All
1.11.13	8/6/2013	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
<b>Chapter 1.13 Statistics of Income</b>				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
<b>Chapter 1.14 Facilities Management</b>				
1.14.2	8/29/2019	31321E	Supply Purchasing Program	All
1.14.3	9/27/2018	31322P	Furniture and Equipment Standards	FMSS
1.14.4	4/30/2018	38310P	Personal Property Management	All
1.14.5	5/10/2017	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS
1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	5/10/2017	49873J	IRS Environmental Compliance Program	All



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<b>Chapter 1.15 Records and Information Management</b>				
1.15.1	2/5/2021	31421F	The Records and Information Management Program	All
1.15.2	2/11/2021	31423B	Types of Records and Their Life Cycles	All
1.15.3	2/15/2021	31425X	Disposing of Records	All
1.15.4	3/11/2021	31426I	Retiring and Requesting Records	All
1.15.5	2/12/2021	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	3/22/2021	31451T	Files Management	All
<b>Chapter 1.17 Publishing</b>				
1.17.1	7/15/2020	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	8/12/2021	31852I	Publishing Systems and Programs	All
1.17.3	7/15/2019	31853T	Tax Products Program	All
1.17.7	7/27/2020	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	8/13/2021	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	7/29/2020	59991C	User Guide for Requesting Published Products and Services	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	11/20/2020	38314H	Forecasting Requirements	All
1.18.3	1/21/2021	38315S	Tax Forms Distribution Programs	W&I
1.18.4	1/25/2021	48239X	Knowledge Services	W&I
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
<b>Chapter 1.20 Equal Employment Opportunity and Diversity</b>				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	7/15/2016	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
<b>Chapter 1.22 Mail and Transportation Management</b>				
1.22.1	11/23/2020	31771O	Mail and Transportation Management Overview	All
1.22.2	12/28/2020	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	1/14/2021	31773K	Addressing and Packaging	All
1.22.4	1/14/2021	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	1/14/2021	31775G	Mail Operations	All
1.22.6	1/14/2021	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All
1.22.8	1/21/2021	59044U	Mailing and Shipping Equipment	All
<b>Chapter 1.25 Practice Before the Service</b>				
1.25.1	11/30/2016	48365U	Rules Governing Practice Before the IRS	All

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1.25.2	5/1/2020	52482U	Practitioner Enrollment	RPO
1.25.4*	6/29/2016	52484Q	Processing Circular 230 Disciplinary Cases	OPR
<b>Chapter 1.29 Audit Coordination Process</b>				
1.29.1	2/3/2021	69176B	Authorities and Responsibilities	CRO
<b>Chapter 1.31 CFO Internal Policy and Procedures</b>				
1.31.3	4/13/2021	50906D	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	3/25/2020	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
<b>Chapter 1.32 Servicewide Travel Policies and Procedures</b>				
1.32.1	7/10/2019	39947S	IRS Local Travel Guide	All
1.32.4	7/30/2021	48041H	Government Travel Card Program	All
1.32.5	7/13/2021	35101Y	International Travel Office Procedures	All
1.32.10	5/11/2020	38880S	Reporting on Event-Related Spending	All
1.32.11	9/25/2019	55730Z	IRS City-to-City Travel Guide	All
1.32.12	4/14/2020	39982Z	IRS Relocation Travel Guide	CFO
1.32.13	4/14/2020	35266E	Relocation Services Program	CFO
1.32.14	7/1/2021	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	7/22/2020	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/15/2020	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<b>Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process</b>				
1.33.3	4/2/2020	50383K	Reimbursable Operating Guidelines	All
1.33.4	1/6/2021	48604K	Financial Operating Guidelines	All
<b>Chapter 1.34 Revenue Accounting</b>				
1.34.4	3/3/2021	53135C	Unpaid Assessments	CFO
<b>Chapter 1.35 Financial Accounting</b>				
1.35.3	8/26/2021	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	12/13/2019	43166F	Purchase Card Program	All
1.35.5	10/13/2020	47417B	Advances, Prepaid Expenses and Other Assets	All
1.35.6	4/23/2021	43194X	Property and Equipment Accounting	All
1.35.13	7/2/2021	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.16	8/24/2021	62653P	Managerial Cost Accounting	All
1.35.17	2/16/2021	62654A	Estimating Trust Fund Costs	All
1.35.18	11/24/2020	62656W	Imprest Funds	CI
1.35.19	6/18/2021	62657H	User Fees	CFO
1.35.24	12/22/2020	66160N	Establishing IRS Commitments and Obligations	CFO



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<b>Chapter 1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	5/4/2020	68711S	Administrative (Non-tax) Debt Management	All
<b>Chapter 1.53 Small Business/Self-Employed</b>				
1.53.1	8/1/2007	37013J	Managing Organizational Change	SB/SE
<b>Chapter 1.54 TE/GE Division Organization and Management</b>				
1.54.1	8/31/2016	32219B	TE/GE Roles and Responsibilities	TE/GE
<b>Chapter 1.55 Wage and Investment</b>				
1.55.2	11/29/2018	37989E	Organizational Changes	W&I
1.55.6	4/16/2018	48309K	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO
<b>Chapter 1.56 Large Business and International</b>				
1.56.1	8/13/2021	75148R	LB&I Policy Function Processes and Procedures	LB&I
<b>Chapter 1.57 Facilities Management and Security Services Quality Assurance</b>				
1.57.1	4/12/2021	75150D	Quality Assurance Programs	FMSS
<b>Part 2 Information Technology</b>				
<i>(Development, implementation, and maintenance of information systems.)</i>				
<b>Chapter 2.2 Partnership Control System</b>				
2.2.1*	12/3/2019	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	12/3/2019	28574P	PCS Command Code TSLOD	Appeals
2.2.3	12/3/2019	28575A	PCS Command Code TSCHG	Appeals
2.2.4	12/4/2019	28577W	PCS Command Code TSINQ	Appeals
2.2.5	12/3/2019	28578H	PCS Command Code TSDEL	Appeals
2.2.6	12/4/2019	28579S	PCS Command Code TSNOT	Appeals
2.2.7	12/3/2019	28580T	PCS Command Code TSCLS	Appeals
2.2.8	12/3/2019	28581E	PCS Command Code MSCHG	Appeals
2.2.9	12/4/2019	28582P	PCS Command Code TSUMY	Appeals
<b>Chapter 2.3 IDRS Terminal Responses</b>				
2.3.1	12/11/2012	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	3/16/2010	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	12/12/2019	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2020	28123U	Command Codes MFREQ and RECON	All
2.3.11*	11/23/2020	28124F	Command Codes TXMOD and SUMRY	All
2.3.12	7/29/2020	28125Q	Command Code ACTON	All
2.3.13	4/16/2020	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	11/23/2020	28128X	Command Code ENMOD	All

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2.3.16	12/10/2019	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	6/16/2020	28130J	Command Code ESTABD	All
2.3.18	2/20/2020	28131U	Command Code ESTABM	All
2.3.20	3/26/2020	28133Q	Command Code URINQ (URF)	All
2.3.25	4/13/2020	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	11/30/2012	28139E	Command Code TDINQ	All
2.3.27	6/7/2012	28140F	Command Code ECREQ	All
2.3.28	1/12/2021	28141Q	Command Code FTDPN	All
2.3.29	4/14/2020	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/11/2012	28143M	Command Code DAILY	All
2.3.31	12/11/2018	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/19/2020	28145I	Command Code MFTRA	All
2.3.34	7/31/2020	28147E	Command Code PATRA	Appeals
2.3.35*	11/24/2020	28102R	Command Code IRPTR	Appeals
2.3.36	12/13/2011	28148P	Command Code SCFTR	Appeals
2.3.37	6/8/2020	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/4/2020	28150B	Command Code TXCMP	Appeals
2.3.40	4/22/2020	28152X	Command Code PICRD	Appeals
2.3.41	4/22/2020	28153I	Command Code PIEST	Appeals
2.3.43	12/21/2020	28155E	Command Code PIFTF	Appeals
2.3.44*	2/5/2021	28156P	Command Code PIVAR	Appeals
2.3.45	12/5/2014	28157A	Command Code XSINQ	Appeals
2.3.47*	8/13/2020	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	6/8/2020	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/14/2020	28161I	Command Code EICMP	Appeals
2.3.51	12/18/2020	28163E	Command Code IMFOL	Appeals
2.3.52	6/19/2020	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	3/1/2021	28165A	Command Code PMFOL	Appeals
2.3.54*	4/13/2020	30809R	Command Code DDBOL	Appeals
2.3.55	12/4/2020	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	2/20/2020	28168H	Command Code ESTABR	Appeals
2.3.57	8/19/2019	58088M	Command Code BRTVU	Appeals
2.3.59*	11/24/2020	28171E	Command Codes BMFOL and BMFOR	CI
2.3.60	3/25/2020	28172P	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	7/1/2019	28174L	Command Code ESTAB	Appeals
2.3.63	8/15/2017	28175W	Command Codes RPYUE, RPVCU, and RPPRT	Appeals
2.3.64	8/23/2019	28177S	Command Code EMFOL	Appeals
2.3.65	12/10/2020	53389C	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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2.3.68	11/9/2020	28112N	Command Codes DUPOL and DUPPG	CI
2.3.69	5/18/2020	28181A	Command Code VPARS	Appeals
2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
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2.3.78	3/30/2020	32689D	Command Code LOCAT	Appeals
2.3.79	4/21/2020	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	6/26/2020	37170F	Command Code DDBKD	Appeals
2.3.81	2/18/2020	55093B	Command Code ESTABA	All
2.3.82	2/19/2020	55095X	Command Code ESTABH	All
2.3.85*	4/15/2020	61664M	Command Code DFAST and DLITE	All
2.3.86	12/7/2020	67908N	Command Code IRPOL	Appeals
<b>Chapter 2.4 IDRS Terminal Input</b>				
2.4.1	12/6/2012	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	3/23/2020	28192H	Command Code MESSG	All
2.4.5	6/19/2018	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	2/11/2019	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/11/2018	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	4/28/2020	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	12/11/2019	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/14/2020	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	4/28/2020	28200W	Command Code NMFTM	IT
2.4.12	12/9/2016	28201H	Command Codes DELET and CCPYT	All
2.4.13	2/20/2020	28202S	Command Code TERUP	All
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2.4.15	12/20/2018	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	11/19/2020	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	12/12/2018	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/20/2015	28209R	Command Codes REQ77, FRM77 and FRM7A	All
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2.4.26	4/8/2020	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	2/22/2017	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	4/1/2020	28219N	Command Codes STAUP, STATI and STATB	All
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2.4.30*	7/13/2021	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	12/2/2011	28223V	Command Code LEVY	All
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2.4.34	7/31/2020	28226C	Command Code DOALL	All
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2.4.37	4/22/2020	28229J	Command Code NOREF Overview	All
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2.4.44	8/13/2021	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/31/2020	28237J	Command Code NRP97	All
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2.4.53	12/9/2020	31276M	Command Code DUPED	All
2.4.56	4/28/2020	32674E	Command Code ISTR	All
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2.4.58	6/26/2020	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	7/27/2020	54615Z	Command Code TMSSN	All
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I

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2.5.10*	5/22/2020	73139M	Function Point Standards	IT
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<b>Chapter 2.7 Information Technology (IT) Operations</b>				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
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2.8.6*	12/8/2020	28760D	AIMS Command Code AMAXU	LB&I
2.8.7*	12/10/2020	28762Z	AIMS Command Code AMCLS	Appeals
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2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
<b>Chapter 2.9 Integrated Data Retrieval System Procedures</b>				
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2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All
<b>Chapter 2.16 Enterprise Life Cycle (ELC)</b>				
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2.21.1	2/23/2021	37317E	Introduction to Shopping Cart Processing for IT	IT
<b>Chapter 2.22 Business Planning and Risk Management</b>				
2.22.1	1/27/2020	38167S	Unified Work Request (UWR) Process	All
<b>Chapter 2.25 Managed Service for IRS</b>				
2.25.2	2/26/2018	37414Y	IRS Portal and Extranet Usage Standard	All
2.25.3	3/24/2020	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.5	4/1/2006	37014U	Accessibility Guidelines for the Web	All
2.25.20	12/11/2020	71879J	SharePoint	All
2.25.101	7/10/2020	38937M	IRS.gov Web Content Management Procedures	All
<b>Chapter 2.28 Unified Communications</b>				
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<b>Chapter 2.100 Integrated Process Management</b>				
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<b>Chapter 2.109 Risk, Issue, and Action Item Management Practices</b>				
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<b>Chapter 2.110 Requirements Engineering</b>				
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2.120.1	7/23/2020	59976N	Engineering Policy	All
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<b>Chapter 2.123 Knowledge Management</b>				
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2.123.2	6/29/2020	68610G	Knowledge Management Process Description	All
<b>Chapter 2.125 Change Management</b>				
2.125.1	9/19/2018	70893D	Change Management Policy	IT
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<b>Chapter 2.127 Testing Standards and Procedures</b>				
2.127.1	5/15/2017	60807J	IT Test Policy	All
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<b>Chapter 2.142 Service Catalog Management</b>				
2.142.1	6/4/2020	72725U	Service Catalog Management Directive	All
2.142.2	6/5/2020	72726F	Service Catalog Management Process and Procedures	All
<b>Chapter 2.144 Capacity Management</b>				
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2.144.2	10/8/2019	61946T	Business Capacity Management	All
2.144.3	8/6/2019	62038U	Component Capacity Management	All
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2.144.5	7/28/2015	64078Y	Enterprise Demand Forecast	All
<b>Chapter 2.145 Availability Management</b>				
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2.145.2	10/1/2019	61943M	Availability Management Process Description	All
<b>Chapter 2.148 IT Support Services Management</b>				
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2.148.2	5/11/2020	68034K	Incident Management Process	All
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<b>Chapter 2.149 IT Asset Management</b>				
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2.149.2	9/17/2018	67331W	Asset Management Process Description	All
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<b>Chapter 2.150 Configuration Management</b>				
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<b>Chapter 3.0 General</b>				
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3.0.275	10/13/2020	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
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<b>Chapter 3.5 Accounts Services</b>				
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3.5.61*	11/24/2020	33260W	Files Management and Services	SB/SE
<b>Chapter 3.8 Deposit Activity</b>				
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3.8.45*	12/11/2020	29994V	Manual Deposit Process	SB/SE
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<b>Chapter 3.10 Campus Mail and Work Control</b>				
3.10.5	11/17/2020	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/20/2020	33395O	Information Returns Processing	W&I
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3.10.73*	11/17/2020	53717M	Batching and Numbering	All
<b>Chapter 3.11 Returns and Documents Analysis</b>				
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3.11.6*	11/16/2020	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/10/2020	33470U	Revenue Receipts	W&I
3.11.12*	11/18/2020	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	11/20/2020	33485T	Employment Tax Returns	W&I
3.11.14*	11/20/2020	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
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3.11.23*	11/13/2020	33515W	Excise Tax Returns	W&I
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3.11.26*	11/10/2020	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	11/27/2020	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	6/24/2020	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
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<b>Chapter 3.12 Error Resolution</b>				
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3.12.8*	11/18/2020	33620Q	Information Returns Processing	SB/SE
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3.12.32*	11/18/2020	33695R	General Unpostables	SB/SE
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3.12.106*	11/18/2020	33740J	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154*	11/20/2020	33743Q	Unemployment Tax Returns	SB/SE
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3.12.217*	11/19/2020	33753M	Error Resolution Instructions for Form 1120-S	W&I
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3.12.249*	11/20/2020	33755I	Processing Form 8752	W&I
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3.13.5*	11/17/2020	33759A	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/20/2020	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
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3.17.10*	12/7/2020	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.15*	7/2/2021	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	12/7/2020	47866A	Refund Intercept Program	W&I
3.17.21*	8/27/2021	33880U	Credit and Account Transfers	W&I
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10.8.33*	8/14/2020	72592J	Mainframe System Security Policy	IT
10.8.34*	9/25/2020	50208S	IDRS Security Controls	All
10.8.50*	11/25/2020	49074M	Servicewide Security Patch Management	IT
10.8.52*	7/5/2019	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	All
10.8.54*	8/19/2020	51043H	Minimum Firewall Administration Requirements	All
10.8.55*	12/21/2020	66020C	Network Security Policy	All
10.8.60*	7/16/2021	51228U	IT Service Continuity Management (ITSCM) Policy and Guidance	All
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### Chapter 10.9 National Security Information

