



# Internal Revenue Manual Index

December 2022

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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This list displays the IRM sections that are no longer in effect, dating back ten years.</p> <p>An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.</p>

<p><b>BUSINESS OWNERS</b></p>	<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>
<p><b>IRM FORMAT</b></p>	<p>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.</p>
<p><b>IRM ONLINE</b></p>	<p><i>IRM Online</i> accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.</p>
<p><b>ELECTRONIC PUBLISHING WEBSITE</b></p>	<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>
<p><b>POINT OF CONTACT</b></p>	<p>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>.</p>

# Internal Revenue Manual (IRM) Numerical Index December 2022

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	10/22/2021	30379K	Chief Counsel	All
1.1.7	6/10/2020	30381W	Appeals	All
1.1.8	11/4/2022	30382H	National Taxpayer Advocate	All
1.1.10	2/25/2015	30384D	The Office of Equity, Diversity, and Inclusion	EDI
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	7/22/2022	30386Z	Information Technology	All
1.1.13	10/13/2021	30387K	Wage and Investment	All
1.1.16	3/15/2022	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	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	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	9/30/2021	14055T	Large Business and International Division	All
1.1.26	9/29/2021	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	8/16/2018	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	8/18/2022	92900T	Taxpayer Experience Office	All

### Chapter 1.2 Servicewide Policies and Authorities

1.2.1	7/26/2022	29301S	Servicewide Policy Statements	All
1.2.2	7/27/2022	73276Q	Servicewide Delegations of Authority	All
1.2.61	6/17/2022	50076S	Division Delegations of Authority for Wage and Investment	W&I
1.2.62	8/10/2021	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	12/16/2021	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	10/11/2022	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE

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

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<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
1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/17/2022	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/13/2020	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	11/10/2021	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
<b>Chapter 1.7 Research and Analysis for Tax Administration</b>				
1.7.1	8/12/2020	38795Q	Service-wide 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	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	5/19/2022	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Service-wide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Service-wide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/6/2022	50463T	Service-wide Electronic Research Program (SERP)	W&I
1.11.9	5/16/2022	53704J	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	3/30/2022	53277J	Interim Guidance Process	All
1.11.13	8/1/2022	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
<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	10/7/2022	38310P	Personal Property Management	All
1.14.5	9/13/2021	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Management Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS

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1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
<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	10/20/2022	31852I	Publishing Systems and Programs	All
1.17.3	7/15/2019	31853T	Tax Products Program	All
1.17.7	8/5/2022	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	11/18/2022	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	11/28/2022	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	11/10/2022	75322N	IRS Published Product Identificaton	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	10/14/2022	38314H	Forecasting Requirements	All
1.18.3	10/25/2022	38315S	Tax Forms Distribution Programs	W&I
1.18.4	3/23/2022	48239X	Knowledge Services	W&I
1.18.5	2/1/2021	48240Y	National Distribution Center	W&I
<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	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
<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	11/9/2022	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/14/2022	31773K	Addressing and Packaging	All
1.22.4	1/14/2021	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/12/2021	31775G	Mail Operations	All
1.22.6	10/27/2021	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All

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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
1.25.2	11/18/2022	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	7/15/2022	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	3/30/2022	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	10/21/2021	39947S	IRS Local Travel Guide	All
1.32.4	7/30/2021	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	3/16/2022	38880S	Reporting on Event-Related Spending	All
1.32.11	11/4/2021	55730Z	IRS City-to-City Travel Guide	All
1.32.12	6/7/2022	39982Z	IRS Relocation Travel Guide	CFO
1.32.13	4/27/2022	35266E	Relocation Services Program	CFO
1.32.14	7/1/2021	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	7/22/2020	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	4/29/2022	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
<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	11/12/2021	43166F	Purchase Card Program	All
1.35.5	10/13/2020	47417B	Advances, Prepaid Expenses and Other Assets	All
1.35.6	4/23/2021	43194X	Property and Equipment Accounting	All
1.35.13	7/2/2021	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All
1.35.16	8/24/2021	62653P	Managerial Cost Accounting	All
1.35.17	8/23/2022	62654A	Estimating Trust Fund Costs	All

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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
<b>Chapter 1.36 Administrative Accounting and Financial Management Reports</b>				
1.36.4	8/4/2022	68711S	Administrative (Non-tax) Debt Management	All
<b>Chapter 1.53 Small Business/Self-Employed</b>				
1.53.1	8/2/2022	37013J	Managing Organizational Change	SB/SE
<b>Chapter 1.54 TE/GE Division Organization and Management</b>				
1.54.1	9/9/2021	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	11/8/2022	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	7/13/2022	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*	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
2.2.4	10/18/2022	28577W	PCS Command Code TSINQ	Appeals
2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
2.2.6	10/20/2022	28579S	PCS Command Code TSNOT	Appeals
2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
2.2.9	10/20/2022	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*	11/18/2022	28124F	Command Codes TXMOD and SUMRY	All

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2.3.12	5/27/2022	28125Q	Command Code ACTON	All
2.3.13	4/16/2020	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	11/18/2022	28128X	Command Code ENMOD	All
2.3.16	12/10/2019	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	6/16/2020	28130J	Command Code ESTABD	All
2.3.18	2/20/2020	28131U	Command Code ESTABM	All
2.3.20	3/26/2020	28133Q	Command Code URINQ (URF)	All
2.3.25	4/13/2020	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	11/30/2012	28139E	Command Code TDINQ	All
2.3.27	6/7/2012	28140F	Command Code ECREQ	All
2.3.28	11/10/2022	28141Q	Command Code FTDPN	All
2.3.29	4/14/2020	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/11/2012	28143M	Command Code DAILY	All
2.3.31	12/11/2018	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/19/2020	28145I	Command Code MFTRA	All
2.3.34	7/31/2020	28147E	Command Code PATRA	Appeals
2.3.35*	12/30/2021	28102R	Command Code IRPTR	Appeals
2.3.36	12/17/2021	28148P	Command Code SCFTR	Appeals
2.3.37	12/16/2021	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/4/2020	28150B	Command Code TXCMP	Appeals
2.3.40	11/7/2022	28152X	Command Code PICRD	Appeals
2.3.41	4/22/2020	28153I	Command Code PIEST	Appeals
2.3.43	12/17/2021	28155E	Command Code PIFTF	Appeals
2.3.44*	2/5/2021	28156P	Command Code PIVAR	Appeals
2.3.45	4/12/2022	28157A	Command Code XSINQ	All
2.3.47*	8/13/2020	28159W	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/16/2021	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/14/2022	28161I	Command Code EICMP	Appeals
2.3.51	11/23/2022	28163E	Command Code IMFOL	Appeals
2.3.52	6/19/2020	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	6/1/2022	28165A	Command Code PMFOL	Appeals
2.3.54*	4/13/2020	30809R	Command Code DDBOL	Appeals
2.3.55	11/16/2022	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	2/20/2020	28168H	Command Code ESTABR	Appeals
2.3.57	10/20/2022	58088M	Command Code BRTVU	Appeals
<b>2.3.59*</b>	<b>12/12/2022</b>	<b>28171E</b>	<b>Command Codes BMFOL and BMFOR</b>	<b>CI</b>
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