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10.10.1	12/3/2019	72356P	IRS Electronic Signature (e-Signature) Program	All
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11.3.2	1/8/2021	30424C	Disclosure to Persons with a Material Interest	All
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<b>Chapter 11.51 Large Business and International Communications</b>				
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<b>Chapter 11.53 Small Business/Self-Employed</b>				
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11.53.3	4/6/2015	48692E	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
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13.1.4	4/5/2021	35723S	TAS Authorities	All
13.1.5	8/27/2020	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
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13.1.10*	12/19/2019	30661H	Special Processes	TAS
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### Chapter 13.4 TAS TAMIS Guide

13.4.2	7/28/2020	35620K	Administration and Security	TAS
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### Chapter 13.9 The National Taxpayer Advocate Office

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21.3.9*	8/23/2021	33093P	Processing Reporting Agents File Authorizations	SB/SE
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1.4.28	02/2020	Appeals Managers Procedures	Appeals

#### **Part 4 Examining Process**

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

4.48.2	10/2012	Valuation Assistance for Cases Involving Works of Art	Appeals
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#### **Part 8 Appeals**

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

8.1.1	08/2016	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2015	Working Cases in Appeals	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Appeals
8.1.7	04/2013	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2017	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	09/2019	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	10/2012	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	08/2017	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
8.7.3	09/2012	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	02/2016	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11.1	07/2019	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	07/2019	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	04/2019	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals
8.17.4	05/2017	Notices of Deficiency	Appeals
8.17.5	03/2014	Special Computation Formats, Forms and Worksheets	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
8.17.6	09/2013	Interest Issues in Settlement Computations	Appeals
8.17.7	03/2014	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2021	Valuation Assistance Procedures	Appeals
8.19.1	04/2016	Procedures and Authorities	Appeals
8.19.2	04/2016	Managers/TEFRA Resources	Appeals
8.19.6	04/2016	Partner Cases	Appeals
8.19.7	03/2015	Administrative Adjustment Request	Appeals
8.19.8	09/2013	Collection Cases	Appeals
8.19.9	10/2012	Non-TEFRA Procedures	Appeals
8.19.10	04/2016	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	04/2016	Agreed TEFRA Partnership Cases	Appeals
8.19.12	04/2016	Final Partnership Administrative Adjustment	Appeals
8.19.13	04/2016	Docketed and Department of Justice Cases	Appeals
8.20.2	10/2014	IDRS Transcripts and Automated Systems	Appeals
8.20.3	04/2021	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	11/2020	Carding New Receipts	Appeals
8.20.6	09/2018	Interim Actions	Appeals
8.20.7	07/2019	Closing Procedures	Appeals
8.20.10	09/2015	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	10/2014	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	04/2016	Statute Information on TEFRA Cases	Appeals
8.21.7	11/2013	Barred Statute Procedures	Appeals
8.22.4	08/2020	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	08/2020	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2020	Closing and Post Closing Actions	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
8.23.1	08/2021	Offer in Compromise Overview	Appeals
8.23.2	09/2020	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2017	Evaluation of Offers in Compromise	Appeals
8.23.4	04/2020	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.24.1	09/2019	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	09/2013	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	09/2013	Early Referral Procedures	Appeals
8.26.5	08/2015	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2014	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	09/2012	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	09/2020	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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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	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.2	11/2019	Congressional Affairs Program	All
11.5.4	06/2015	Legislative Analysis and Tracking Implementation Services Program	All
11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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#### **Part 1 Organization, Finance and Management**

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

1.1.6	12/2020	Chief Counsel	All
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#### **Part 10 Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

10.5.6	01/2020	Privacy Act	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	10/2020	Delegations of Authority and Designations	Counsel
30.4.1	06/2017	Employment	Counsel
30.4.2	10/2017	Personnel Guidance	Counsel
30.4.3	03/2011	Training and Communication	Counsel
30.4.4	01/2008	Equal Employment Opportunity	Counsel
30.4.5	05/2006	Labor and Employee Relations	Counsel
30.4.6	03/2009	Leave Administration	Counsel
30.4.7	12/2012	Work Schedules	Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	07/2018	Pro Bono Activities	Counsel
30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	02/2014	Travel Guidelines	Counsel
30.5.3	07/2005	Financial Management	Counsel
30.6.1	03/2020	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	01/2014	Emergency Preparedness	Counsel



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

### **Part 31 Guiding Principles**

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

### **Part 32 Published Guidance and Other Guidance to Taxpayers**

---

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

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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	10/2017	Letter Rulings	Counsel
32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel

## **Part 33 Legal Advice**

---

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

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

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

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34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2004	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	04/2021	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2004	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	01/2017	Types of Suits	Counsel
34.6.3	08/2014	Summons Enforcement Actions	Counsel
34.7.1	08/2018	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	07/2021	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	06/2015	General Procedures	Counsel
34.11.1	05/2013	The SAUSA Program	Counsel
34.12.1	08/2018	Litigation Exhibits	Counsel

### **Part 35 Tax Court Litigation**

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35.1.1	08/2021	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2012	Tax Court Procedures	Counsel
35.2.1	08/2021	Tax Court Petitions	Counsel
35.2.2	08/2021	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

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.4.1	08/2021	Trial Planning	Counsel
35.4.2	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	07/2018	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	05/2012	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	01/2016	Awards of Litigation and Administration Costs and Fees	Counsel

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35.10.2	08/2004	Penalties and Sanctions	Counsel
35.11.1	08/2020	Litigation Exhibits	Counsel

### **Part 36 Appellate Litigation and Actions on Decision**

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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	08/2019	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**

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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**

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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**

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39.1.1	06/2009	Professionalism	Counsel
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39.1.2	08/2009	Government Ethics Programs	Counsel
39.2.1	01/2009	Labor-Management Contract Negotiations	Counsel
39.2.2	03/2011	Handling Cases	Counsel
39.3.1	06/2009	Claims, Suits, and Related Matters	Counsel
39.4.1	05/2009	Matters Relating To Practice Before the IRS	Counsel
39.5.1	06/2009	Public Contracts, Technology Law, and Related Matters	Counsel



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#### **Part 1 Organization, Finance and Management**

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

1.1.21	03/2020	Chief Financial Officer	All
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.31	04/2020	IRS Quality Assurance Program	All
1.4.32	09/2019	Internal Control Review Program	All
1.5.1	07/2021	The IRS Balanced Performance Measurement System	All
1.31.3	04/2021	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	03/2020	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
1.32.1	07/2019	IRS Local Travel Guide	All
1.32.4	07/2021	Government Travel Card Program	All
1.32.10	05/2020	Reporting on Event-Related Spending	All
1.32.11	09/2019	IRS City-to-City Travel Guide	All
1.32.12	04/2020	IRS Relocation Travel Guide	CFO
1.32.13	04/2020	Relocation Services Program	CFO
1.32.14	07/2021	Gainsharing Travel Savings Program	CFO
1.32.20	04/2020	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	01/2021	Financial Operating Guidelines	All
1.34.4	03/2021	Unpaid Assessments	CFO
1.35.3	08/2021	Receipt and Acceptance Guidelines	All
1.35.4	12/2019	Purchase Card Program	All
1.35.5	10/2020	Advances, Prepaid Expenses and Other Assets	All
1.35.6	04/2021	Property and Equipment Accounting	All
1.35.13	07/2021	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.17	02/2021	Estimating Trust Fund Costs	All

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1.35.18	11/2020	Imprest Funds	CI
1.35.19	06/2021	User Fees	CFO
1.35.24	12/2020	Establishing IRS Commitments and Obligations	CFO
1.36.4	05/2020	Administrative (Non-tax) Debt Management	All

### **Part 3 Submission Processing**

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

3.17.15	07/2021	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	03/2020	Excise Reporting	CFO
3.17.50	09/2021	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	04/2021	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	07/2021	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	07/2021	Manual Assessments	CFO

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## CI

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### **Part 1 Organization, Finance and Management**

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

1.1.19	08/2019	Criminal Investigation	All
1.4.9	03/2019	Resource Guide for Management Officials - Criminal Investigation	CI
1.5.5	04/2020	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI

### **Part 9 Criminal Investigation**

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

9.1.1	03/2017	Mission	CI
9.1.2	09/2013	Authority	CI
9.1.3	02/2010	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	05/2021	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
9.3.1	06/2015	Disclosure	CI
9.3.2	02/2012	Publicity and Internal Communications	CI
9.4.1	07/2020	Investigation Initiation	CI
9.4.2	08/2018	SOURCES OF INFORMATION	CI
9.4.4	09/2020	Requests for Information	CI
9.4.5	05/2020	Interviews	CI
9.4.6	09/2020	Surveillance and Non-Consensual Monitoring	CI
9.4.7	09/2013	CONSENSUAL MONITORING	CI
9.4.8	09/2020	Undercover Operations	CI
9.4.9	03/2013	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	12/2018	Investigative Services	CI
9.4.12	12/2010	Arrests	CI
9.4.13	08/2015	Financial Investigative Task Force	CI
9.5.1	09/2015	Administrative Investigations and General Investigative Procedures	CI

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9.5.2	09/2015	Grand Jury Investigations	CI
9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	09/2020	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	09/2020	Other Investigations	CI
9.5.12	02/2019	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	09/2005	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	05/2012	Trial	CI
9.7.1	02/2021	Roles, Responsibilities, and Authorities	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	10/2019	Scheme Development Center	CI
9.9.1	10/2017	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	09/2020	Criminal Investigation Management Information System Data Fields	CI
9.10.1	08/2020	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI

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9.11.3	06/2020	INVESTIGATIVE PROPERTY	CI
9.11.4	03/2021	Personnel Matters	CI
9.12.1	07/2013	Miscellaneous Administrative Procedures	CI

### **Part 1 Organization, Finance and Management**

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

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

### **Part 11 Disclosure, Communications, and Liaison**

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

11.5.1	08/2006	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
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### **Part 1 Organization, Finance and Management**

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

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	07/2016	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All

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### FMSS

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#### **Part 1 Organization, Finance and Management**

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

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

#### **Part 10 Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

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



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### **Part 1 Organization, Finance and Management**

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

1.1.4	05/2021	Organizational Planning	All
1.1.22	11/2017	Human Capital Office	All
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	08/2018	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	01/2015	Uses of Section 1204 Statistics	All
1.5.3	05/2017	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

### **Part 6 Human Resources Management**

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

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

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6.339.1	12/2015	Medical Qualification Determination Requirements	All
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	04/2021	Learning Management System Standards	All
6.410.9	08/2021	Training Evaluation Policy	All
6.430.1	06/2011	Introduction to Performance Management	All
6.430.2	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2019	Policies, Authorities, Categories, and Approvals	All
6.511.1	03/2010	Position Management and Classification Policy and Operational Guidance	All
6.530.1	02/2021	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	05/2021	IRS Grade/Band and Pay Retention	HCO
6.550.1	10/2019	Pay Administration - General	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All
6.630.4	04/2020	Administrative Leave, Investigative Leave, Notice Leave, and Weather HCO and Safety Leave	HCO
6.711.1	10/2010	Authorities, Responsibilities, and Processes	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All

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6.731.1	11/2009	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	10/2012	Agency Grievance System (AGS)	All
6.800.1	02/2011	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	All
6.800.4	03/2017	IRS Nursing Mothers Program	HCO

### **Part 10 Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

10.6.1	03/2020	Overview of Continuity Planning	All
10.6.2	03/2020	Continuity Plan Requirements	All
10.6.3	03/2020	Test, Training, and Exercise Requirements	HCO
10.6.4	03/2020	Incident Management Program	All
10.6.5	03/2020	Annual Certification Requirements	HCO
10.6.6	03/2020	Pandemic Plan Requirements	All
10.23.1	02/2020	National Security Positions and Access to Classified Information	All
10.23.2	04/2019	Contractor Investigations	All
10.23.3	05/2019	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	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
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### **Part 1 Organization, Finance and Management**

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

1.1.12	02/2021	Information Technology	All
1.2.62	08/2021	Division/Function Delegation of Authorities for Information Technology IT (IT)	

### **Part 2 Information Technology**

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

2.2.1	12/2019	Partnership Control System Chapter Overview	Appeals
2.2.2	12/2019	PCS Command Code TSLOD	Appeals
2.2.3	12/2019	PCS Command Code TSCHG	Appeals
2.2.4	12/2019	PCS Command Code TSINQ	Appeals
2.2.5	12/2019	PCS Command Code TSDEL	Appeals
2.2.6	12/2019	PCS Command Code TSNOT	Appeals
2.2.7	12/2019	PCS Command Code TSCLS	Appeals
2.2.8	12/2019	PCS Command Code MSCHG	Appeals
2.2.9	12/2019	PCS Command Code TSUMY	Appeals
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	12/2019	Standard Validity Criteria	All
2.3.10	12/2020	Command Codes MFREQ and RECON	All
2.3.11	11/2020	Command Codes TXMOD and SUMRY	All
2.3.12	07/2020	Command Code ACTON	All
2.3.13	04/2020	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2020	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2020	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT

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2.3.26	11/2012	Command Code TDINQ	All
2.3.27	06/2012	Command Code ECREQ	All
2.3.28	01/2021	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	11/2020	Command Code IRPTR	Appeals
2.3.36	12/2011	Command Code SCFTR	Appeals
2.3.37	06/2020	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	04/2020	Command Code PICRD	Appeals
2.3.41	04/2020	Command Code PIEST	Appeals
2.3.43	12/2020	Command Code PIFTF	Appeals
2.3.44	02/2021	Command Code PIVAR	Appeals
2.3.45	12/2014	Command Code XSINQ	Appeals
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	06/2020	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/2020	Command Code EICMP	Appeals
2.3.51	12/2020	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	03/2021	Command Code PMFOL	Appeals
2.3.54	04/2020	Command Code DDBOL	Appeals
2.3.55	12/2020	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	08/2019	Command Code BRTVU	Appeals
2.3.59	11/2020	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	07/2019	Command Code ESTAB	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals

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2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2020	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	11/2020	Command Codes DUPOL and DUPPG	CI
2.3.69	05/2020	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2020	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2019	Command Code DDPOL	Appeals
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	06/2020	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	04/2020	Command Code DFAST and DLITE	All
2.3.86	12/2020	Command Code IRPOL	Appeals
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	06/2018	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	02/2019	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/2018	Command Codes KAfrm, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	04/2020	Command Codes ESign and BSign	All
2.4.9	12/2019	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2020	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	12/2016	Command Codes DELET and CCPYT	All
2.4.13	02/2020	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All



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2.4.15	12/2018	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16	11/2020	Command Codes REQ54 and ADJ54	All
2.4.17	12/2018	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2015	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	04/2021	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	08/2021	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	07/2019	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	02/2017	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	04/2020	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2010	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	All
2.4.30	07/2021	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	12/2011	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	11/2012	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	04/2020	Command Code CCASG for Case Control Activity System	All
2.4.43	12/2014	Command Code PINEX	All
2.4.44	08/2021	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All

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2.4.46	05/2020	Command Code EPLAN	All
2.4.47	06/2020	Command Code VPMSG	All
2.4.48	05/2020	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	IT
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	06/2020	Command Code DDBCK/ DDBCVC / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	05/2021	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	05/2020	Systems Development	IT
2.5.3	07/2020	Programming and Source Code Standards	IT
2.5.4	07/2020	Document Standards	IT
2.5.5	11/2020	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	05/2020	Function Point Standards	IT
2.5.11	10/2020	Analysis Techniques and Deliverables	IT
2.5.12	06/2020	Design Techniques and Deliverables	IT
2.5.13	09/2020	Database Design Techniques and Deliverables	IT
2.5.14	06/2010	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2020	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2018	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	11/2020	AIMS Command Code AM424	Appeals
2.8.3	12/2020	AIMS Command Code AMDIS	Appeals
2.8.4	12/2020	AIMS Command Code AMSTU	Appeals
2.8.5	12/2020	AIMS Command Code AMSOC	Appeals
2.8.6	12/2020	AIMS Command Code AMAXU	LB&I
2.8.7	12/2020	AIMS Command Code AMCLS	Appeals