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2.3.63	8/15/2017	28175W	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	8/23/2019	28177S	Command Code EMFOL	Appeals
<b>2.3.65</b>	<b>12/12/2022</b>	<b>53389C</b>	<b>EPMF Return Transaction File On-Line (ERTVU) Research</b>	<b>IT</b>
2.3.66	4/6/2020	28178D	Command Code PLINF and PLINQ	Appeals
2.3.68	10/26/2022	28112N	Command Codes DUPOL and DUPPG	IT
2.3.69	11/28/2022	28181A	Command Code VPARS	Appeals
2.3.70	6/5/2020	28182L	Command Code EFTPS	Appeals
2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	12/22/2021	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	10/26/2022	28186D	Command Code DDPOL	IT
2.3.76	4/28/2020	32675P	Command Code ISTSD	Appeals
2.3.77	4/28/2020	32676A	Command Code ISTSE	Appeals
2.3.78	3/30/2020	32689D	Command Code LOCAT	Appeals
2.3.79	4/21/2020	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	6/26/2020	37170F	Command Code DDBKD	Appeals
2.3.81	2/18/2020	55093B	Command Code ESTABA	All
2.3.82	2/19/2020	55095X	Command Code ESTABH	All
2.3.85*	4/15/2020	61664M	Command Code DFAST and DLITE	All
2.3.86	12/27/2021	67908N	Command Code IRPOL	Appeals
<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	11/14/2022	28193S	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	2/11/2019	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/11/2018	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/23/2022	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	6/2/2022	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
<b>2.4.10</b>	<b>12/6/2022</b>	<b>28199G</b>	<b>Command Codes EOREQ and EOCHG</b>	<b>All</b>
2.4.11	4/28/2020	28200W	Command Code NMFTM	IT
2.4.12	4/12/2022	28201H	Command Codes DELET and CCPYT	All
2.4.13	11/10/2022	28202S	Command Code TERUP	All
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2.4.15	11/15/2022	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	11/29/2022	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/3/2022	28209R	Command Codes REQ77, FRM77 and FRM7A	All

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

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2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
<b>Chapter 2.5 Systems Development</b>				
2.5.1*	6/6/2022	33496A	Systems Development	IT
2.5.3*	7/20/2022	33498W	Programming and Source Code Standards	IT
2.5.4*	12/17/2021	30905A	Document Standards	IT
2.5.5*	12/16/2021	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/17/2021	73139M	Function Point Standards	IT
2.5.11*	12/13/2021	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/16/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/27/2022	36192J	Database Design Techniques and Deliverables	IT
2.5.14	6/30/2010	35692E	Quality Assurance (QA)	IT
<b>Chapter 2.7 Information Technology (IT) Operations</b>				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
<b>Chapter 2.8 Audit Information Management System (AIMS)</b>				
2.8.1*	12/13/2018	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/21/2021	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/15/2021	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/14/2021	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/15/2021	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/14/2021	28760D	AIMS Command Code AMAXU	LB&I
2.8.7*	11/30/2022	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/15/2021	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
<b>Chapter 2.9 Integrated Data Retrieval System Procedures</b>				
2.9.1*	11/18/2020	28250C	Integrated Data Retrieval System	IT
<b>Chapter 2.11 IDRS Correspondence System</b>				
2.11.1	4/27/2020	28244Y	IDRS Correspondence	IT
<b>Chapter 2.12 Security and Privacy</b>				
2.12.2	5/13/2021	69748P	Security and Communication Services (SACS) Security Command Codes	IT
<b>Chapter 2.15 Enterprise Architecture (EA)</b>				
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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2.16.1	9/15/2022	49718J	ELC Guidance	All
<b>Chapter 2.17 Infrastructure Currency</b>				
2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
<b>Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services</b>				
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>				
2.28.1	8/2/2021	74354N	Unified Communications Policy	IT
<b>Chapter 2.30 Section 508</b>				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
<b>Chapter 2.100 Integrated Process Management</b>				
2.100.1	10/3/2019	48508B	Integrated Process Management Policy	IT
2.100.2	10/7/2019	59034Y	Integrated Process Management Standardization Process	IT
<b>Chapter 2.109 Risk, Issue, and Action Item Management Practices</b>				
2.109.1	4/16/2020	72207T	Risk, Issue, and Action Item Management Policy	IT
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
<b>Chapter 2.110 Requirements Engineering</b>				
2.110.1	8/12/2019	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
<b>Chapter 2.120 Solution Engineering</b>				
2.120.1	3/7/2022	59976N	Engineering Policy	All
2.120.6	3/8/2022	74884G	Engineering Planning Process	All
2.120.7	3/8/2022	74885R	Solution Design Process	All
2.120.8	3/8/2022	74886C	Interface Design Process	All
2.120.9	3/14/2022	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	3/15/2022	74889J	Engineering ELC Documentation Process	IT
2.120.11	3/8/2022	74890K	Data Management Process	All
2.120.12	3/8/2022	74891V	Naming Data Element(s)/Objects(s) Process	All