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
2.8.8	12/2020	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT
2.9.1	11/2020	Integrated Data Retrieval System	IT
2.11.1	04/2020	IDRS Correspondence	IT
2.12.2	05/2021	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	08/2021	ELC Guidance	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	IT
2.22.1	01/2020	Unified Work Request (UWR) Process	All
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
2.28.1	08/2021	Unified Communications Policy	IT
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	07/2020	Engineering Policy	All
2.120.2	11/2019	Technical Solution Process	All
2.120.3	08/2019	Product Integration	All
2.120.4	10/2019	Design Coordination	All
2.120.5	10/2019	Performance Engineering	All
2.123.1	05/2020	Knowledge Management Directive	All
2.123.2	06/2020	Knowledge Management Process Description	All
2.125.1	09/2018	Change Management Policy	IT
2.125.2	09/2018	Change Management Process Description	IT
2.126.1	11/2019	Enterprise Organizational Readiness Policy	IT

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	IT
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
2.149.1	09/2018	Asset Management Policy	All
2.149.2	09/2018	Asset Management Process Description	All
2.149.3	09/2018	Asset Management Hardware Procedures	All
2.149.4	09/2018	Asset Management Software Procedures	All
2.150.1	01/2021	Configuration Management Policy	IT
2.150.2	08/2020	Configuration Management (CM) Process	IT
2.150.5	04/2021	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.152.1	08/2019	Data Engineering Policy	All
2.152.2	11/2019	Data Management Process Description	All
2.152.3	11/2019	Naming Data Element(s)/Object(s)	All
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	11/2019	IT Governance Policy	IT
2.173.2	10/2019	IT Governance Procedures	IT

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### **Part 10 Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

10.8.1	05/2019	Policy and Guidance	All
10.8.2	11/2019	IT Security Roles and Responsibilities	All
10.8.5	07/2019	Domain Name System (DNS) Security Policy	All
10.8.6	07/2020	Application Security and Development	IT
10.8.11	08/2021	Application Security Policy	IT
10.8.15	12/2020	General Platform Operating System Security Policy	IT
10.8.21	11/2020	Database Security Policy	All
10.8.22	04/2020	Web Server Security Policy	All
10.8.23	04/2020	Application Server Security Policy	All
10.8.24	03/2019	Cloud Computing Security Policy	IT
10.8.26	07/2020	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	04/2020	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	08/2020	Mainframe System Security Policy	IT
10.8.34	09/2020	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	07/2019	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	All
10.8.54	08/2020	Minimum Firewall Administration Requirements	All
10.8.55	12/2020	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	11/2019	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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## LB&I

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### **Part 1 Organization, Finance and Management**

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

1.1.24	09/2020	Large Business and International Division	All
1.2.63	06/2021	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2020	Central Withholding Agreement Program Group Manager Handbook	LB&I
1.32.5	07/2021	International Travel Office Procedures	All
1.56.1	08/2021	LB&I Policy Function Processes and Procedures	LB&I

### **Part 4 Examining Process**

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

4.1.8	11/2019	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	07/2020	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.31.9	07/2020	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.36.1	06/2021	Joint Committee Process Overview	LB&I
4.36.2	06/2021	Identification of Joint Committee Cases	LB&I
4.36.3	06/2021	Examination Team Responsibilities	LB&I
4.36.4	06/2021	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	08/2019	Financial Products Specialty	All
4.41.1	12/2013	Oil and Gas Handbook	LB&I
4.46.1	12/2018	General Information and Definitions	LB&I
4.46.3	12/2018	Planning the Examination	LB&I

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## LB&I

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.46.4	12/2018	Executing the Examination	LB&I
4.46.5	12/2018	Resolving the Examination	LB&I
4.46.6	12/2019	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	12/2020	Campaign Development Process	LB&I
4.50.2	02/2021	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	05/2021	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	12/2019	Global High Wealth Program Processes and Procedures	LB&I
4.60.1	10/2018	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	01/2002	Tax Treaty Related Matters	LB&I
4.60.6	03/2020	International Referral Criteria and Procedures	LB&I
4.60.7	10/2019	Guidelines for Evaluating International Referrals	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.7	10/2019	Controlled Foreign Corporations	LB&I
4.61.10	03/2020	Foreign Tax Credit	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I



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## LB&I

<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
4.62.1	08/2019	International Visitors Program	All
4.62.3	04/2019	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I

### **Part 7 Rulings and Agreements**

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

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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### **Part 11 Disclosure, Communications, and Liaison**

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

11.51.1	05/2021	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	10/2019	LB&I Intranet Publishing Standards	LB&I

### **Part 21 Customer Account Services**

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

21.8.7	07/2017	Form-Related Communication	All
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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.)*

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

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### August 2021

### NHQ

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#### **Part 1 Organization, Finance and Management**

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

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

#### **Part 1 Organization, Finance and Management**

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

1.1.29	08/2018	Office of Online Services	All
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#### **Part 2 Information Technology**

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

2.25.101	07/2020	IRS.gov Web Content Management Procedures	All
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#### **Part 1 Organization, Finance and Management**

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

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

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### PGLD

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#### **Part 1 Organization, Finance and Management**

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

1.1.27	05/2019	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.15.1	02/2021	The Records and Information Management Program	All
1.15.2	02/2021	Types of Records and Their Life Cycles	All
1.15.3	02/2021	Disposing of Records	All
1.15.4	03/2021	Retiring and Requesting Records	All
1.15.5	02/2021	Relocating/Removing Records	All
1.15.6	03/2021	Managing Electronic Records	All
1.15.7	03/2021	Files Management	All

#### **Part 10 Security, Privacy and Assurance**

*(Security, safeguard, assurances and privacy information.)*

10.5.1	07/2021	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	10/2020	Incident Management Program	All
10.5.5	07/2018	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.7	08/2021	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
10.10.2	07/2021	Authentication Risk Assessments in Non-Digital Channels	All

#### **Part 11 Disclosure, Communications, and Liaison**

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

11.3.1	03/2018	Introduction to Disclosure	All
11.3.2	01/2021	Disclosure to Persons with a Material Interest	All
11.3.3	01/2021	Disclosure to Designees and Practitioners	All
11.3.4	09/2020	Congressional Inquiries	All
11.3.5	05/2017	Fees	All

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<b>IRM Number</b>	<b>Date</b>	<b>Title</b>	<b>Audience</b>
11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.8	04/2017	Disclosure of Written Determinations	All
11.3.9	12/2019	Exempt Organizations	All
11.3.10	09/2020	Employee Plans Information	All
11.3.11	03/2019	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	07/2020	Freedom of Information Act	All
11.3.21	07/2017	Investigative Disclosure	All
11.3.22	08/2021	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	06/2020	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	08/2021	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	12/2020	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

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

#### **Part 33 Legal Advice**

33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel
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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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## RAAS

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### Part 1 Organization, Finance and Management

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

1.1.18	09/2020	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2021	Servicewide Policy Statements	All
1.2.2	08/2021	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	04/2020	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	08/2021	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	04/2020	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	08/2021	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	04/2020	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.)*

3.34.3	03/2010	NRP Individual Income Tax Returns - Code and Edit, Transcription	RAAS
3.34.4	12/2006	S Corporation Tax Returns - Document Analysis & Data Entry	LB&I
3.49.5	08/2021	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	06/2019	Statistical Editing of Corporation Tax Returns	RAAS

### Part 4 Examining Process

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

4.22.1	09/2017	National Research Program Overview	LB&I
4.22.2	09/2017	NRP Case Building	LB&I

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### RAAS

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4.22.3	12/2017	Classification of NRP Returns	LB&I
4.22.4	01/2021	Examination of NRP Returns	LB&I
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	06/2018	Examination of Individual Income Tax Returns	LB&I
4.22.8	01/2014	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

#### **Part 1 Organization, Finance and Management**

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

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

#### **Part 25 Special Topics**

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

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



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### SB/SE

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#### **Part 1 Organization, Finance and Management**

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

1.1.16	11/2018	Small Business/Self-Employed Division	All
1.2.65	07/2021	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.17	03/2006	Compliance Managers Guide	SB/SE
1.4.19	11/2020	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	07/2020	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2021	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2020	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	11/2017	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2021	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	02/2020	Insolvency	SB/SE
1.4.52	03/2019	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	12/2020	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	08/2007	Managing Organizational Change	SB/SE

#### **Part 4 Examining Process**

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	09/2020	Workload Identification and Survey Procedures	SB/SE
4.1.5	09/2020	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	12/2016	Return Preparer Program Coordinator	LB&I
4.1.27	07/2021	Information Return Case Selection	SB/SE
4.2.1	05/2019	General Examination Information	LB&I
4.2.2	02/2020	Disaster Assistance Relief	LB&I

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4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5	06/2017	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	10/2020	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.4	12/2011	Claims	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	12/2009	Conversion of Returns	Appeals
4.4.7	09/2014	Correspondence and Closing Letters	Appeals
4.4.9	08/2012	Delinquent and Substitute for Return Processing	Appeals
4.4.10	10/2011	Employment/Excise Tax Adjustments	Appeals
4.4.11	06/2007	Entity Changes	Appeals
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
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*(Collecting activities which include selecting, identifying, assigning and settling cases.)*

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5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	08/2019	Summonses	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2020	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	10/2014	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2020	Balance Due	Appeals
5.19.2	04/2021	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	11/2020	Backup Withholding Program	SB/SE
5.19.4	12/2020	Enforcement Action	SB/SE
5.19.5	11/2020	ACS Inventory	SB/SE
5.19.6	02/2018	ACS Support	SB/SE
5.19.7	07/2020	Monitoring Offer In Compromise	SB/SE
5.19.8	12/2019	Collection Appeal Rights	SB/SE
5.19.9	10/2016	Automated Levy Programs	Appeals
5.19.10	03/2020	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2020	Withholding Compliance Program	SB/SE
5.19.12	06/2020	Centralized Lien Operation	SB/SE
5.19.13	04/2020	Campus Procedures for Securing Financial Information	Appeals
5.19.14	08/2018	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	08/2020	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals

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5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2016	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	11/2019	Campus Procedures for Handling Identity Theft	Appeals
5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	03/2020	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2020	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	08/2020	Passport Program	SB/SE
5.20.1	01/2016	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	03/2016	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	11/2016	Summons Procedures	SB/SE
5.20.6	11/2016	Whipsaw Assessments	SB/SE
5.20.7	05/2019	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	08/2019	Promoter/Preparer Investigations	SB/SE
5.20.10	10/2018	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	08/2016	Examination Reconsiderations and Referrals	SB/SE
5.20.12	05/2021	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	04/2018	Offshore Information Gathering Techniques	SB/SE
5.21.3	01/2016	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

### **Part 7 Rulings and Agreements**

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

7.50.1	10/2020	Form SS-8 Processing Handbook	All
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<b>Part 11 Disclosure, Communications, and Liaison</b>			
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>			
11.53.4	04/2015	TIGTA/GAO	SB/SE
<b>Part 20 Penalty and Interest</b>			
<i>(Assessment and abatement of penalties and interest.)</i>			
20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2019	Failure To File/Failure To Pay Penalties	Appeals
20.1.3	07/2020	Estimated Tax Penalties	Appeals
20.1.4	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	08/2020	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	12/2019	Information Return Penalties	All
20.1.8	12/2020	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	12/2020	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	12/2017	Penalties Applicable to Incorrect Appraisals	Appeals
20.2.1	01/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2015	Overpayment Interest	Appeals
20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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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	04/2021	Recognizing and Developing Fraud	Appeals
25.1.3	06/2021	Criminal Referrals	Appeals
25.1.4	06/2021	Administrative Joint Investigation	Appeals
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	07/2016	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	04/2016	Campus Examination Fraud Procedures	SB/SE
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	08/2013	General Guidelines	Appeals
25.3.2	05/2019	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	03/2012	Judgment Follow-up	SB/SE
25.3.6	09/2013	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	12/2011	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All

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25.5.1	03/2021	Introduction	CI
25.5.2	07/2015	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	12/2015	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.6.22	10/2019	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	06/2020	Processing Refund Hold Program Inventory	SB/SE
25.15.1	04/2020	Introduction	Appeals
25.15.2	09/2020	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	01/2020	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	06/2019	Field Examination Procedures	LB&I
25.15.7	02/2020	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	09/2018	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	04/2019	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	03/2019	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	10/2019	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	06/2018	Program Guidelines	All
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouse	Appeals

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25.21.4	03/2019	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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### **Part 1 Organization, Finance and Management**

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

1.1.8	06/2005	National Taxpayer Advocate	All
1.4.13	07/2021	TAS Guide for Managers	TAS
1.5.8	06/2018	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
1.11.13	08/2013	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS

### **Part 13 Taxpayer Advocate Service**

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

13.1.1	12/2014	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.3	08/2016	Definition of Terms/Use of Abbreviations	All
13.1.4	04/2021	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	02/2016	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	04/2017	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	12/2019	Special Processes	TAS
13.1.11	11/2020	Case and Inventory Management	All
13.1.12	03/2012	Technical Advisors and the Virtual Team Process	All
13.1.14	10/2004	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	08/2016	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	08/2020	Receipt and Intake of TAS Cases	TAS
13.1.17	08/2020	Transferring TAS Cases	TAS
13.1.18	08/2021	Processing TAS Cases	TAS
13.1.19	05/2016	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS

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13.1.21	04/2021	Closing TAS Cases	TAS
13.1.22	10/2019	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2019	Taxpayer Representation	TAS
13.1.24	02/2020	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	09/2020	Evaluating and Reviewing Systemic Issues	All
13.2.4	09/2020	Information Gathering Projects (IGP)	All
13.2.5	11/2020	Advocacy Projects	All
13.2.6	11/2020	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	07/2020	Administration and Security	TAS
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
13.6.1	02/2012	Internal and External Communications	TAS
13.7.1	09/2014	Taxpayer Advocacy Panel Operating Procedures	TAS
13.9.1	10/2020	Procedures for Taxpayer Advocate Directives	TAS

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

1.1.23	03/2017	Tax Exempt and Government Entities Division	All
1.4.7	02/2017	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.54.1	08/2016	TE/GE Roles and Responsibilities	TE/GE

#### **Part 3 Submission Processing**

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

3.11.12	11/2020	Exempt Organization Returns	SB/SE
3.11.20	11/2020	Exempt Organization and Employee Plan Applications for Extension of TE/GE Time to File	TE/GE
3.11.22	10/2020	Employee Plan Excise Tax Return	SB/SE
3.11.26	11/2020	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	11/2020	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	11/2020	Exempt Organization Returns	TE/GE
3.12.22	11/2020	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2020	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	06/2021	EPMF Unpostables	W&I
3.12.278	11/2020	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	11/2020	Exempt Organization Account Numbers	SB/SE
3.13.36	06/2021	EPMF Account Numbers	TE/GE
3.20.12	11/2020	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	11/2020	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	11/2020	Exempt Organization Returns	SB/SE
3.24.20	11/2020	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2020	Employee Plan Returns	SB/SE
3.24.26	10/2020	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2020	EPMF Return Processing Form 5500-EZ	TE/GE



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3.45.1	11/2020	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

#### **Part 4 Examining Process**

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	10/2019	TE/GE AIMS Processing	TE/GE
4.5.2	11/2019	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2019	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2019	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	09/2019	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	08/2018	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71.1	01/2021	Overview of Form 5500 Examination Procedures	TE/GE
4.71.2	10/2019	Overview of IDRS	TE/GE
4.71.3	12/2020	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TE/GE
4.71.5	02/2021	Form 5330 Examinations	TE/GE
4.71.6	10/2019	Employee Plans Referrals	TE/GE
4.71.7	10/2019	Survey Returns	TE/GE
4.71.8	12/2019	EP Claims	TE/GE
4.71.9	08/2021	Statute Control Procedures	TE/GE
4.71.10	10/2019	Form 990-T Processing	TE/GE
4.71.12	11/2019	Case File Assembly Guidelines	TE/GE
4.71.13	07/2019	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	08/2021	EP Mandatory Review	TE/GE
4.71.16	10/2019	Employee Plans Large Case Examinations	TE/GE
4.71.17	11/2019	Non-Return Unit Examinations	TE/GE

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4.71.18	05/2019	EP Penalties	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE
4.71.20	07/2019	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	07/2019	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TE/GE
4.72.2	08/2020	Cash or Deferred Arrangements	TE/GE
4.72.3	06/2021	Employee Contributions and Matching Contributions	TE/GE
4.72.4	05/2017	Employee Stock Ownership Plans (ESOPs)	TE/GE
4.72.5	04/2021	Top-Heavy Plans	TE/GE
4.72.6	08/2020	IRC 415(b)	TE/GE
4.72.7	09/2020	Examination Guidelines for IRC 415(c)	TE/GE
4.72.8	04/2021	Valuation of Assets in Defined Contribution Plans	TE/GE
4.72.9	08/2020	Qualified Joint and Survivor Annuity Requirements	TE/GE
4.72.10	12/2020	Single-Sum Distributions or Single-Sum Like Distributions	TE/GE
4.72.11	09/2017	Prohibited Transactions	TE/GE
4.72.13	12/2020	IRC 403(b) Plans	TE/GE
4.72.14	12/2019	Multiemployer Plan Examination Guidelines	TE/GE
4.72.15	06/2021	Internal Revenue Code (IRC) 404 Examination Guidelines	TE/GE
4.72.16	12/2020	IRC 430 Examination Guidelines	TE/GE
4.72.17	09/2020	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)	TE/GE
4.72.18	12/2019	Nonbank Trustee Investigation Procedures	TE/GE
4.72.19	11/2020	IRC 457 Examination Guidelines	TE/GE
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE
4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE

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4.75.16	02/2020	Case Closing Procedures	TE/GE
4.75.17	10/2019	Mandatory Review	TE/GE
4.75.20	07/2019	Final Case Processing	TE/GE
4.75.21	11/2019	EO Special Examination Procedures	TE/GE
4.75.22	11/2019	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	05/2021	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	10/2017	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
4.81.5	08/2021	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	10/2019	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	03/2019	Examination Issues Pertaining to ITG Cases	TE/GE

### **Part 7 Rulings and Agreements**

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

7.1.1	07/2021	Employee Plans	TE/GE
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7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	03/2021	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	02/2021	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	12/2018	Processing Information Requests	TE/GE
7.2.1	04/2021	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	09/2020	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	11/2020	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	09/2020	Employee Plans Determination Letter Program	TE/GE
7.11.2	08/2019	EP Case Assignment Guide	TE/GE
7.11.3	07/2021	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/2020	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	07/2021	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2020	Multiemployer Plans	TE/GE
7.11.7	11/2020	Multiple Employer Plans	TE/GE
7.11.8	09/2019	EP Determinations Closing Agreement Program	TE/GE
7.11.9	05/2021	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	06/2021	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	08/2019	Proposed Adverse Cases	TE/GE
7.11.12	11/2019	Preparing Technical Advice Requests	TE/GE
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.12.1	09/2018	Plan Terminations	TE/GE
7.13.1	04/2021	Determination Letter Applications	TE/GE
7.13.5	10/2019	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE
7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	09/2015	Employee Plans User Manual Introduction	TE/GE

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7.15.4	09/2015	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	09/2015	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	09/2015	Electronic Case Processing	TE/GE
7.15.8	07/2013	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	09/2019	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	08/2021	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2021	Review Procedures for EO Determinations	TE/GE
7.20.6	09/2019	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	09/2018	Processing Form 1023-EZ	TE/GE
7.21.1	09/2015	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	09/2015	EDS Unpostables	TE/GE
7.21.10	08/2020	Processing EO Correspondence Requests	TE/GE
7.22.1	09/2015	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	09/2015	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	09/2015	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	06/2020	Public Inspection of Written Determinations Under IRC 6110	TE/GE

### **Part 21 Customer Account Services**

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

21.5.11	06/2021	Employee Plan Accounts	TE/GE
21.7.7	11/2020	Exempt Organizations and Tax Exempt Bonds	TE/GE

### **Part 22 Taxpayer Education and Assistance**

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

22.40.1	12/2019	Outreach	TE/GE
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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.)*

25.7.1	11/2019	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.7.3	12/2017	Group Exemption Procedures	TE/GE
25.7.5	12/2019	Exempt Organizations Extracts and On-Line Programs	TE/GE
25.7.6	12/2017	Cumulative List (Publication 78)	TE/GE
25.7.7	12/2017	EO/BMF Reports	TE/GE
25.13.2	03/2021	TE/GE Taxpayer Correspondence Procedures	TE/GE
25.16.9	04/2021	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE

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### **Part 1 Organization, Finance and Management**

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

1.1.13	02/2020	Wage and Investment	All
1.2.61	02/2021	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	09/2020	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2020	Field Assistance Guide for Managers	W&I
1.4.16	12/2020	Accounts Management Guide for Managers	W&I
1.4.18	10/2020	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	12/2020	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	10/2017	Accounts Management Tax/Policy/Program Analyst Guide	W&I
1.11.8	11/2020	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	08/2021	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	07/2020	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	08/2021	Internal and Public Use Non-Tax Products	All
1.17.9	07/2020	User Guide for Requesting Published Products and Services	All
1.18.2	11/2020	Forecasting Requirements	All
1.18.3	01/2021	Tax Forms Distribution Programs	W&I
1.18.4	01/2021	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2020	Mail and Transportation Management Overview	All
1.22.2	12/2020	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	01/2021	Addressing and Packaging	All
1.22.4	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	01/2021	Mail Operations	All
1.22.6	01/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All



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1.22.8	01/2021	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	04/2018	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

### **Part 3 Submission Processing**

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

3.0.101	11/2020	Schedule K-1 Processing	SB/SE
3.0.167	08/2021	Losses and Shortages	W&I
3.0.230	11/2020	Lockbox Processing Procedures	W&I
3.0.275	10/2020	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	05/2019	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2020	Remittance Transaction Research (RTR) System	W&I
3.5.20	12/2020	Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2020	Files Management and Services	SB/SE
3.8.44	12/2020	Campus Deposit Activity	SB/SE
3.8.45	12/2020	Manual Deposit Process	SB/SE
3.8.46	11/2019	Discovered Remittance	SB/SE
3.8.47	09/2020	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2020	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2020	Information Returns Processing	W&I
3.10.72	11/2020	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2020	Batching and Numbering	All
3.11.3	12/2020	Individual Income Tax Returns	SB/SE
3.11.6	11/2020	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2020	Revenue Receipts	W&I
3.11.13	11/2020	Employment Tax Returns	W&I
3.11.14	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15	11/2020	Return of Partnership Income	SB/SE
3.11.16	11/2020	Corporate Income Tax Returns	LB&I
3.11.23	11/2020	Excise Tax Returns	W&I

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3.11.25	11/2020	Miscellaneous Tax Returns	W&I
3.11.29	06/2020	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2020	Estate and Gift Tax Returns	W&I
3.11.154	11/2020	Unemployment Tax Returns	SB/SE
3.11.180	11/2020	Allocated Tips	W&I
3.11.212	11/2020	Applications for Extension of Time to File	SB/SE
3.11.213	11/2020	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2020	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2020	Processing Form 8752	W&I
3.11.250	12/2020	Form 8300 Processing	SB/SE
3.12.2	11/2020	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2020	Individual Income Tax Returns	SB/SE
3.12.8	11/2020	Information Returns Processing	SB/SE
3.12.10	11/2020	Revenue Receipts	LB&I
3.12.13	11/2020	Employment Tax Returns	W&I
3.12.14	11/2020	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.12.15	11/2020	Return of Partnership Income	SB/SE
3.12.16	11/2020	Corporate Income Tax Returns	W&I
3.12.21	11/2020	Credit and Account Transfers	SB/SE
3.12.23	11/2020	Excise Tax Returns	W&I
3.12.32	11/2020	General Unpostables	SB/SE
3.12.37	11/2020	IMF General Instructions	SB/SE
3.12.38	11/2020	BMF General Instructions	SB/SE
3.12.106	11/2020	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2020	Unemployment Tax Returns	SB/SE
3.12.179	11/2020	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2020	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2020	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2020	Error Resolution Instructions for Form 1120-S	W&I
3.12.220	11/2020	Error Resolution System for Excise Tax Returns	W&I

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3.12.249	11/2020	Processing Form 8752	W&I
3.12.251	11/2020	Corporation Income Tax Returns	SB/SE
3.12.263	11/2020	Estate and Gift Tax Returns	W&I
3.12.279	11/2020	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2020	BMF Account Numbers	W&I
3.13.5	11/2020	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/2020	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2020	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2020	Media Transport and Control	SB/SE
3.13.122	11/2020	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2020	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2020	IMF Notice Review	W&I
3.14.2	11/2020	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2020	Hardcore Payment Tracers	W&I
3.17.10	12/2020	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	12/2020	Refund Intercept Program	W&I
3.17.21	08/2021	Credit and Account Transfers	W&I
3.17.30	11/2020	SC Data Controls	W&I
3.17.46	11/2020	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2020	Accounting Refund Transactions	W&I
3.17.80	12/2020	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	12/2020	Excess Collections File	LB&I
3.17.221	11/2017	Enterprise Computing Center Data Controls	IT
3.17.243	08/2021	Miscellaneous Accounting	W&I
3.17.277	12/2020	Electronic Payments	SB/SE
3.17.278	12/2019	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I
3.21.3	11/2020	Individual Income Tax Returns	SB/SE
3.21.15	11/2020	Foreign Partnership Withholding	LB&I
3.21.19	11/2020	Foreign Trust System	LB&I
3.21.25	11/2020	Miscellaneous Tax Returns	LB&I

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3.21.110	11/2020	Processing Form 1042 Withholding Returns	LB&I
3.21.111	11/2020	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/2020	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264	11/2020	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE
3.22.3	11/2020	Individual Income Tax Returns	SB/SE
3.22.15	11/2020	Foreign Partnership Withholding	SB/SE
3.22.19	11/2020	Foreign Trust System	SB/SE
3.22.110	11/2020	Processing Form 1042 Withholding Returns	W&I
3.22.111	11/2020	Chapter Three and Chapter Four Withholding Database	W&I
3.22.261	11/2020	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.24.3	11/2020	Individual Income Tax Returns	W&I
3.24.7	04/2021	Delinquent Accounts	W&I
3.24.8	11/2020	Information Returns Processing	W&I
3.24.10	11/2020	Revenue Receipts	SB/SE
3.24.13	11/2020	Employment Tax Returns	W&I
3.24.14	11/2020	Fiduciary Income Tax Returns	W&I
3.24.15	11/2020	Partnership Return of Income	W&I
3.24.16	11/2020	Corporation Income Tax Returns	W&I
3.24.21	03/2021	Credit and Account Transfers	SB/SE
3.24.23	11/2020	Excise Tax Returns	W&I
3.24.25	11/2020	BMF International Miscellaneous Tax Returns	W&I
3.24.28	11/2020	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	01/2018	SCRS Error Resolution	SB/SE
3.24.30	12/2017	Data Controls	SB/SE
3.24.37	11/2020	General Instructions	SB/SE
3.24.38	11/2020	BMF General Instructions	W&I
3.24.40	12/2017	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	12/2017	Campus Performance Evaluation Reporting System	W&I

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3.24.106	11/2020	Estate Tax Returns	W&I
3.24.133	11/2020	Residual Remittance Processing System	SB/SE
3.24.143	11/2020	Gift Tax Returns	W&I
3.24.154	02/2021	Unemployment Tax Returns	W&I
3.24.159	01/2018	SCRS SC Edits	IT
3.24.162	01/2018	BOB Transcription Instructions	LB&I
3.24.176	01/2018	Audit Selection System	SB/SE
3.24.180	12/2017	Allocated Tips	W&I
3.24.183	12/2017	Planning and Control Data	SB/SE
3.24.202	11/2020	Supervisory Operator's Manual	W&I
3.24.212	11/2020	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	12/2017	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	01/2018	Declaration for Electronic Filing	SB/SE
3.24.249	12/2017	Fiscal Year Required Payments/Form 8752	W&I
3.28.1	12/2020	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2	05/2020	Information Referral Process for Form 3949-A	W&I
3.28.3	11/2020	Individual Income Tax Returns	W&I
3.28.4	11/2020	Identity Theft Returns for Submission Processing	W&I
3.30.10	06/2018	Cost Estimate Reference	W&I
3.30.18	01/2017	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	01/2017	Production Control and Performance Reporting	SB/SE
3.30.20	04/2021	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	11/2017	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	01/2017	Project PCA Production Control Accounting	SB/SE
3.30.123	11/2020	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	01/2020	Campus Monitoring Reports	SB/SE
3.30.126	04/2019	Control Data Analysis	W&I
3.30.127	05/2021	Workload Scheduling	SB/SE
3.37.110	11/2020	Chapter 3 Withholding Returns	SB/SE
3.38.147	11/2020	International Notices	SB/SE
3.40.8	11/2020	Information Returns Processing	SB/SE
3.40.37	11/2020	General Instructions	SB/SE

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3.41.267	11/2020	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269	11/2020	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/2020	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/2020	Scanner Operations on SCRIPS	W&I
3.41.276	11/2020	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/2020	Form 940 SCRIPS Processing	W&I
3.42.4	09/2020	IRS e-file for Business Tax Returns	SB/SE
3.42.5	12/2020	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2020	EPSS Help Desk Support	W&I
3.42.8	09/2020	Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9	12/2020	Filing Information Returns Electronically (FIRE)	W&I
3.42.10	09/2020	Authorized IRS e-file Providers	LB&I
3.42.20	10/2020	Preparer e-file Hardship Waiver Requests	W&I
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

### **Part 4 Examining Process**

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

4.1.26	12/2020	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19.10	12/2020	Examination General Overview	SB/SE
4.19.14	12/2020	EITC Revenue Protection Strategy	W&I
4.19.19	12/2020	Campus Examination Telephone Contacts	W&I
4.19.20	12/2020	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2020	Clerical	SB/SE

### **Part 11 Disclosure, Communications, and Liaison**

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

11.55.2	03/2021	Wage and Investment Communications and Liaison	W&I
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<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>			
21.1.1	09/2020	Accounts Management and Compliance Services Overview	LB&I
21.1.2	09/2020	Reference Materials Overview	LB&I
21.1.3	09/2020	Operational Guidelines Overview	LB&I
21.1.7	09/2020	Campus Support	SB/SE
21.2.1	09/2020	Systems	LB&I
21.2.2	09/2020	Research	LB&I
21.2.3	08/2021	Transcripts	W&I
21.2.4	09/2020	Master File Accounts Maintenance	LB&I
21.3.1	09/2020	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2021	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4	08/2020	Field Assistance	W&I
21.3.5	09/2020	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6	09/2020	Forms and Information Requests	Appeals
21.3.7	08/2021	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2020	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9	08/2021	Processing Reporting Agents File Authorizations	SB/SE
21.3.10	09/2020	Practitioner Priority Service (PPS)	SB/SE
21.3.11	12/2020	Information Returns Reporting Procedures	W&I
21.4.1	08/2021	Refund Research	SB/SE
21.4.2	08/2021	Refund Trace and Limited Payability	All
21.4.3	09/2020	Returned Refunds/Releases	SB/SE
21.4.4	09/2020	Manual Refunds	SB/SE
21.4.5	09/2020	Erroneous Refunds	SB/SE
21.4.6	09/2020	Refund Offset	SB/SE
21.5.1	08/2021	General Adjustments	SB/SE
21.5.2	08/2021	Adjustment Guidelines	W&I
21.5.3	08/2021	General Claims Procedures	SB/SE