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2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
<b>Chapter 2.125 Change Management</b>				
2.125.1	10/31/2022	70893D	Change Management Policy	IT
2.125.2	10/21/2022	70895Z	Change Management Process Description	IT
<b>Chapter 2.126 Enterprise Organizational Readiness</b>				
2.126.1	11/20/2019	64032A	Enterprise Organizational Readiness Policy	IT
2.126.2	11/22/2019	67722P	Enterprise Organizational Readiness Process and Procedure Description	IT
<b>Chapter 2.127 Testing Standards and Procedures</b>				
2.127.1	5/15/2017	60807J	IT Test Policy	All
2.127.2	5/17/2017	60808U	IT Testing Process and Procedures	All
<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>				
2.144.1	10/1/2019	61944X	Capacity Management Policy	All
2.144.2	10/8/2019	61946T	Business Capacity Management	All
2.144.3	8/6/2019	62038U	Component Capacity Management	All
2.144.4	10/8/2019	62040G	Service Capacity Management	All
2.144.5	7/28/2015	64078Y	Enterprise Demand Forecast	All
<b>Chapter 2.145 Availability Management</b>				
2.145.1	10/1/2019	61942B	Availability Management Policy	All
2.145.2	10/1/2019	61943M	Availability Management Process Description	All
<b>Chapter 2.148 IT Support Services Management</b>				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	5/11/2020	68034K	Incident Management Process	All
2.148.3	5/29/2020	68035V	Request Fulfillment Process	All
<b>Chapter 2.149 IT Asset Management</b>				
2.149.1	9/29/2022	67329K	Asset Management Policy	All
2.149.2	9/30/2022	67331W	Asset Management Process Description	All
2.149.3	9/30/2022	67521C	Asset Management Hardware Procedures	All
2.149.4	9/30/2022	67522N	Asset Management Software Procedures	All
<b>Chapter 2.150 Configuration Management</b>				
2.150.1	11/7/2022	60766Z	Configuration Management Policy	IT
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2.150.5	4/26/2021	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
<b>Chapter 2.172 Enterprise Control Authority and Operations</b>				
2.172.1	4/21/2021	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/22/2021	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
<b>Chapter 2.173 IT Program Governance</b>				
2.173.1	1/28/2022	72357A	IT Governance Policy	IT
2.173.2	1/28/2022	72359W	IT Governance Procedures	IT

### Part 3 Submission Processing

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

<b>Chapter 3.0 General</b>				
3.0.101*	8/31/2022	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	11/17/2022	33178B	Losses and Shortages	W&I
3.0.230	11/3/2022	33181Y	Lockbox Processing Procedures	W&I
3.0.275	10/14/2021	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	5/29/2019	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I

<b>Chapter 3.5 Accounts Services</b>				
3.5.10	10/25/2022	37354H	Remittance Transaction Research (RTR) System	W&I
3.5.20*	12/15/2022	36983G	Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/8/2022	33260W	Files Management and Services	SB/SE

<b>Chapter 3.8 Deposit Activity</b>				
3.8.44*	11/8/2022	33386D	Campus Deposit Activity	SB/SE
3.8.45*	12/13/2022	29994V	Manual Deposit Process	SB/SE
3.8.46	11/19/2021	33950H	Discovered Remittance	SB/SE
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<b>Chapter 3.10 Campus Mail and Work Control</b>				
3.10.5	11/4/2022	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/15/2022	33395O	Information Returns Processing	W&I
3.10.72*	11/18/2022	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/15/2022	53717M	Batching and Numbering	All

<b>Chapter 3.11 Returns and Documents Analysis</b>				
3.11.3*	11/15/2022	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	10/19/2022	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/8/2022	33470U	Revenue Receipts	W&I
3.11.12*	10/19/2022	33480Q	Exempt Organization Returns	SB/SE
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3.11.15*	11/15/2022	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/15/2022	33500X	Corporate Income Tax Returns	W&I
3.11.20*	10/28/2022	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/7/2022	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	11/15/2022	33515W	Excise Tax Returns	W&I
3.11.25*	11/8/2022	33525S	Miscellaneous Tax Returns	W&I
3.11.26*	10/28/2022	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	10/28/2022	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/15/2022	33575Y	Estate and Gift Tax Returns	W&I
3.11.154*	11/8/2022	33581C	Unemployment Tax Returns	W&I
3.11.180*	11/15/2022	33583Y	Allocated Tips	W&I
3.11.212*	11/15/2022	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	11/4/2022	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/4/2022	51221V	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249*	11/15/2022	33586F	Processing Form 8752	W&I
<b>3.11.250</b>	<b>12/9/2022</b>	<b>74362N</b>	<b>Form 8300 Processing</b>	<b>W&amp;I</b>
<b>Chapter 3.12 Error Resolution</b>				
3.12.2*	11/16/2022	67652C	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	11/3/2022	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	11/9/2022	33620Q	Information Returns Processing	SB/SE
3.12.10*	11/14/2022	33630M	Revenue Receipts	LB&I
3.12.12*	10/24/2022	33640I	Exempt Organization Returns	TE/GE
3.12.13*	11/16/2022	33645L	Employment Tax Returns	W&I
3.12.14*	11/9/2022	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15*	11/9/2022	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/8/2022	33660A	Corporate Income Tax Returns	W&I
3.12.21	11/15/2022	33670W	Credit and Account Transfers	SB/SE
3.12.22*	10/20/2022	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	11/15/2022	33675Z	Excise Tax Returns	W&I
3.12.26*	10/24/2022	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/8/2022	33695R	General Unpostables	All
3.12.37*	11/7/2022	33710V	IMF General Instructions	SB/SE
3.12.38*	11/8/2022	32384X	BMF General Instructions	SB/SE