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21.5.4	08/2021	General Math Error Procedures	SB/SE
21.5.5	09/2019	Unpostables	SB/SE
21.5.6	08/2021	Freeze Codes	SB/SE
21.5.7	08/2021	Payment Tracers	SB/SE
21.5.8	08/2021	Credit Transfers	W&I
21.5.9	08/2021	Carrybacks	W&I
21.5.10	08/2021	Examination Issues	SB/SE
21.6.1	09/2020	Filing Status and Exemption/Dependent Adjustments	SB/SE
21.6.2	09/2020	Adjusting TIN-Related Problems	SB/SE
21.6.3	09/2020	Credits	SB/SE
21.6.4	09/2020	Tax Computation / Accounting Period Changes	SB/SE
21.6.5	09/2020	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6	09/2020	Specific Claims and Other Issues	SB/SE
21.6.7	08/2021	Adjusting Individual Tax Accounts	SB/SE
21.6.8	09/2020	Split Spousal Assessments	SB/SE
21.7.1	08/2021	BMF/NMF Miscellaneous Information	SB/SE
21.7.2	08/2021	Employment and Railroad Tax Returns	SB/SE
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Classified National Security Information	10.9.1	04-2021	51732H
Clearing and Approving Internal Management Documents (IMDs)	1.11.9	08-2021	53704J
Clerical	4.19.21	12-2020	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	08-2016	57550J
Closing a Bankruptcy Case	5.9.17	10-2019	39975K
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements	4.81.6	02-2019	54530N
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	04-2021	28391Y
Closing and Post Closing Actions	8.22.9	08-2020	58573S
Closing Appeal Cases	36.2.4	04-2013	39018G
Closing Letters and Examination Reports	4.75.15	01-2020	33218A
Closing Procedures	8.20.7	07-2019	36045J
Closing Procedures	9.5.14	09-2005	36235P
Closing Procedures	35.9.3	08-2019	30012G
Closing TAS Cases	13.1.21	04-2021	47434M
Closings to Appeals	4.4.5	12-2012	30315Q
Cloud Computing Security Policy	10.8.24	03-2019	68066U

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Collaborative Efforts	13.2.7	11-2020	73769G
Collateral Agreements	5.8.6	06-2021	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	12-2020	35489F
Collectibility Determination	5.7.5	11-2014	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	09-2013	35487J
Collecting from Limited Liability Companies	5.1.21	10-2020	50718T
Collection Appeal Rights	5.1.9	08-2021	35409L
Collection Appeal Rights	5.19.8	12-2019	28018A
Collection Appeals Program (CAP)	8.24.1	09-2019	50808Y
Collection Cases	8.19.8	09-2013	48402M
Collection Due Process Appeals Program	8.22.4	08-2020	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	08-2021	33258K
Collection Inventory	5.1.20	07-2019	50396N
Collection of Taxes in Community Property States	25.18.4	02-2018	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	06-2013	35486Y
Collection Operations Transcript Processing	5.19.10	03-2020	34453T
Collection Reports	5.2.4	10-2018	35464K
Collection Statute Expiration	5.1.19	02-2020	37576X
Collection Time Reporting	5.2.1	11-2019	35459R
Collection Tools for International Cases	5.21.3	01-2016	20355E
Command Code ACTON	2.3.12	07-2020	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	02-2017	28218C
Command Code ASIGN	2.4.50	05-2020	28241R
Command Code ATINQ	2.3.71	05-2020	28183W
Command Code BRTVU	2.3.57	08-2019	58088M
Command Code CCASG for Case Control Activity System	2.4.42	04-2020	28234C
Command Code CDPTR	2.4.57	04-2020	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	04-2020	33046Q
Command Code CHKCLR and CHKCL	2.4.23	04-2020	28214K
Command Code CRMNL	2.4.22	04-2020	28213Z
Command Code CSEDR	2.4.38	03-2020	28230K
Command Code DAILY	2.3.30	12-2012	28143M
Command Code DDBCK/ DDBCX / DDBCS	2.4.58	06-2020	38335K
Command Code DDBKD	2.3.80	06-2020	37170F
Command Code DDBOL	2.3.54	04-2020	30809R
Command Code DDPOL	2.3.74	12-2019	28186D
Command Code DFAST and DLITE	2.3.85	04-2020	61664M
Command Code DOALL	2.4.34	07-2020	28226C
Command Code DUPED	2.4.53	12-2020	31276M
Command Code ECREQ	2.3.27	06-2012	28140F
Command Code EFTPS	2.3.70	06-2020	28182L
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Command Code ENMOD	2.3.15	11-2020	28128X
Command Code EPLAN	2.4.46	05-2020	28100V
Command Code ESTAB	2.3.62	07-2019	28174L
Command Code ESTABA	2.3.81	02-2020	55093B
Command Code ESTABD	2.3.17	06-2020	28130J
Command Code ESTABH	2.3.82	02-2020	55095X
Command Code ESTABM	2.3.18	02-2020	28131U
Command Code ESTABR	2.3.56	02-2020	28168H
Command Code FTDPN	2.3.28	01-2021	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	05-2021	64077N
Command Code IMFOL	2.3.51	12-2020	28163E
Command Code IRPOL	2.3.86	12-2020	67908N
Command Code IRPTR	2.3.35	11-2020	28102R
Command Code ISTSD	2.3.76	04-2020	32675P
Command Code ISTSE	2.3.77	04-2020	32676A
Command Code ISTR	2.4.56	04-2020	32674E
Command Code LEVY	2.4.31	12-2011	28223V
Command Code LOCAT	2.3.78	03-2020	32689D
Command Code MESSG	2.4.4	03-2020	28192H
Command Code MFTRA	2.3.32	11-2020	28145I
Command Code NMFST	2.4.14	04-2020	28203D
Command Code NMFTM	2.4.11	04-2020	28200W
Command Code NOREF Overview	2.4.37	04-2020	28229J
Command Code NRP97	2.4.45	03-2020	28237J
Command Code PATRA	2.3.34	07-2020	28147E
Command Code PDTUP	2.4.32	03-2020	28224G
Command Code PICRD	2.3.40	04-2020	28152X
Command Code PIEST	2.3.41	04-2020	28153I
Command Code PIFTF	2.3.43	12-2020	28155E
Command Code PINEX	2.4.43	12-2014	28235N
Command Code PIVAR	2.3.44	02-2021	28156P
Command Code PLINF and PLINQ	2.3.66	04-2020	28178D
Command Code PMFOL	2.3.53	03-2021	28165A
Command Code RAPID	2.4.60	02-2020	62856Y
Command Code SCFTR	2.3.36	12-2011	28148P
Command Code STN90	2.4.35	02-2020	28227N
Command Code TDINQ	2.3.26	11-2012	28139E
Command Code TERUP	2.4.13	02-2020	28202S
Command Code TMSSN	2.4.59	07-2020	54615Z
Command Code TXCMP	2.3.38	12-2020	28150B
Command Code UNLCE	2.4.41	06-2017	28233R

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Command Code UPDIS for the GUF System	2.3.48	06-2020	28160X
Command Code UPTIN for the GUF System	2.3.37	06-2020	28149A
Command Code URINQ (URF)	2.3.20	03-2020	28133Q
Command Code VPARS	2.3.69	05-2020	28181A
Command Code VPMSG	2.4.47	06-2020	28238U
Command Code VPPIN	2.4.48	05-2020	28239F
Command Code XSINQ	2.3.45	12-2014	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	12-2018	28207V
Command Codes ASEDD and ASEDR	2.4.39	02-2020	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	07-2019	28216G
Command Codes BMFOL and BMFOR	2.3.59	11-2020	28171E
Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	12-2018	28144X
Command Codes CHK64 and CHK64R	2.4.21	04-2020	28211D
Command Codes DELET and CCPYT	2.4.12	12-2016	28201H
Command Codes DM1DT and DTVUE	2.3.25	04-2020	28138T
Command Codes DUPOL and DUPPG	2.3.68	11-2020	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	11-2012	28225R
Command Codes ELFUP and ELFRQ	2.3.55	12-2020	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	12-2019	28198V
Command Codes EOREQ and EOCHG	2.4.10	12-2020	28199G
Command Codes ESIGN and BSIGN	2.4.8	04-2020	28197K
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	12-2018	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	04-2020	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	08-2021	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	04-2020	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30	07-2021	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47	08-2020	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	04-2020	28142B
Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	12-2018	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	02-2019	28194D
Command Codes MFREQ and RECON	2.3.10	12-2020	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	03-2020	28172P
Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	06-2018	28193S
Command Codes REQ54 and ADJ54	2.4.16	11-2020	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	11-2015	28209R
Command Codes RFINK and RAFRQ	2.3.16	12-2019	28129I



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Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	12-2019	28232G
Command Codes RFUND and REFAP	2.4.20	04-2021	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	08-2017	28175W
Command Codes RTVUE and RTFTP	2.3.52	06-2020	57904Z
Command Codes STAUP, STATI and STATB	2.4.28	04-2020	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	01-2010	28221Z
Command Codes TPCIN and TPCOL	2.4.52	08-2020	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	12-2020	28185S
Command Codes TXMOD and SUMRY	2.3.11	11-2020	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	08-2021	28236Y
Common Bankruptcy Issues	5.9.4	12-2019	39959K
Complaint Referrals	25.20.1	02-2021	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	09-2012	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	04-2020	57674U
Compliance Identity Theft Case Processing	25.23.10	09-2020	67725W
Compliance Managers Guide	1.4.17	03-2006	35431P
Compliance Review of Form 8038-CP	4.81.12	10-2019	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	08-2020	55752N
Component Capacity Management	2.144.3	08-2019	62038U
Computer Audit Specialist Program (CAS)	4.47.1	02-2021	27549U
Computer Matching and Privacy Protection Act	11.3.39	07-2019	30463B
Conducting Indian Tribal Government Examinations	4.86.5	12-2020	67969A
Conducting the Examination	4.81.5	08-2021	51852A
Conducting the Seizure	5.10.3	04-2020	35403X
Conference and Issue Resolution	8.6.1	07-2020	36054U
Configuration Management (CM) Process	2.150.2	08-2020	60767K
Configuration Management Policy	2.150.1	01-2021	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	04-2021	75426G
Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	36.2.3	08-2004	39017V
Congressional Affairs Program	11.5.2	11-2019	39914X
Congressional Affairs Program	13.1.8	04-2017	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	07-2021	29164Z
Congressional Inquiries	11.3.4	09-2020	30426Y
CONSENSUAL MONITORING	9.4.7	09-2013	36210U
Contact Employees	4.13.2	12-2015	31049D
Contact with the Public and the Media	11.1.3	10-2014	31863P
Content Policies and Standards for Intranet Sites	11.1.4	02-2015	37584X
Continuity Plan Requirements	10.6.2	03-2020	71637B
Contractor Investigations	10.23.2	04-2019	51142X
Control Data Analysis	3.30.126	04-2019	32161W



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Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	07-2017	53316X
Controlled Foreign Corporations	4.61.7	10-2019	27733M
Conversion of Returns	4.4.6	12-2009	30316B
Conversion of Returns	4.75.31	10-2019	54706P
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	01-2020	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	01-2021	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	11-2020	33500X
Corporate Income Tax Returns	3.12.16	11-2020	33660A
Corporate Tax Administration Tools	1.4.5	12-2020	33211B
Corporation Income Tax Returns	3.12.251	11-2020	33761M
Corporation Income Tax Returns	3.24.16	11-2020	34357K
Correspondence and Closing Letters	4.4.7	09-2014	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	06-2018	32204C
Counsel Library Services	30.8.1	12-2013	29813P
Courtesy Investigations	5.1.8	11-2015	27789G
Credit and Account Transfers	3.12.21	11-2020	33670W
Credit and Account Transfers	3.17.21	08-2021	33880U
Credit and Account Transfers	3.24.21	03-2021	34373K
Credit Transfers	21.5.8	08-2021	36828G
Credit Transfers and Reprocessing Returns	4.4.3	09-2011	30313U
Credits	21.6.3	09-2020	36834K
Criminal Forfeiture	9.7.3	03-2015	36431Z
Criminal Investigation	1.1.19	08-2019	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	11-2020	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	09-2020	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	08-2020	36425V
Criminal Investigation Strategies	9.5.3	08-2020	36218E
Criminal Referrals	25.1.3	06-2021	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	08-2020	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	08-2021	65270A
Criminal Statutory Provisions and Common Law	9.1.3	02-2010	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	04-2015	48692E
Cumulative List (Publication 78)	25.7.6	12-2017	27776D
Currently Not Collectible	5.16.1	04-2021	29751C
Custody and Storage of Seized Assets	9.7.6	03-2013	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	08-2016	35727K

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Customer Satisfaction Surveys	21.10.4	09-2020	66103S
Damages Litigation	34.5.7	08-2004	39027R
Data Controls	3.24.30	12-2017	34566X
Data Engineering Policy	2.152.1	08-2019	59990R
Data Entry	7.14.2	06-2021	27762P
Data Exchange Program	11.4.2	12-2020	33482M
Data Management Process Description	2.152.2	11-2019	59989Q
Data Processing (DP) Tax Adjustments	3.11.6	11-2020	33455F
Database Design Techniques and Deliverables	2.5.13	09-2020	36192J
Database Security Policy	10.8.21	11-2020	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10-2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	08-2004	29648E
Debtors' Delinquent Accounts	5.9.3	08-2017	39958Z
Decedent and Estate Tax Accounts	5.5.1	03-2020	35478Y
Decision Documents	35.8.6	07-2012	30009J
Declaration for Electronic Filing	3.24.226	01-2018	34734P
Declaratory Judgment Cases And The Administrative Record	4.75.32	05-2019	33238S
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	12-2014	33078A
Defense Letters	34.5.1	07-2021	29661X
Definition of Terms/Use of Abbreviations	13.1.3	08-2016	30653H
Delegated Examining Authority	6.250.3	12-2012	53381S
Delegations of Authority and Designations	30.3.2	10-2020	29599U
Delinquent Accounts	3.24.7	04-2021	34318L
Delinquent and Substitute for Return Processing	4.4.9	08-2012	30319I
Delinquent Return Investigations	5.1.11	02-2020	27791S
Delinquent Return Procedures	4.23.12	06-2021	35233J
Delinquent Returns and SFR Procedures	4.25.8	07-2021	58881V
Design Coordination	2.120.4	10-2019	61941Q
Design Techniques and Deliverables	2.5.12	06-2020	35415P
Designating a Case for Litigation	33.3.6	12-2010	39523E
Designation of Documents	11.3.12	09-2018	30435J
Determination Case Processing Assistance	7.21.5	02-2018	27618W
Determination Letter Applications	7.13.1	04-2021	36027N
Determination Letter Automation Systems Overview	7.22.1	09-2015	27951K
Determination Letter Processing of Exempt Organizations	7.20.2	08-2021	36935W
Determining Employment Tax Liability	4.23.8	03-2021	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	04-2020	27738P
Development of IRC 482 Cases	4.61.3	12-2018	27728T
Direct Pay Bonds	4.82.3	07-2021	68187Y
Disaster Assistance Relief	4.2.2	02-2020	34443X

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Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	11-2008	33019J
Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	6.751.1	11-2008	33018Y
Disclosure	4.26.14	07-2020	27711Y
Disclosure	5.1.22	08-2019	52164V
Disclosure	9.3.1	06-2015	36250E
Disclosure Case Processing and Inventory Management	11.3.41	08-2021	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	07-2017	30457X
Disclosure of Information	37.1.2	08-2004	39104T
Disclosure of Official Information	4.2.5	06-2017	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	05-2017	30450Y
Disclosure of Written Determinations	11.3.8	04-2017	30431R
Disclosure to Designees and Practitioners	11.3.3	01-2021	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	07-2018	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	08-2021	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	03-2018	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	09-2020	30452U
Disclosure to Persons with a Material Interest	11.3.2	01-2021	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	06-2020	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	12-2017	30446Q
Disclosure to the President	11.3.30	04-2020	30453F
Disclosure, Security and Outside Contacts	8.1.6	05-2016	50774D
Disclosure, Testimony, and Production of Documents	34.9.1	06-2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	09-2020	30464M
Disclosures to Contractors	11.3.24	03-2020	30447B
Discovered Remittance	3.8.46	11-2019	33950H
Discrepancy Adjustments	4.71.4	12-2020	35909Q
Discrepancy Adjustments	4.75.28	06-2017	33237H
Discretionary Programs	4.19.15	11-2019	48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10	12-2020	33875B
Disposing of Records	1.15.3	02-2021	31425X
Disposition of Seized and Forfeited Property	9.7.8	07-2014	36437N
Division Counsel (LB&I) Industry Program	33.3.4	12-2010	29162D
Division Delegations of Authority for Large Business and International	1.2.63	06-2021	60695B
Division Delegations of Authority for Wage and Investment	1.2.61	02-2021	50076S
Division/Function Delegation of Authorities for Information Technology (IT)	1.2.62	08-2021	50703U
Docketed and Department of Justice Cases	8.19.13	04-2016	52414S
Document Management	1.13.3	09-2018	30964R
Document Standards	2.5.4	07-2020	30905A
Domain Name System (DNS) Security Policy	10.8.5	07-2019	53312F
Domestic and Foreign Travel	9.11.2	12-2020	36466Q