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3.12.154*	11/2/2022	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	10/24/2022	33744B	EPMF Unpostables	W&I
3.12.179*	11/14/2022	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/14/2022	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/10/2022	33752B	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/8/2022	33753M	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/10/2022	33756T	Error Resolution System for Excise Tax Returns	W&I
3.12.249*	11/17/2022	33755I	Processing Form 8752	W&I
3.12.251*	11/4/2022	33761M	Corporation Income Tax Returns	W&I
3.12.263*	11/4/2022	33741U	Estate and Gift Tax Returns	W&I
3.12.278	10/25/2022	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/2/2022	31656Y	BMF/CAWR/PMF Unpostable Resolution	W&I
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10.5.2	1/24/2020	49877B	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	9/2/2022	49879X	Incident Management Program	All
10.5.5	7/10/2018	49880Y	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	1/31/2020	49881J	Privacy Act	All
10.5.7	8/31/2022	49882U	Use of Pseudonyms by IRS Employees	All
10.5.8*	2/20/2018	49883F	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
<b>Chapter 10.6 Continuity Operations</b>				
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10.6.2	3/21/2022	71637B	Continuity Plan Requirements	All
10.6.3	3/21/2022	71636Q	Test, Training, and Exercise Requirements	Commissioner
10.6.4	3/18/2022	71634U	Incident Management Program	All
10.6.5	3/18/2022	71633J	Annual Certification Requirements	Commissioner
10.6.6	3/18/2022	71632Y	Pandemic Plan Requirements	All
10.6.7	7/1/2022	75036Y	Emergency Notification System	HCO
<b>Chapter 10.8 Information Technology (IT) Security</b>				

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10.8.6*	5/27/2022	50384V	Application Security and Development	IT
10.8.11*	7/26/2022	75047F	Application Security Policy	IT
10.8.15*	12/16/2021	72452Y	General Platform Operating System Security Policy	IT
10.8.21*	9/23/2021	54962B	Database Security Policy	All
10.8.22*	2/8/2022	55175G	Web Server Security Policy	All
10.8.23*	2/28/2022	71249P	Application Server Security Policy	IT
10.8.24*	9/28/2021	68066U	Cloud Computing Security Policy	IT
10.8.26*	4/25/2022	49826K	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27*	5/24/2022	50851F	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33*	2/24/2022	72592J	Mainframe System Security Policy	IT
10.8.34*	11/21/2022	50208S	IDRS Security Controls	All
10.8.50*	11/25/2020	49074M	Servicewide Security Patch Management	IT
10.8.52*	8/22/2022	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54*	2/23/2022	51043H	Minimum Firewall Administration Requirements	All
10.8.55*	5/4/2022	66020C	Network Security Policy	All
10.8.60*	7/16/2021	51228U	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62*	2/24/2022	51230G	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
<b>Chapter 10.9 National Security Information</b>				
10.9.1	4/13/2021	51732H	Classified National Security Information	All
<b>Chapter 10.10 Identity Assurance</b>				
10.10.1	12/3/2019	72356P	IRS Electronic Signature (e-Signature) Program	All
10.10.2	8/5/2022	75235P	Authentication Risk Assessments in Non-Digital Channels	All
<b>Chapter 10.23 Personnel Security</b>				
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## Part 11 Disclosure, Communications, and Liaison

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

### Chapter 11.1 Communications

11.1.1	7/2/2015	31861T	Introduction	C&L
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11.1.4	2/17/2015	37584X	Content Policies and Standards for Intranet Sites	C&L
<b>Chapter 11.3 Disclosure of Official Information</b>				
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11.3.3	2/9/2022	30425N	Disclosure to Designees and Practitioners	All
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11.3.11	6/21/2022	30434Y	Other Information Available to the Public	All
11.3.12	9/28/2018	30435J	Designation of Documents	All
11.3.13	10/5/2021	30436U	Freedom of Information Act	All
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11.3.22	8/4/2021	30445F	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
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11.3.27	5/12/2017	30450Y	Disclosure of Returns and Return Information to Grand Juries	All
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11.3.30	4/29/2020	30453F	Disclosure to the President	All
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11.3.36	7/21/2015	30459T	Safeguard Review Program	All
11.3.37	9/17/2019	30461F	Recordkeeping and Accounting for Disclosures	All
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11.3.39	7/19/2019	30463B	Computer Matching and Privacy Protection Act	All
11.3.40	9/18/2020	30464M	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
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### Chapter 11.4 Office of Governmental Liaison

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<b>Chapter 11.5 Legislative Affairs</b>				
11.5.1	8/12/2022	48639B	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2/2022	39914X	Congressional Affairs Program	All
11.5.4	10/25/2022	67879V	Legislative Analysis and Tracking Implementation Services Program	All
<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
11.53.4	4/15/2015	48693P	TIGTA/GAO	SB/SE
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<b>Chapter 11.55 Wage and Investment</b>				
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<b>Part 13 Taxpayer Advocate Service</b>				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
<b>Chapter 13.1 Taxpayer Advocate Case Procedures</b>				
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13.1.2	10/5/2020	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	4/5/2021	35723S	TAS Authorities	All
13.1.5	8/27/2020	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/23/2020	30657Z	Casework Communications	All
13.1.7	9/21/2021	30658K	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/19/2021	30659V	Congressional Affairs Program	TAS
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13.1.14	11/14/2022	35726Z	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	9/21/2021	35727K	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/4/2021	35728V	Receipt and Intake of TAS Cases	TAS
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13.1.21	4/1/2021	47434M	Closing TAS Cases	TAS
13.1.22	8/4/2022	49944H	Manual Inventory Balancing Procedures	TAS
13.1.23	6/8/2022	52344F	Taxpayer Representation	TAS
13.1.24	10/31/2022	71441H	Advocating for Case Resolution	TAS
<b>Chapter 13.2 Systemic Advocacy</b>				
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13.2.2	9/29/2020	30666K	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/17/2022	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/19/2022	58125E	Information Gathering Projects (IGP)	All
13.2.5	10/20/2022	73767K	Advocacy Projects	All
13.2.6	10/21/2022	73768V	Immediate Interventions	TAS
13.2.7	11/3/2020	73769G	Collaborative Efforts	All
13.2.8	11/3/2020	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
<b>Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program</b>				
13.3.1*	12/10/2020	30667V	NTA Toll-free Procedures	All
<b>Chapter 13.4 TAS TAMIS Guide</b>				
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<b>Chapter 13.5 TAS Balanced Measures</b>				
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<b>Chapter 13.6 Taxpayer Advocate Service Communications</b>				
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<b>Chapter 13.7 Taxpayer Advocacy Panel Program</b>				
13.7.1	9/21/2021	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
<b>Chapter 13.8 Low Income Tax Clinic Program</b>				
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<b>Chapter 13.9 The National Taxpayer Advocate Office</b>				
13.9.1	10/8/2020	47234K	Procedures for Taxpayer Advocate Directives	TAS
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## Part 20 Penalty and Interest

*(Assessment and abatement of penalties and interest.)*

### Chapter 20.1 Penalty Handbook

20.1.1*	10/19/2020	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	3/9/2022	33068E	Failure To File/Failure To Pay Penalties	Appeals
20.1.3*	10/13/2022	33071B	Estimated Tax Penalties	Appeals
20.1.4*	2/9/2018	36750J	Failure to Deposit Penalty	Appeals
20.1.5	8/31/2021	33073X	Return Related Penalties	Appeals
20.1.6	10/13/2021	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	12/16/2022	33064M	Information Return Penalties	All
20.1.8*	10/6/2022	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	10/12/2022	33062Q	Miscellaneous Penalties	Appeals
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### Chapter 20.2 Interest

20.2.1*	12/13/2021	32961E	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	3/5/2015	32965W	Overpayment Interest	Appeals
20.2.5*	10/2/2020	32966H	Interest on Underpayments	Appeals
20.2.7*	11/13/2018	32968D	Abatement and Suspension of Debit Interest	Appeals
20.2.9	8/2/2013	32971A	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	8/1/2018	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/13/2018	32974H	Miscellaneous Interest Provisions	Appeals
20.2.14*	2/1/2017	32978Z	Netting of Overpayment and Underpayment Interest	SB/SE

### Chapter 20.3 Penalty Program Internal Processes

20.3.1*	10/6/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
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## Part 21 Customer Account Services

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

### Chapter 21.1 Accounts Management and Compliance Services Operations

21.1.1	7/27/2022	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	8/29/2022	36801P	Reference Materials Overview	LB&I
21.1.3*	9/6/2022	36802A	Operational Guidelines Overview	LB&I
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21.2.2	9/9/2022	36807D	Research	LB&I
21.2.3*	9/6/2022	36808O	Transcripts	W&I
21.2.4*	9/12/2022	36809Z	Master File Accounts Maintenance	LB&I
<b>Chapter 21.3 Taxpayer Contacts</b>				
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21.3.3	8/29/2022	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	9/1/2022	36814S	Field Assistance	W&I
21.3.5	9/16/2022	28016E	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6*	9/7/2022	28017P	Forms and Information Requests	Appeals
21.3.7*	9/1/2022	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/19/2022	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/8/2022	33093P	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	9/7/2022	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/28/2022	54528B	Information Returns Reporting Procedures	W&I
<b>Chapter 21.4 Refund Inquiries</b>				
21.4.1*	8/10/2022	36815D	Refund Research	SB/SE
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21.4.4*	9/8/2022	36818K	Manual Refunds	SB/SE
21.4.5*	9/7/2022	36819V	Erroneous Refunds	SB/SE
21.4.6*	9/6/2022	36820W	Refund Offset	SB/SE
<b>Chapter 21.5 Account Resolution</b>				
21.5.1*	9/15/2022	36821H	General Adjustments	SB/SE
21.5.2*	9/12/2022	36822S	Adjustment Guidelines	W&I
21.5.3*	9/15/2022	36823D	General Claims Procedures	SB/SE
21.5.4*	8/5/2022	36824O	General Math Error Procedures	SB/SE
21.5.5	9/16/2022	36825Z	Unpostables	SB/SE
21.5.6*	8/31/2022	36826K	Freeze Codes	SB/SE
21.5.7*	8/31/2022	36827V	Payment Tracers	SB/SE
21.5.8*	8/29/2022	36828G	Credit Transfers	W&I
21.5.9*	9/15/2022	36829R	Carrybacks	W&I
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21.5.11*	10/19/2022	36831D	Employee Plan Accounts	TE/GE
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21.6.3*	9/12/2022	36834K	Credits	SB/SE
21.6.4*	8/19/2022	36835V	Tax Computation / Accounting Period Changes	SB/SE
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21.6.6*	9/1/2022	36837R	Specific Claims and Other Issues	W&I
21.6.7*	8/15/2022	36838C	Adjusting Individual Tax Accounts	SB/SE
21.6.8*	7/25/2022	36839N	Split Spousal Assessments	SB/SE
<b>Chapter 21.7 Business Tax Returns and Non-Master File Accounts</b>				
21.7.1*	8/15/2022	36841Z	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	8/23/2022	36842K	Employment and Railroad Tax Returns	SB/SE
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21.7.4*	8/19/2022	36844G	Income Taxes/Information Returns	W&I
21.7.7*	10/19/2022	36847N	Exempt Organizations and Tax Exempt Bonds	TE/GE
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<b>Chapter 21.8 International</b>				
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21.8.2*	9/1/2022	49814S	BMF International Adjustments	W&I
21.8.4*	8/31/2022	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5*	8/17/2022	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	8/29/2022	49818K	Exemptions from US Withholding (Form 8233)	W&I
21.8.7	12/7/2021	69286Y	Form-Related Communication	All
<b>Chapter 21.10 Quality Assurance</b>				
21.10.1	9/7/2022	36867F	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE

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## Part 22 Taxpayer Education and Assistance

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

### **Chapter 22.24 IRS Taxpayer Burden Reduction**

22.24.1	1/8/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
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### **Chapter 22.30 Wage and Investment Outreach Procedures**

22.30.1	9/21/2022	36870C	Stakeholder Partnerships, Education and Communication	W&I
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### **Chapter 22.31 Multilingual Initiatives**

22.31.1	6/15/2022	39864C	IRS Language Services	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.)*