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Domestic and International Operations Programs	8.7.3	09-2012	33162R
Doubt as to Liability Offer in Compromise	5.19.24	03-2020	68910J
Drafting Published Guidance	32.2.3	10-2011	29175G
Dual Consolidated Losses	4.61.13	07-2020	50701Y
Early Referral Procedures	8.26.4	09-2013	50815N
EDS Unpostables	7.13.8	04-2021	36155G
EDS Unpostables	7.21.8	09-2015	27621T
Effective Tax Administration	5.8.11	10-2019	28904V
Effective Tax Administration Offers	4.18.3	02-2017	28829P
e-file Cases	8.7.13	02-2016	50857T
EITC Revenue Protection Strategy	4.19.14	12-2020	48152P
ELC Guidance	2.16.1	08-2021	49718J
Electronic Case Processing	7.15.7	09-2015	55041Z
Electronic Payments	3.17.277	12-2020	33928D
Electronic Products and Services Support (EPSS) Managers Guide	1.4.18	10-2020	39913M
Electronic Proofs of Claim (EPOC)	5.9.21	03-2021	62327Q
Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	21.10.1	08-2020	36867F
Embedded Quality Collection Field Organizations Administrative Guidelines	5.13.1	02-2020	35467R
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IDRS and Data Security for Collection	5.1.25	06-2020	54431X
IDRS and Data Security for Examination	4.2.9	07-2020	73502D
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IDRS Security Controls	10.8.34	09-2020	50208S
IDRS Transcripts and Automated Systems	8.20.2	10-2014	33441R
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Refund Intercept Program	3.17.20	12-2020	47866A
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Relief from Community Property Laws	25.15.5	04-2020	32027Z
Relocating/Removing Records	1.15.5	02-2021	31427T
Relocation Services Program	1.32.13	04-2020	35266E
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Reopening/Reclosing/Reinputting Records	4.4.26	02-2014	30359S
Report Generation Software	4.10.15	03-2020	38773C
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16	06-2021	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17	12-2019	48401B
Report Writing	4.10.8	03-2021	27643H
Report Writing Guide for Employment Tax Examinations	4.23.10	06-2020	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	07-2019	58879J
Reporting on Event-Related Spending	1.32.10	05-2020	38880S
Reports	4.4.27	12-2009	30361E
Reports	4.7.6	03-2021	30420K
Reports	4.36.5	06-2021	32894Y
Reports Teams Instructions for Work Planning and Control	3.30.18	01-2017	68095X
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Request Fulfillment Process	2.148.3	05-2020	68035V
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Requests for Information	9.4.4	09-2020	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3	04-2019	33167U
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Required Filing Checks and Package Audit Procedures	4.75.12	11-2019	33215T
Required Format for Regulations	32.1.5	11-2019	38998Z
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Requirements Engineering Directive	2.110.1	08-2019	60046A
Requirements Engineering Process	2.110.2	08-2019	60078K
Research	21.2.2	09-2020	36807D
Research and Management Information	30.7.2	11-2012	29271P
Research, Applied Analytics and Statistics Division	1.1.18	09-2020	37583M
Residual Remittance Processing System	3.24.133	11-2020	34452I
Resolving the Examination	4.46.5	12-2018	38196V
Resource Guide for Management Officials - Criminal Investigation	1.4.9	03-2019	57194H
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Return Integrity & Verification Operation Managers Guide	1.4.10	09-2020	60880E
Return Integrity and Verification Operation Business Master File Procedures	25.25.1	09-2020	57561Q
Return of Partnership Income	3.11.15	11-2020	33495P
Return of Partnership Income	3.12.15	11-2020	33655H
Return Preparer Misconduct Cases	8.7.18	08-2016	68470G
Return Preparer Misconduct Field Collection	25.24.4	10-2020	67656U
Return Preparer Misconduct Field Examination	25.24.5	03-2021	70494K
Return Preparer Misconduct Victim Assistance - General Overview	25.24.1	08-2021	67653N
Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	25.24.2	09-2020	67654Y
Return Preparer Office	1.1.28	05-2021	59791A
Return Preparer Penalty Cases	8.11.3	04-2019	50868A
Return Preparer Program	4.11.51	10-2020	36482Q
Return Preparer Program Coordinator	4.1.10	12-2016	39167C
Return Preparer Suitability	25.20.3	08-2021	69540D
Return Related Penalties	20.1.5	08-2021	33073X
Return Related Penalties in Appeals	8.11.1	07-2019	36059X
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1.2.18	07-2019	48034S	Policy Statements for Criminal Investigation Activities	1.2.1
1.2.19	07-2019	48035D	Policy Statements for Communications, Liaison and Disclosure Activities	1.2.1
1.2.20	07-2019	48037Z	Policy Statements for Penalties and Interest Activities	1.2.1
1.2.21	07-2019	48038K	Policy Statements for Customer Account Services Activities	1.2.1
1.2.22	07-2019	48039V	Policy Statements for Taxpayer Education and Assistance Activities	1.2.1
1.2.23	07-2019	48040W	Policy Statements for Chief Counsel Activities	1.2.1
1.2.24	07-2019	50507K	Policy Statements for Special Topics	
1.2.25	07-2019	52710D	Policy Statements for Security, Privacy and Assurance Activities	1.2.24
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1.2.43	07-2019	39612Y	Delegations of Authority for the Examining Process	1.2.2
1.2.44	07-2019	39613J	Delegations of Authority for the Collecting Process	1.2.2
1.2.45	07-2019	39614U	Delegations of Authority for Human Resource Management Activities	1.2.2
1.2.46	07-2019	39615F	Delegation of Authorities for the Rulings and Agreements Process	1.2.2
1.2.47	07-2019	39616Q	Delegation of Authorities for the Appeals Process	1.2.2
1.2.48	07-2019	39617B	Delegation of Authorities for Criminal Investigation Activities	1.2.2
1.2.49	07-2019	39618M	Delegations of Authority for Communications, Liaison and Disclosure Activities	1.2.2
1.2.50	07-2019	39622U	Delegation of Authorities for Taxpayer Advocate Service Activities	1.2.2
1.2.51	07-2019	39623F	Delegation of Authorities for Penalties and Interest Activities	1.2.2
1.2.52	07-2019	39624Q	Delegations of Authority for Special Topics Activities	1.2.2
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1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services	
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1.4.4	02-2012	37430Y	Useful Web Pages for Managers	
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions	
LEM 1.4.50	06-2010	26388H	Collection Group Manager, Territory Manager and Area Director Operational Aid	
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide	1.4.17
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1.5.4	07-2009	30334X	Section 1204/Regulation 801 Guidance for Appeals	105.4 CH. 4
1.5.6	11-2007	30336T	Section 1204/Regulation 801 Guidance for Large and Mid-Size Business Division	105.4 CH. 6
1.5.7	11-2007	30337E	Section 1204/Regulation 801 Guidance for Small Business and Self Employed Division	105.4 CH. 7
1.5.9	03-2009	30339A	Section 1204/Regulation 801 Guidance for Tax Exempt / Government Entities (TE/GE)	105.4 CH. 9
1.5.10	05-2007	30341M	Section 1204/Regulation 801 Guidance for Wage and Investment (W&I)	105.4 CH. 10
<b>1.7 Research and Analysis for Tax Administration</b>				
1.7.2	02-2018	38796B	Servicewide Research Data Standards	

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1.7.3	02-2018	38797M	Servicewide Research Electronic Library	
1.7.4	02-2018	49937S	Role of Research in IRS	
<b>1.8 Chief Financial Officer</b>				
1.8.4	02-2008	34695B	Procedures for the Certifications of Collections, Refunds, and Credits	
<b>1.9 National Security Information</b>				
1.9.1	06-2009	31704X	Overview	1(16)31
1.9.2	06-2009	31706T	Classification Management	1(16)31
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1.9.4	07-2009	31708P	Security Violations	1(16)31
<b>1.10 Office of the Commissioner Internal Revenue</b>				
1.10.2	10-2011	33045F	Reference Material for Preparing Correspondence	
<b>1.13 Statistics of Income</b>				
1.13.4	10-2015	30966N	Form 1040 Industry Coding	1(13)26.2 CH (10)00
1.13.5	04-2008	30968J	Statistical Editing of Individual Income Tax Returns	1(13)26.2 CH. (11)00
1.13.6	10-2015	30970V	Instructions for Processing the Taxpayer Usage Study	3.49.6; 1(13)26.2 CH (17)00
1.13.7	06-2019	30972R	Form 1120 Industry Coding	1(13)26.3
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns	1(13)26.3
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns	1(13)26.3
<b>1.14 Real Estate and Facilities Management</b>				
1.14.1	10-2017	37000G	Logistics Management	1(14)00
1.14.13	03-2017	54529M	Environmental Management Systems	
<b>1.15 Records and Information Management</b>				
1.15.8	05-2013	30977U	Records Control Schedule for Administrative and Organizational Records	1.15.2 CH 1; 1(15)59.11
1.15.9	05-2014	30978F	Records Control Schedule for the Taxpayer Advocate Service	1.15.2 CH 2; 1(15)59.2(10)
1.15.10	06-2013	30979Q	Records Control Schedule for Appeals	1.15.2 CH 3; 1(15)59.13
1.15.11	05-2013	30980R	Records Control Schedule for Enrollment and Practice	Doc 12990; 1.15.2 CH 4; 1(10) 00
1.15.12	06-2013	30981C	Records Control Schedule for Inspection	1.15.2 CH 5; 1(10)100-2
1.15.13	05-2013	30982N	Records Control Schedule for the Chief Counsel	1.15.2 CH 6; 1(15)59.16
1.15.14	06-2013	30983Y	Records Control Schedule for Internal Revenue Service for Associate Chief Counsel Offices	1.15.2 CH 7; 1(15)59.1(10)
1.15.15	05-2013	30984J	Records Control Schedule for Regional/District Counsel	1.15.2 CH 8; 1(15)59.29
1.15.16	08-2013	30985U	Records Control Schedule for the Chief Financial Officer	1.15.2 CH 9
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1.15.19	04-2013	30988B	Records Control Schedule for Martinsburg Computing Center	1.15.2 CH 12; 1(15)59.1(17)
1.15.20	08-2013	30989M	Records Control Schedule for Administration/Organization Support Operational Records	1.15.2 CH 13
1.15.21	08-2013	30990N	Records Control Schedule for Strategic Planning	1.15.2 CH 14; 1(15)59.18
1.15.22	04-2013	30991Y	Records and Information Management	1.15.2 CH 15
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1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities	1.15.2 CH 17
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division	1.15.2 CH 18
1.15.26	09-2013	30995Q	Records Control Schedule for Tax Administration	1.15.2 CH 19; 1(15)59.1(19)
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research	1.15.2 CH 20
1.15.28	05-2013	30997M	Records Control Schedule for Collection	1.15.2 CH 21; 1(15)59.24
1.15.29	06-2013	30998X	Records Control Schedule for Service Center Operations	1.15.2 CH 22; 1(15)59.26
1.15.30	05-2014	30999I	Records Control Schedule for Criminal Investigation	1.15.2 CH 23; 1(15)59.27
1.15.31	09-2013	31000Y	Records Control Schedule for Customer Service	1.15.2 CH 24; 1(15)59.21
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration	1.15.2 CH 26
1.15.33	09-2013	31003F	Records Control Schedule for Legislative Affairs	1.15.2 CH 27
1.15.34	09-2013	31004Q	Records Control Schedule for Communications	1.15.2 CH 28
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)	1.15.2 CH 29
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records	1.15.2 CH 30
1.15.37	10-2014	31007X	Records Control Schedule for Economic Stabilization	1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13)
1.15.38	05-2012	31011F	General Records Schedule (GRS) 1, Civilian Personnel Records	1.15.3 CH 1; 1(15)59.31
1.15.39	05-2012	31012Q	General Records Schedule 2	1.15.3 CH 2; 1(15)59.31
1.15.40	05-2012	31013B	General Records Schedule (GRS) 3 Procurement, Supply and Grant Records	1.15.3 CH 3; 1(15)59.31
1.15.41	06-2012	31014M	General Records Schedule (GRS) 4 for Property Disposal Records	1.15.3 CH 4; 1(15)59.31
1.15.42	07-2012	31015X	General Records Schedule (GRS) 5	1.15.3 CH 5; 1(15)59.31
1.15.43	08-2012	31016I	General Records Schedules for GRS 6, Accountable Officers' Accounts	1.15.3 CH 6; 1(15)59.31
1.15.44	08-2012	31017T	General Records Schedule (GRS) 7 Expenditure Accounting Records	1.15.3 CH 7; 1(15)59.31
1.15.45	05-2012	31018E	General Records Schedules, for	1.15.3 CH 8; 1(15)59.31

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1.15.46	05-2012	31019P	General Records Schedule for Travel and Transportation Records	1.15.3 CH 9; 1(15)59.31
1.15.47	05-2012	31020Q	General Records Schedule (GRS) 10	1.15.3 CH 10; 1(15)59.31
1.15.48	07-2012	31021B	General Records Schedule 11, Space and Maintenance Records	1.15.3 CH 11; 1(15)59.31
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1.15.50	07-2012	31023X	General Record Schedule 13 for Printing, Binding, Duplication and Distribution Records	1.15.3 CH 13; 1(15)59.31
1.15.51	07-2012	31024I	General Records Schedule (GRS) 14	1.15.3 CH 14; 1(15)59.31
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1.15.54	07-2012	31027P	GRS 17, Cartographic/Remote Sensing Imagery, and Related Records	1.15.3 CH 17; 1(15)59.31
1.15.55	07-2012	31030M	General Records Schedule (GRS)	1.15.3 CH 18; 1(15)59.31
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1.15.57	07-2012	31032I	GRS 20	1.15.3 CH 20; 1(15)59.31
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1.15.59	07-2012	40955C	GRS 22, Inspector General Records	1.15.3 CH 22
1.15.60	07-2012	31035P	GRS 23	1.15.3 CH 23; 1(15)59.31
1.15.61	07-2012	31036A	General Records Schedules Forms Listing	1.15.3 CH 24; 1(15)59.31
1.15.62	07-2012	39068M	General Records Schedules for Ethics Program Records GRS 25	
1.15.63	07-2012	49149C	General Records Schedule (GRS) 26	
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<b>1.16 Physical Security Program</b>				
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1.16.2	06-2009	31785C	Functional and Compliance Reviews	1.16.3 CH. 1; 1(16)14-17
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1.16.4	06-2009	31789U	Overview of ID Media	1.16.4 CH. 1; 1(16)50-58
1.16.5	06-2009	31790V	Identification Card	1.16.4 CH. 2; 1(16)50-58
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1.16.7	06-2009	31792R	Enforcement Shields	1.16.4 CH. 4; 1(16)50-58
1.16.8	06-2009	28910Z	Emergency Planning and Incident Reporting	1.16.6 CH. 1; 1(16)20, 1(16)23
1.16.9	06-2009	28911K	Occupant Emergency Plan	1.16.6 CH. 2; 1(16)23
1.16.10	06-2009	28912V	Business Resumption	1.16.6 CH. 3; 1(16)25
1.16.11	10-2009	31801R	Basic Security Concepts	1.16.8 CH. 1; 1(16)41
1.16.12	10-2009	31802C	Facility and Property Protection	1.16.8 CH. 2; 1(16)41
1.16.13	06-2009	31803N	Information Protection	1.16.8 CH. 3; 1(16)41