### **Chapter 25.1 Fraud Handbook**

25.1.1	4/22/2021	27681V	Overview/Definitions	Appeals
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25.1.2	4/23/2021	27682G	Recognizing and Developing Fraud	Appeals
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25.1.3*	6/10/2021	27683R	Criminal Referrals	Appeals
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25.1.4	6/11/2021	27684C	Administrative Joint Investigation	Appeals
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25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
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25.1.6	6/10/2021	27686Y	Civil Fraud	CI
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25.1.7	6/10/2021	27687J	Failure to File	Appeals
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25.1.8	7/15/2021	27688U	Field Collection	Appeals
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25.1.9*	10/7/2022	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
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25.1.10	7/22/2021	34951C	LB&I Fraud Procedures	LB&I
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25.1.11*	7/26/2021	49714R	Campus Collection Fraud Procedures	Appeals
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25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
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25.1.14	9/29/2021	54034A	Campus Examination Fraud Procedures	SB/SE
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25.1.15*	7/8/2022	39383E	Emerging Threats Mitigation Team	All
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### **Chapter 25.2 Information and Whistleblower Awards**

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25.2.2	5/28/2020	27544R	Whistleblower Awards	All
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<b>Part 36 Appellate Litigation and Actions on Decision</b>				
<b>Chapter 36.1 Guiding Principles for Appeals</b>				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
<b>Chapter 36.2 Appeal/Certiorari Recommendations</b>				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
<b>Chapter 36.3 Actions on Decision</b>				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
<b>Chapter 36.4 Litigation Exhibits</b>				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
<b>Part 37 Disclosure</b>				
<b>Chapter 37.1 Sections 6110 and 6103 of Title 26</b>				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel

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Section	Date	Catalog	Section Title	Audience
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
<b>Chapter 37.2 Privacy Act of 1974; Freedom of Information Act</b>				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
<b>Part 38 Criminal Tax</b>				
<b>Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage</b>				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
<b>Chapter 38.2 Review of Criminal Tax Cases</b>				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
<b>Chapter 38.3 Criminal Tax Policy and Exhibits</b>				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
<b>Part 39 General Legal Services</b>				
<b>Chapter 39.1 Professionalism and Government Ethics Programs</b>				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
<b>Chapter 39.2 Labor and Related Matters</b>				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
<b>Chapter 39.3 Claims and Suits</b>				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
<b>Chapter 39.4 Practice Before the Internal Revenue Service</b>				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<b>Chapter 39.5 Public Contracts and Technology Law</b>				
39.5.1	4/8/2022	29471R	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.)*

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

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

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

4.48.2	10/2012	Valuation Assistance for Cases Involving Works of Art	Appeals
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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	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	02/2022	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	02/2022	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	07/2022	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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

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

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

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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
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2022	Congressional Affairs Program	All
11.5.4	10/2022	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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*(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)*

1.1.6	10/2021	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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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**

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

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

## **Part 33 Legal Advice**

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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
34.5.2	04/2021	Refund Litigation	Counsel

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

## **Part 35 Tax Court Litigation**

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

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

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## **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 SettlementOffers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

## **Part 37 Disclosure**

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

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39.3.1	04/2022	Claims, Suits, and Related Matters	Counsel
39.4.1	04/2022	Matters Relating To Practice Before the IRS	Counsel
39.5.1	04/2022	Public Contracts, Technology Law, and Related Matters	Counsel

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

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

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

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1.35.19	06/2021	User Fees	CFO
1.35.24	12/2020	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

**Part 3 Submission Processing**

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

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

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

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

### **Part 9 Criminal Investigation**

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

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

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

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9.11.4	03/2021	Personnel Matters	CI
9.12.1	11/2022	Miscellaneous Administrative Procedures	CI

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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	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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

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1.1.17	08/2022	Facilities Management and Security Services	All
1.4.6	05/2020	Managers Security Handbook	All
1.14.2	08/2019	Supply Purchasing Program	All
1.14.3	09/2018	Furniture and Equipment Standards	FMSS
1.14.4	10/2022	Personal Property Management	All
1.14.5	09/2021	Occupational Health and Safety Program	All
1.14.6	09/2017	Real Property Management Program	FMSS
1.14.7	09/2018	Motor Vehicle Fleet Management Program	All
1.14.8	09/2017	Identifying Space Efficient Buildings	FMSS
1.14.9	04/2019	IRS Parking Program	All
1.14.12	08/2022	IRS Environmental Compliance Program	All
1.57.1	04/2021	Quality Assurance Programs	FMSS

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

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

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

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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	10/2022	Human Capital Office	HCO
1.4.1	01/2012	Management Roles and Responsibilities	All
1.4.12	07/2022	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	10/2022	Uses of Section 1204 Statistics	All
1.5.3	10/2022	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

## **Part 6 Human Resources Management**

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

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

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

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

**Part 10 Security, Privacy and Assurance**

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

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

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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.)*

25.29.1	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
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## **Part 1 Organization, Finance and Management**

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

## **Part 2 Information Technology**

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	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	11/2022	Command Codes TXMOD and SUMRY	All
2.3.12	05/2022	Command Code ACTON	All
2.3.13	04/2020	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2022	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2020	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All

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2.3.27	06/2012	Command Code ECREQ	All
2.3.28	11/2022	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	12/2021	Command Code IRPTR	Appeals
2.3.36	12/2021	Command Code SCFTR	Appeals
2.3.37	12/2021	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	11/2022	Command Code PICRD	Appeals
2.3.41	04/2020	Command Code PIEST	Appeals
2.3.43	12/2021	Command Code PIFTF	Appeals
2.3.44	02/2021	Command Code PIVAR	Appeals
2.3.45	04/2022	Command Code XSINQ	All
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2022	Command Code EICMP	Appeals
2.3.51	11/2022	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	06/2022	Command Code PMFOL	Appeals
2.3.54	04/2020	Command Code DDBOL	Appeals
2.3.55	11/2022	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	10/2022	Command Code BRTVU	Appeals
2.3.59	12/2022	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	07/2019	Command Code ESTAB	Appeals
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2022	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	10/2022	Command Codes DUPOL and DUPPG	IT
2.3.69	11/2022	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2021	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	10/2022	Command Code DDPOL	IT
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	06/2020	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	04/2020	Command Code DFAST and DLITE	All
2.3.86	12/2021	Command Code IRPOL	Appeals
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	11/2022	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	11/2022	Command Codes ESIGN and BSIGN	All
2.4.9	06/2022	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2022	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	04/2022	Command Codes DELET and CCPYT	All
2.4.13	11/2022	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All
2.4.15	11/2022	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16	11/2022	Command Codes REQ54 and ADJ54	All

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2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2022	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	12/2022	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUR, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	12/2022	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	12/2022	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	11/2022	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	12/2011	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	07/2022	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	04/2020	Command Code CCASG for Case Control Activity System	All
2.4.43	11/2022	Command Code PINEX	All
2.4.44	08/2021	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	11/2022	Command Code VPMSG	All
2.4.48	11/2022	Command Code VPPIN	All

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

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

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

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

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

10.8.1	12/2022	Policy and Guidance	All
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10.8.5	10/2021	Domain Name System (DNS) Security Policy	IT
10.8.6	05/2022	Application Security and Development	IT
10.8.11	07/2022	Application Security Policy	IT
10.8.15	12/2021	General Platform Operating System Security Policy	IT
10.8.21	09/2021	Database Security Policy	All
10.8.22	02/2022	Web Server Security Policy	All
10.8.23	02/2022	Application Server Security Policy	IT
10.8.24	09/2021	Cloud Computing Security Policy	IT
10.8.26	04/2022	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	05/2022	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	02/2022	Mainframe System Security Policy	IT
10.8.34	11/2022	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	08/2022	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	02/2022	Minimum Firewall Administration Requirements	All
10.8.55	05/2022	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	02/2022	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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

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

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

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

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4.46.5	05/2022	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.60.1	10/2018	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.61.3	12/2018	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All
4.62.3	04/2019	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I

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4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	07/2022	The IRS FFI List Publishing Processes Document	LB&I

**Part 7 Rulings and Agreements**

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

7.40.1	08/2020	Industry Issue Resolution (IIR) Program	Appeals
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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	07/2022	LB&I Intranet Publishing Standards	LB&I

**Part 21 Customer Account Services**

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

21.8.7	12/2021	Form-Related Communication	All
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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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**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

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**Part 1 Organization, Finance and Management**

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

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

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**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**

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

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

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

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

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

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

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

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

11.3.1	10/2022	Introduction to Disclosure	All
11.3.2	02/2022	Disclosure to Persons with a Material Interest	All
11.3.3	02/2022	Disclosure to Designees and Practitioners	All
11.3.4	09/2020	Congressional Inquiries	All

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

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**Part 25 Special Topics**

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

25.4.1	03/2021	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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*(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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1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	07/2022	Servicewide Policy Statements	All
1.2.2	07/2022	Servicewide Delegations of Authority	All
1.4.5	12/2020	Corporate Tax Administration Tools	All
1.7.1	08/2020	Servicewide Research for Tax Administration	All
1.11.1	10/2022	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	05/2022	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	05/2022	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	03/2022	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

## **Part 3 Submission Processing**

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

3.49.5	11/2022	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	06/2019	Statistical Editing of Corporation Tax Returns	RAAS

## **Part 4 Examining Process**

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

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

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RAAS**

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4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/2021	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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### RPO

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

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

1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO

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

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

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

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

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

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

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

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4.19.16	11/2021	Claims	SB/SE
4.19.17	10/2016	Non-Filer Program	SB/SE
4.19.22	04/2022	CAWR Control	SB/SE
4.19.23	09/2022	FUTA Control	SB/SE
4.19.25	06/2022	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	06/2020	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	02/2022	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	05/2021	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	08/2020	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	01/2021	Classification Settlement Program (CSP)	Appeals
4.23.7	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	03/2021	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2021	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	05/2020	Statute Control and Extension	Appeals
4.23.15	01/2020	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	01/2020	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I

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4.23.23	06/2021	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2022	Campus Employment Tax Non-Filer Program	SB/SE
4.24.1	08/2022	Introduction to Excise Taxes	SB/SE
4.24.2	08/2021	Form 637 Excise Tax Registrations	Appeals
4.24.5	02/2019	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	08/2022	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/2020	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	07/2021	Excise Tax Penalties Guidance	SB/SE
4.24.10	04/2022	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2022	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	01/2020	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/2016	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/2020	Excise Case Selection	SB/SE
4.24.20	07/2020	Excise Tax Report Writing Guide	SB/SE
4.24.21	07/2020	Case Closings	SB/SE
4.24.22	08/2021	Campus Procedures for Excise Tax	SB/SE
4.24.23	08/2021	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	08/2021	Form 637 Registration File Administration and Required Documentation	LB&I
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.25.1	06/2021	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2020	Campus Estate and Gift	SB/SE
4.25.3	07/2018	Planning, Classification, and Selection	SB/SE
4.25.4	07/2020	International Estate and Gift Tax Examinations	SB/SE
4.25.5	07/2020	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE

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

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

### **Part 5 Collecting Process**

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

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

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5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	07/2019	Locating Taxpayers and their Assets	All
5.1.19	02/2020	Collection Statute Expiration	SB/SE
5.1.20	07/2019	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	08/2019	Disclosure	SB/SE
5.1.23	06/2022	Taxpayer Representation	SB/SE
5.1.24	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	06/2020	IDRS and Data Security for Collection	SB/SE
5.1.28	07/2021	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	10/2022	Collection Reports	SB/SE
5.3.1	10/2022	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	12/2019	General Case Processing	SB/SE
5.4.11	05/2021	CCP Installment Agreements	SB/SE
5.4.12	11/2016	Field Office Resource Team	SB/SE
5.4.13	06/2014	CCP General Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2012	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	12/2011	Proof of Claim Procedures in Decedent Cases	Appeals
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	06/2013	Collection on Accounts with Special Estate Tax Elections	Appeals
5.5.7	12/2022	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	12/2022	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	12/2022	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	12/2020	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	02/2020	FTD Alerts	Appeals
5.7.2	02/2021	Letter 903 Process	SB/SE
5.7.3	08/2015	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	Appeals