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1.16.14	06-2009	31804Y	Methods of Providing Protection	1.16.8 CH. 4; 1(16)41
1.16.15	06-2009	31805J	Minimum Protection Standards (MPS)	1.16.8 CH. 5; 1(16)41
<b>1.17 Publishing</b>				
1.17.4	02-2013	31854E	Production Sources and Special Programs	1(17)5(22), 1(17)78
1.17.5	09-2006	31855P	Distribution Management	1(17)5(22), 1(17)78
1.17.6	09-2006	36358P	Area Distribution Centers	1(17)5(22)
<b>1.18 Distribution</b>				
1.18.1	08-2014	38313W	Mission of Distribution	1.17.2.2; 1(17)5(22), 1(17)78
<b>1.23 Personnel Security</b>				
1.23.1	05-2008	29582Z	The Personnel Security Office	10.3.1.1 CH. 11-13
1.23.2	11-2008	30602Q	Contractor Investigations, Contractor Investigations	1.23.2 CH. 2
1.23.3	06-2008	31796J	Background Investigations Guide	
<b>1.25 Practice Before the Service</b>				
1.25.3	10-2015	52483F	Case Development and Licensure (CD&L)	
<b>1.31 CFO Internal Policy and Procedures</b>				
1.31.2	10-2008	37351A	Procedures for the Preparation of Custodial Financial Statements	1.8.2
<b>1.32 Servicewide Financial Policies and Procedures</b>				
1.32.3	11-2014	52837V	Managerial Cost Accounting	
1.32.6	01-2010	47964F	Purchase Card Program Handbook	
1.32.7	09-2016	54559A	Estimating Trust Fund Costs	
1.32.8	01-2017	48073R	Investigative Imprest Funds	1724
1.32.18	10-2008	35737G	Revenue Policies	
1.32.19	09-2016	51377Q	User Fees	Document 10038
<b>1.34 Revenue Accounting</b>				
1.34.1	04-2019	53163U	Definitions and Acronyms	1.31.2
1.34.3	03-2015	53319E	Audit Oversight and Analysis	1.31.2 portions; 1.8.2
<b>1.35 Administrative Accounting</b>				
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1.35.9	08-2020	66158B	Integrated Financial System Payroll	
1.35.14	11-2016	67071D	IRS Annual Financial Statement Audit	1.34.3
1.35.15	06-2021	52979C	Annual Close Guidelines	
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<b>1.36 Administrative Accounting Financial Management Reports</b>				
1.36.2	08-2020	50695F	Treasury Information Executive Repository	
<b>1.55 Wage and Investment</b>				
1.55.1	05-2007	39817D	Delegations of Authority	
1.55.5	04-2014	37355S	Employee Suggestion Program	
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## Part 2: Information Technology

### 2.2 Partnership Control System

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2.2.11	01-2011	28585W	PCS Command Code PCSMY	102.2 CH 11; 3(25)(184)0

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LEM 2.3.2	03-2010	47819B	Introduction to IDRS	2.3.2 portions
LEM 2.3.9	12-2009	47820C	- Command Codes SINON, SINOF, RMODE, LOKME, CMODE, and FIEMP (LEM)	2.3.9
2.3.9	06-2016	28122J	Security Command for IDRS Users	LEM 2.3.9
LEM 2.3.11	12-2009	47821N	- Command Codes TXMOD and SUMRY (LEM)	2.3.11 portions
LEM 2.3.13	01-2010	47822Y	- IDRS Terminal Responses-Command Codes FFINQ, REINF, and REMFE	2.3.13 portions
LEM 2.3.15	12-2009	47823J	- Command Codes ENMOD	2.3.15 portions
2.3.19	01-2008	28132F	Command Code TFTRA	102.3 CH.19; 3(25)(77)(18)
LEM 2.3.32	12-2009	47825F	Command Code MFTRA	2.3.32 portions
LEM 2.3.35	12-2009	47826Q	Command Code IRPTR	2.3.35 portions
2.3.39	06-2015	28151M	Command Code FTPIN	102.3 CH 39; 3(25)(77)0, 3(25)(77)(43)
2.3.42	07-2008	28154T	Command Code PIFTD	102.3 CH.42; 3(25)(77)(45)
LEM 2.3.44	07-2009	47827B	Command Code PIVAR	2.3.44 portions
2.3.50	02-2017	28162T	Command Code LVREQ	102.3 CH. 50
LEM 2.3.54	11-2009	47830Y	Command Codes DDBOL	2.3.54
2.3.58	06-2013	28170T	Command Code SUPOL	102.3 CH 58; 3(25)(77)(64)
LEM 2.3.59	12-2009	47831J	Command Codes BMFOL and BMFOR	2.3.59 portions
LEM 2.3.61	02-2010	47832U	Command Code AICRQ	2.3.61 portions
2.3.61	01-2010	28173A	Command Code AICRQ	102.3 CH 61; 3(25)(77)(69)
LEM 2.3.65	01-2010	27959U	EPMF Return Transaction File On-Line (ERTVU) Research	LEM 102.3 CH.65; 3(25)(77)(72)
2.3.72	01-2007	28184H	Command Codes ISIGN, ITAGT, ITDLN, ITNSF, and USIGN	102.3 CH.72; 3(25)(77)(80)

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2.4.2	06-2016	28190L	Security Command Codes for IDRS Security Personnel	LEM 2.4.2
2.4.8	11-2012	28197K	Command Codes ESIGN and BSIGN	102.4 CH 8; 3(25)(78)(11)
LEM 2.4.16	01-2010	47836M	Command Codes REQ54 and ADJ54	2.4.16 portions
2.4.18	09-2011	28208G	Command Code FTDRQ	102.4 CH 18; 3(25)(78)(23)
LEM 2.4.20	11-2009	47837X	- IDRS Terminal Input Command Code RFUND and REFAP	2.4.20 portions



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LEM 2.4.31	12-2009	47842Q	Command Codes LEVY	2.4.31
LEM 2.4.32	12-2009	47843B	Command Code PDTUP	2.4.32
LEM 2.4.45	12-2009	47844M	Command Codes NRP97B	2.4.45 portions
2.4.49	01-2007	28240G	Command Code AGENT, ISIGN, ITUPT, ITMRG	102.4 CH. 49; 3(25)(78)(59)
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2.4.54	04-2018	33288Y	Command Codes CSPD, CSPSP, CSSAD and CSZIP	LEM 2.4.54
LEM 2.4.55	12-2009	33289J	Command Code CSORD	2.4.55
2.4.55	04-2018	53615P	Command Code CSORD	LEM 2.4.55
<b>2.5 Systems Development</b>				
2.5.2	05-2013	28781G	Software Testing Standards and Procedures	2.2.5 CH 2
2.5.7	05-2020	33499H	Data Name Standards	2553.13
2.5.16	04-2009	37247R	Use of Live Data in Testing	
2.5.50	06-2008	39472Y	Enterprise Life Cycle Lite	
<b>2.6 Product Assurance</b>				
2.6.1	05-2013	27958J	Test, Assurance and Documentation (TAD)	2.1.6
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2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)	LEM 2.7.5
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<b>2.8 Audit Information Management System (AIMS)</b>				
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LEM 2.8.6	12-2009	47856E	- AIMS Command Code AMAXU (LEM)	2.8.6 portions
LEM 2.8.7	12-2009	47857P	- AIMS Command Code AMCLS (LEM)	2.8.7 portions
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<b>2.10 Special Processing Procedures</b>				
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<b>2.12 Security and Privacy</b>				
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs	LEM 2.12.1, LEM 2.3.8 CH 1
LEM 2.12.1	01-2010	29755U	The Use of Integrated Data Retrieval System (IDRS) System Utility Programs	LEM 2.3.8 CH. 8
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2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)	2.13.4
2.13.6	10-2016	32522B	Wireless Communications	
2.13.7	10-2016	40164F	Calling Card Ordering System	2.13.4
2.13.8	10-2016	47359G	Voice Systems Security	
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks	
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)	
2.13.15	10-2016	39517A	Domain Name System (DNS)	LEM 2.13.15
LEM 2.13.15	04-2010	47860M	Domain Name System (DNS)	2.13.15
2.13.21	06-2013	47365K	Telecommunications Encryption Standards	
2.13.25	10-2016	40187E	Video Conference Services	2.13.4
<b>2.14 Asset Management</b>				
2.14.1	12-2015	37214W	Information Technology (IT) Asset Management	2.1.9
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards	
<b>2.24 Information Systems</b>				
2.24.1	04-2006	38175S	ADP Systems Code	3.27.68
<b>2.25 Web Services</b>				
2.25.1	03-2008	36513E	Roles and Responsibilities for the Web Services Division	
2.25.4	03-2008	36515A	Intranet Site and Web Server Security	
2.25.9	12-2008	36623B	IRS Intranet Web Content Data File Uniform Naming Conventions	
2.25.10	12-2008	37393G	Guidelines for Using Reusable Computer Code	
2.25.11	12-2008	36624M	Web Page Content Design Standards for the Intranet Web Environment	
2.25.12	12-2008	36625X	IRS Intranet Web Graphical Interface Standards	
2.25.13	04-2020	37394R	IRS Domain Naming Standards	
2.25.14	06-2018	37395C	Portal Environment Usability Services	
2.25.18	03-2008	36627T	Project Initiation and Approval	
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process	
2.25.104	05-2019	38941U	Lyris List Procedures	

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<b>2.27 Configuration Management</b>				
2.27.1	11-2014	47349K	Configuration Management	
<b>2.100 Integrated Process Management</b>				
2.100.3	11-2019	60800K	IT Process Asset Library	
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)	
<b>2.148 IT Support Services Management</b>				
2.148.1	11-2016	68033Z	IT Support Services Management Directive	
<b>2.150 Configuration and Change Management</b>				
2.150.3	04-2019	60768V	Change Management (ChM) Policy	2.27.1
<b>2.152 Data Engineering</b>				
2.152.3	11-2016	67565E	Naming Data Elements	

## Part 3: Submission Processing

<b>3.0 General</b>				
3.0.257	04-2015	33173Y	Systems Accountability Review	30(257)0
3.0.273	10-2012	33175U	Administrative Reference Guide	30(273)0
<b>3.5 Accounts Services</b>				
3.5.17	10-2011	33230I	Federal Tax Deposit System	35(17)0
3.5.20	12-2020	36983g	Processing Requests for Tax Return/Return Information	21.2.5
<b>3.10 Campus Mail and Work Control</b>				
3.10.203	01-2010	33433R	Mail Receiving and Sorting Operations	3(10)(203)0
<b>3.11 Returns and Documents Analysis</b>				
3.11.3 (LP)	11-2015	68430W	Returns and Documents Analysis - Individual Income Tax Returns (Large Print Version)	
3.11.8	10-2017	33465b	Information Return Processing	3(11)00
3.11.17	01-2009	36681H	Processing Forms 1120X and 8842	Part 21; 3.13.2 portions
3.11.95	01-2007	33565C	Foreign Information Return Processing	3(11)(95)0
<b>3.15 Adjustments</b>				
3.15.128	10-2007	33861N	IMF / NMF International DP Adjustments	3(15)(128)0
3.15.129	10-2007	33332F	BMF/NMF International DP Adjustments	3(15)(128)
3.15.259	07-2007	33867B	EPMF DP Tax Adjustments	3(15)(259)0
<b>3.21 International Returns and Documents Analysis</b>				
3.21.252	10-2007	34189S	Foreign Information Systems (FIS) Form 5471	
3.21.253	01-2007	34026I	Foreign Information System (FIS) Form 5472 Document Perfection	3(21)(253)0
3.21.259	01-2009	34024M	Applications for IRS Tax Identification Number	3(21)(259)0
3.21.260	01-2007	32999C	IRS Individual Taxpayer Identification Number (ITIN)	
3.21.262	01-2013	43867X	Processing Supplemental PTIN Applications for Religious Objectors and Foreign Preparers	
<b>3.22 International Error Resolution</b>				
3.22.253	01-2007	34027T	Foreign Information System (FIS) Form 5472	3(22)(253)0

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<b>3.24 ISRP System</b>				
3.24.6	01-2009	34311M	DP Tax Adjustments	<i>13.24.6</i>
3.24.17	10-2011	34545U	Federal Tax Deposit System	<i>3.29.17; 13(29)(17)0</i>
3.24.112	01-2008	34450M	Combined Annual Wage Reporting Reconciliation	<i>13.24.112</i>
3.24.173	01-2018	34697X	Centralized Files and Scheduling	<i>13.29.173</i>
3.24.175	01-2008	34702F	Processing Form 5713	<i>3.29.175; 13(29)(175)0</i>
3.24.201	01-2008	34743A	Unreported Income Backup Withholding	<i>3.29.201; 13(29)(201)0</i>
3.24.253	10-2007	34742P	Foreign Information System	<i>3.29.253; 13(29)(227)0</i>
3.24.259	01-2010	30711C	Applications for IRS Taxpayer Identification Numbers	<i>3.29.259; 13(29)(253)0</i>
<b>3.30 Work Planning and Control</b>				
3.30.28	03-2016	34740T	Individual Review	<i>3.30.00</i>
3.30.125	06-2007	32673T	BMF/EOMF/EPMP Inventories for Submission Processing Centers	
3.30.165	05-2013	34776V	Incentive Pay System	<i>3(30)(165)0</i>
<b>3.31 ADP Evaluation</b>				
3.31.125	01-2010	34780D	Procedures/Systems Change Request	<i>3(31)(125)0</i>
<b>3.37 International ISRP</b>				
3.37.3	01-2007	34861X	Individual Income Tax Returns	<i>13.37.3</i>
3.37.10	01-2010	34855T	Revenue Receipts	<i>13.37.10</i>
3.37.13	01-2009	34867L	Employment Tax Returns	<i>13.37.13</i>
3.37.154	01-2009	34877H	Unemployment Tax Returns	<i>13.37.154</i>
<b>3.38 International Tax Returns and Documents</b>				
3.38.128	10-2007	31905K	United States Certification for Reduced Tax Rates in Tax Treaty Countries	
<b>3.41 OCR Scanning Operations</b>				
3.41.268	10-2011	34931K	FTD Processing on SCRIPS	<i>3(41)(268)0</i>
<b>3.42 Electronic Tax Administration</b>				
3.42.1	01-2009	30618A	Overview of Electronic Tax Administration (ETA) Programs	<i>12.1.1; 3.42.228, 3.42.255; 3.11.38</i>
<b>3.43 Integrated Management System</b>				
3.43.401	12-2013	34937Y	Total Evaluation Performance System (TEPS) for Managers of Measured Employees	<i>3(43)(401)0</i>
3.43.411	02-2006	34939U	Total Evaluation Performance System (TEPS) Operations	<i>3(43)(411)0</i>
<b>3.45 TE/GE Processing</b>				
3.45.2	12-2009	37642S	TE/GE Systems Review	
<b>3.49 Statistics of Income Processing</b>				
3.49.6	01-2009	51079J	Instructions for Processing the Taxpayer Usage Study	<i>1.13.6</i>

## Part 4: Examining Process

<b>4.1 Planning and Special Programs</b>				
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering	<i>4.1 CH 3</i>

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4.1.4	10-2017	27606E	Other Programs and Other Source Workload	4.1 CH 4
4.1.6	10-2017	27609L	Storage of Selected Returns	4.1 CH 6
4.1.7	10-2017	27611X	Assignment of Selected Returns	4.1 CH 7
LEM 4.1.10	05-2010	49797S	Return Preparer Program Coordinator	New
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP	
LEM 4.1.22	03-2010	50259J	LMSB Workload Study	New
4.1.22	07-2020	49268K	LMSB Workload Study	LEM 4.1.22
4.1.23	08-2020	49269V	Determining Return Needs for LMSB	
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification	LEM 4.1.24
LEM 4.1.24	03-2010	50260K	LMSB Sources of Returns, Ordering and Classification	New
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems	
<b>4.2 General Examining Procedures</b>				
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities	4200
<b>4.3 Midwest Automated Compliance System (MACS)</b>				
4.3.1	07-2011	27744T	Overview	104.9 CH 1
4.3.2	07-2011	27745E	Responsibilities	104.9 CH 2
4.3.3	07-2011	27746P	MACS Security	104.9 CH 3
4.3.4	07-2011	27747A	User Procedures	104.9 CH 4
4.3.5	07-2011	27748L	Case Administration	104.9 CH 5
4.3.6	07-2011	27749W	Special Features and Procedures	104.9 CH 6
<b>4.4 AIMS Procedures and Processing Instructions</b>				
4.4.8	10-2011	30318X	Credit Transfers and Miscellaneous Adjustments	104.3 CH 8; 48(13)1-3
4.4.13	12-2010	30324B	IDRS Research	104.3 CH 13; 48(13)1-3
4.4.19	06-2021	30343I	Manual Refunds	104.3 CH. 19, 48(13)1, 48(13)2, 48(13)3, 4800
4.4.20	07-2012	30344T	Missing Returns and Error Accounts	104.3 CH 20; 48(13)1-3
4.4.28	04-2011	30362P	Revenue Agent Reports (RAR's) Sent to States	104.3 CH 28; 48(13)1-3
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing	4.4.13
<b>4.6 Payer Compliance</b>				
4.6.1	04-2008	32992D	Information Returns Program (IRP) Scope and Background	
4.6.2	04-2008	32994Z	Information Returns and Information Reporting	
<b>4.7 Examination Returns Control System (ERCS)</b>				
4.7.9	10-2013	30468E	Chief	4.7 CH 9
4.7.11	04-2016	30470Q	System Administrator and Database Administrator	4.7 CH 11
<b>4.8 Technical Services</b>				
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)	4.8 CH. 3

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4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments	
<b>4.9 Examination Technical Time Reporting System</b>				
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time	4.9 CH 2; 4810;(13)00
<b>4.10 Examination of Returns</b>				
LEM 4.10.2	04-2010	50048A	Pre-Contact Responsibilities	
4.10.12	12-2015	35205R	Frivolous Return Program	LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293
LEM 4.10.12	11-2009	40282C	Frivolous Return Program	New
<b>4.11 Examining Officers Guide (EOG)</b>				
4.11.7	09-2019	36014K	Corporate Liquidations/Dissolutions	
4.11.17	09-2016	36380T	Electronically Filed Returns	
4.11.34	06-2017	36419R	Innocent Spouse	4500
<b>4.13 Audit Reconsideration</b>				
4.13.8	12-2015	56014C	Exam SFR Reconsiderations	
<b>4.14 Statutory Notices of Deficiency</b>				
4.14.1	02-2008	30261D	Statutory Notices of Deficiency Issued by Area Offices	4.3.19 CH. 1; 4293
<b>4.15 Jeopardy/Termination Assessments</b>				
4.15.2	07-2021	28045H	Examination Procedures	4.15.4, 4.15.5, 4.15.7, 4.3.9 CH. 2, 4200, 4500, 4700, 4800
4.15.4	10-2018	28047D	Administrative and Judicial Review	4.3.9 CH. 4
4.15.5	10-2018	28049Z	Post-Assessment Procedures	4.3.9 CH. 5
4.15.6	07-2011	28050A	QMS Guidelines	4.3.9 CH 6; 4293.56, 4580, 4787, 4872
4.15.7	10-2018	28051L	Planning and Special Programs Procedures	4872
<b>4.18 Exam Offer-In-Compromise</b>				
4.18.2	11-2020	28828E	Doubt as to Liability Offers	4.3.21 CH 2, 4100, 4800, 4810, 4900
4.18.4	02-2017	28830Q	Combination Offers	4.3.21 CH 4
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements	4.3.21 CH 5, 4100, 4800, 4810, 4900
4.18.6	11-2020	28832M	Case Processing and Controls	4.3.21 CH 6, 4100, 4800, 4810, 4900
<b>4.19 Liability Determination</b>				
LEM 4.19.1	04-2010	32498M	Service Center Examination Operations	21.8.1
4.19.1	10-2007	36853R	Campus Examination Operations	21.8.1; 4100; 4(12)00, 4(13)00
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control	LEM 4.19.2; 21.8.4, 21.30; 4100, 41(12)0, 4(11)50, 4(12)00, 4(13)0
LEM 4.19.4	04-2010	32487F	CAWR Reconciliation Balancing	21.8.6
LEM 4.19.5	06-2010	32524X	Certification of State FUTA Credits	21.8.7
LEM 4.19.6	01-2010	35202K	SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare	
4.19.24	03-2016	59847J	Compliance Identity Theft	

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4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery	
<b>4.20 Examination Collectibility</b>				
4.20.2	06-2020	29632U	Scope Consideration	4.3.2 CH 2, 4000, 4100, 4200, 4400, 4700
4.20.3	06-2020	29633F	Soliciting Payment	4.3.2 CH 3, 4000, 4100, 4200, 4400, 4700
4.20.4	06-2020	29634Q	Installment Agreements	4.3.2 CH 4, 4000, 4100, 4200, 4400, 4700
<b>4.22 National Research Program (NRP)</b>				
LEM 4.22.3	05-2010	35251F	Classification of NRP Cases	
LEM 4.22.4	05-2010	35252Q	Examination of NRP Cases	
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns	
4.22.9	04-2020	51330H	International Form 1040 NRP Study	LEM 4.22.9
LEM 4.22.9	05-2010	51334Z	National Research Program (NRP)	
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines	
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns	
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.	
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines	
<b>4.23 Employment Tax</b>				
LEM 4.23.5	10-2009	49410W	Technical Guidelines for Employment Tax Issues	New
4.23.16	09-2012	35388T	Employment Tax	8116:352
<b>4.24 Excise Tax</b>				
4.24.3	07-2012	28304P	Selection, Assignment and Monitoring of Workloads	4.3.3 CH 3; 4700
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)	4.3.3 CH. 7
4.24.11	04-2012	35214C	Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC)	
4.24.12	04-2012	37649R	Excise Tax Technical Guidance Program	
<b>4.25 Estate and Gift Tax</b>				
LEM 4.25.2	08-2009	34597W	Campus Procedures for Estate Tax	New
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations	4.25.1 portions
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures	4.25.1 portions
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases	4.25.1 portions
4.25.10	07-2015	58883R	Case Closing Procedures	
4.25.11	07-2015	58884C	Special Examination Procedures	4.25.1 portions
4.25.14	07-2015	58887J	Miscellaneous Procedures	4.25.1 portions



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<b>4.26 Bank Secrecy Act</b>				
4.26.2	03-2019	27701C	Program Structure	4.3.4 CH 2
4.26.18	02-2018	50149M	Embedded Quality	
<b>4.27 Bankruptcy</b>				
4.27.2	07-2020	27751I	Examiner Responsibilities	4.27.5, 4.3.10 CH 2, 4500,
4.27.3	07-2020	27752T	Review and Processing Procedures	4.3.10 CH 3, 4500
4.27.4	05-2018	27753E	Statute of Limitations Considerations	4.3.10 CH 4
4.27.5	09-2019	27754P	Miscellaneous Provisions	4.3.10 CH 5
<b>4.28 Examination Specialization</b>				
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures	4.3.7 CH 1
<b>4.30 LMSB General Procedures</b>				
4.30.3	10-2018	32504F	Overseas Posts	
<b>4.31 Pass-Through Entity Handbook</b>				
LEM 4.31.4	02-2010	40896W	Administrative Adjustment Request	New
<b>4.35 Partnership and S Corporations</b>				
4.35.1	07-2016	27742X	Tax Audit Guidelines	4.3.1.5 CH 1
4.35.2	07-2016	27743I	Audit Techniques for Business Returns	4.3.1.5 CH 2
<b>4.40 Technical Advisor Program</b>				
4.40.1	09-2016	27628S	Technical Advisor Program	4.4 CH 1
4.40.2	09-2016	27629D	Program Responsibilities and Duties	4.4 CH 3
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)	4.4 CH 5
<b>4.42 Insurance Industry</b>				
4.42.1	10-2020	27667R	Introduction	4.4.2 CH 1, 4200, 4232.1
4.42.2	10-2020	27668C	Life Insurance Companies	4.4.2 CH 2, 4200, 4232.1
4.42.3	10-2020	27669N	Examination Methods and Techniques	4.4.2 CH 3, 4200, 4232.1
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments	4.4.2 CH 4, 4200, 4232.1
4.42.5	10-2020	27672K	Miscellaneous	4.4.2 CH 5, 4200, 4232.1
4.42.6	10-2020	27673V	Glossary	4.4.2 CH 6, 4200, 4232.1
<b>4.43 Retail Industry</b>				
4.43.1	04-2021	27595I	Retail Industry	4.4.3 CH 1, 4.4.3 CH 2, 4.4.3 CH 3, 4.4.3 CH 4, 4.4.3 CH 5, 4.4.3 CH 6, 4200, 4232.(13)
<b>4.44 Subchapter T Cooperatives</b>				
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives	7.8.2 CH 45
<b>4.46 LB&amp;I Guide for Quality Examinations</b>				
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan	4.45.2, 4.45.4
4.46.7	03-2016	38198R	Post Examination Activities	4.45.17
<b>4.49 Economist Program</b>				
4.49.1	03-2019	35060O	Overview - Economist Program	4.3.17 CH 1

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<b>4.51 LB&amp;I Case Management</b>				
4.51.1	03-2016	32526T	Rules of Engagement	
4.51.3	01-2007	35603Z	Limited Issue Focused Examinations (LIFE)	
4.51.5	04-2007	37348D	Industry Focus and Control of LMSB Compliance Issues	
4.51.6	03-2016	37346H	Issue Management Process Guide	
<b>4.53 SBSE Administrative Programs</b>				
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination	
<b>4.60 International Procedures</b>				
4.60.4	02-2021	35001X	LB&I International Programs	4.3.1.1 CH 1, 4200
4.60.5	12-2018	35002I	Classification of International-feature Returns	4.3.1.1 CH 2
4.60.8	08-2021	35005P	International Examination and Processing Procedures	4.3.1.1 CH 5, 4200
4.60.9	06-2021	35006A	International Examiner's Report	4.3.1.1 CH 6, 4200
<b>4.61 International Examination Guidelines</b>				
4.61.1	04-2021	27726X	Overview of Guidelines	4.3.1.2 CH 1, 4200, 4233
4.61.2	06-2021	27727I	Foreign Based Books and Records	4.3.1.2 CH 2, 4200, 4233
4.61.4	06-2021	27729E	Information Gathering	4.3.1.2 CH. 4, 4200, 4233
4.61.5	04-2021	27731Q	Entity Classification	4.3.1.2 CH. 7, 4200, 4233
4.61.6	06-2021	27732B	Boycotts	4.3.1.2 CH 9, 4200, 4233
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs	4.3.1.2 CH 15, 4200, 4233
4.61.9	11-2019	27736T	Possession Corporations	4.3.1.2 CH 16, 4200, 4233
<b>4.70 TE/GE Examinations</b>				
4.70.2	10-2013	32904J	TEGE Communications with Appeals	
<b>4.71 Employee Plans Examination of Returns</b>				
LEM 4.71.5	07-2010	35643J	Form 5330 Examinations	New
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)	7.6.5
4.71.15	09-2018	35242U	EP Special Review	
4.71.24	11-2019	61731S	Whistleblower Claims	
4.71.26	09-2019	67325S	Case Selection Criteria	
<b>4.72 Employee Plans Technical Guidelines</b>				
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues	7.7.1 CH 1; 7(10)54
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts	7.7.1 CH 12; 7(10)54:900
4.72.20	06-2014	60970J	Unrelated Business Activities	4.72.1 portions
<b>4.75 Exempt Organizations Examination Procedures</b>				
4.75.4	09-2019	33208E	Case Selection and Delivery	7900
4.75.5	09-2019	33209P	Information Items	7900
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System	

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4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives	
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)	PENDING
4.75.14	12-2010	33217P	Concluding the Examinations	7.6.5.3.2; 7.8.1
4.75.18	09-2018	33223T	Special Review	7.6.6
4.75.19	04-2011	33224E	Reviewers Memorandum	7.6.6
4.75.23	06-2010	33229H	Collateral Examinations	7.6.1; 7(10)15
4.75.26	09-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)	
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)	4.75.9, 7.6.5
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures	
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4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations	7.8.1 CH. 3
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities	7.8.1 CH.3
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations	7.6.2
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))	7(10)00
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations	7.8.1 CH 3
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4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools	7.8.1 CH 5
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	7.8.1 CH 3
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)	7.8.1 CH. 4
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4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)	7.8.1 CH. 7
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)	7.8.1 CH 10
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)	7.8.1 CH. 9
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4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)	7.8.1 CH. 17
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4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)	
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)	
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5.1.31	10-2018	49810A	Workload Management	
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5.8.26	11-2006	37640W	Special Case Processing	4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40
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LEM 5.9.13	06-2010	51072K	Manual Proofs of Claim and Common Claim Issues	
5.9.14	04-2016	39971S	Automated Proofs of Claim	5.9.14
LEM 5.9.17	06-2010	51073V	Closing a Bankruptcy Case	New
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5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy	5360, Exhs. 5300-1-4, 14-17, 30, 33-34
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property	5360,,Exhs. 5300-1-4, 14-17, 30, 33-34
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<b>5.12 Federal Tax Liens</b>				
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<b>5.13 Collection Quality Measurement</b>				
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5.13.5	10-2009	29931M	Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements	5.13 CH. 5
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<b>5.14 Installment Agreements</b>				
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7.27.4	11-2019	36075X	Taxation of Unrelated Business Income	7.8.2 CH. 35, 7700, 7751
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8.20.4	10-2006	33443N	Statute of Limitations	8.1.1 CH. 2 - 3
8.20.8	11-2007	36046U	Appeals Records Maintenance and Disposition	8.1.1 CH. 5; 8114
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9.5.6	08-2015	36220Q	Organized Crime & Strike Force	9.5 CH 6; 9830-9833.7
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9.9.2	07-2011	36447J	Criminal Investigation Management Information System Security and Setup	9.9 CH 2; 9782
9.9.13	02-2012	36458Q	Form 5043, Criminal Investigation Monthly Activity Report	9.9 CH 13; 9782
<b>9.10 Administrative Databases and Software</b>				
9.10.2	02-2009	36426G	Treasury Enforcement and Communication System and International Fugitive Notices	9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-9, 9781:594

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25.16.9	08-2007	36909A	Tax Exempt and Government Entities	121.6 CH. 9; 12(10)4
25.16.10	08-2007	36908P	Large and Mid-Size Business Division (LMSB)	121.6 CH. 8; 12(10)4
25.16.11	08-2007	36914T	Personnel Services (AWSS)	121.6 CH. 14; 12(10)4
25.16.12	08-2007	36911M	Criminal Investigation	121.6 CH. 11; 12(10)4

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25.16.13	08-2007	36915E	Time Reporting	121.6 CH. 15; 12(10)4
25.18 Community Property				
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property	
25.19 Health Coverage Tax Credit (HCTC)				
25.19.1	07-2017	39701S	General Information	
25.19.2	07-2017	39702D	Customer Service	
25.19.3	07-2017	39704Z	Eligibility	
25.19.4	07-2017	39705K	Registration	
25.19.5	07-2017	39706V	Payments	
25.19.6	07-2017	39707G	Additional HCTC Guidelines	
25.19.7	07-2017	50495D	Systems Operations (SO)	
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)	
25.23 Identity Protection and Victim Assistance				
25.23.4	11-2016	67664U	IDTVA Paper Process	21.6.2
25.23.5	10-2017	67665F	ACSS IDT Processing	5.19.6
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing	5.18.1
25.23.7	09-2017	67667B	AUR Identity Theft Processing	
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing	4.19.24
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	21.7.14

## Part 30: Administrative

30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.9	02-2006	29605N	Investigation Involving Chief Counsel and Regional Counsel Employees	Part (30)
30.4.10	01-2007	29710H	Grievances, Grievance Appeals, and Procedures	Part (30)
30.4.12	01-2007	29606Y	Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures	Part (30)
30.4.13	01-2007	29607J	Outside Employment (Including Legal Assistance to the Poor), Except Teaching	Part (30)
30.5 Resources, Services, and Financial Management				
30.5.4	01-2007	29609F	Employment Tenure Commitments for Attorney Personnel	Part (30)
30.5.5	01-2007	29124P	Reassignment Policy and Procedure	Part (30)
30.5.6	01-2007	29125A	Employee Details	Part (30)
30.5.7	01-2007	29127W	Appointment, Separation, and Clearance Procedures	Part (30)
30.6 Security and Emergency Preparedness				
30.6.3	01-2007	29270E	Flexiplace	Part (30)
30.7 Management Systems				
30.7.10	02-2006	29618Q	Closed Legal Case Files	Part (30)
30.7.11	05-2006	29619B	Correspondence Guidelines	Part (30)

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30.8 Library Services				
30.8.2	04-2006	29711S	Office Management and Services; Equipment and Property	Part (30)
30.8.3	04-2006	29272A	Communications Management	Part (30)
30.9 File Management				
30.9.3	04-2006	29715K	Annual Reports to Treasury Pertaining to Information Security Program	Part (30)
30.9.5	04-2006	30282G	Electronic Mail Use	Part (30)