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5.7.4	06/2017	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	11/2014	Collectibility Determination	SB/SE
5.7.6	07/2017	Trust Fund Penalty Assessment Action	Appeals
5.7.7	08/2015	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2018	Federal Contractors	SB/SE
5.7.10	07/2017	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	04/2021	Overview	Appeals
5.8.2	09/2022	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	10/2022	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	09/2020	Investigation	SB/SE
5.8.5	09/2021	Financial Analysis	Appeals
5.8.6	06/2021	Collateral Agreements	SB/SE
5.8.7	06/2022	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	12/2019	Acceptance Processing	SB/SE
5.8.9	09/2022	Actions on Post-Accepted Offers	Appeals
5.8.10	03/2022	Special Case Processing	Appeals
5.8.11	10/2019	Effective Tax Administration	Appeals
5.8.12	04/2018	Independent Administrative Review	Appeals
5.9.1	06/2017	Overview of Bankruptcy	SB/SE
5.9.2	08/2016	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	12/2019	Common Bankruptcy Issues	SB/SE
5.9.5	11/2022	Opening a Bankruptcy Case	SB/SE
5.9.6	12/2020	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	11/2016	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	01/2020	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	10/2018	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	10/2022	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	11/2022	Insolvency Mail Processing	SB/SE
5.9.12	01/2022	Insolvency Automated Processes	SB/SE

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	09/2022	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	12/2017	Payments in Bankruptcy	SB/SE
5.9.16	03/2019	Insolvency Case Monitoring	SB/SE
5.9.17	07/2022	Closing a Bankruptcy Case	SB/SE
5.9.18	12/2022	Automated Discharge System (ADS)	SB/SE
5.9.19	03/2019	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	03/2021	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	10/2022	Pre-Seizure Considerations	SB/SE
5.10.2	08/2022	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2022	Conducting the Seizure	SB/SE
5.10.4	08/2022	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	05/2021	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	11/2021	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	05/2021	Notice of Levy in Special Cases	Appeals
5.11.7	07/2022	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals
5.12.8	10/2013	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	09/2015	Lien Related Certificates	Appeals
5.12.11	10/2013	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	09/2021	Securing Installment Agreements	Appeals
5.14.2	04/2019	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	10/2019	Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	04/2021	Currently Not Collectible	SB/SE
5.17.1	06/2019	General Information	SB/SE
5.17.2	03/2019	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	03/2022	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	08/2019	Summonses	SB/SE
5.17.7	07/2012	Liability of Third Parties for Unpaid Employment Taxes	Appeals
5.17.8	04/2020	General Provisions of Bankruptcy	SB/SE
5.17.9	10/2016	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2020	Chapter 11 Bankruptcy (Reorganization)	SB/SE

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5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2019	Investigations and Reports	Appeals
5.17.13	07/2012	Insolvencies and Decedents' Estates	Appeals
5.17.14	09/2020	Fraudulent Transfers and Transferee and Other Third Party Liability	Appeals
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	03/2020	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	11/2020	Business Returns IRC 6020(b) Processing	Collection
5.19.1	11/2022	Balance Due	Appeals
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	11/2020	Backup Withholding Program	SB/SE
5.19.4	03/2022	Enforcement Action	SB/SE
5.19.5	12/2022	ACS Inventory	SB/SE
5.19.6	07/2022	ACS Support	SB/SE
5.19.7	10/2022	Monitoring Offer In Compromise	SB/SE
5.19.8	12/2019	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	06/2022	Collection Operations Transcript Processing	SB/SE
5.19.11	07/2022	Withholding Compliance Program	SB/SE
5.19.12	09/2021	Centralized Lien Operation	SB/SE
5.19.13	10/2022	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	11/2021	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	12/2020	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2016	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	03/2022	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	03/2020	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2020	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	08/2020	Passport Program	SB/SE

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

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

11.53.4	04/2015	TIGTA/GAO	SB/SE
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## **Part 20 Penalty and Interest**

*(Assessment and abatement of penalties and interest.)*

20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2022	Failure To File/Failure To Pay Penalties	Appeals
20.1.3	10/2022	Estimated Tax Penalties	Appeals

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
20.1.4	02/2018	Failure to Deposit Penalty	Appeals
20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	10/2021	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	12/2022	Information Return Penalties	All
20.1.8	10/2022	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	10/2022	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/2021	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	12/2021	Interest Introduction, Standards and Guidelines	Appeals
20.2.4	03/2015	Overpayment Interest	Appeals
20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/2018	Miscellaneous Interest Provisions	Appeals
20.2.14	02/2017	Netting of Overpayment and Underpayment Interest	SB/SE
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

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

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

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
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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

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25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	08/2022	General Guidelines	Appeals
25.3.2	11/2021	Suits by the United States	Appeals
25.3.3	01/2017	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	08/2022	Judgment Follow-up	SB/SE
25.3.6	06/2022	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	10/2022	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/2020	Use of Summons Special Applications	CI
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2016	Enforcement of Summons	Appeals
25.6.22	11/2021	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	02/2021	Examination Process-Assessment Statute of Limitations Controls	Appeals

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

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**Part 4 Examining Process**

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

4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
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# Internal Revenue Manual (IRM) Owner / Audience Index December 2022 TAS

IRM Number	Date	Title	Audience
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## **Part 1 Organization, Finance and Management**

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

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

## **Part 13 Taxpayer Advocate Service**

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

13.1.1	09/2021	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	10/2020	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	All
13.1.4	04/2021	TAS Authorities	All
13.1.5	08/2020	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	11/2020	Casework Communications	All
13.1.7	09/2021	Taxpayer Advocate Service (TAS) Case Criteria	All
13.1.8	10/2021	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	12/2019	Special Processes	TAS
13.1.11	11/2020	Case and Inventory Management	All
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	11/2022	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	09/2021	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	10/2021	Receipt and Intake of TAS Cases	TAS
13.1.17	10/2021	Transferring TAS Cases	TAS
13.1.18	08/2021	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	05/2016	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	04/2021	Closing TAS Cases	TAS

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

## **Part 25 Special Topics**

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

25.30.3	12/2022	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	11/2022	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	11/2022	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	06/2022	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All

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### December 2022

#### TE/GE

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

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

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

### **Part 3 Submission Processing**

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

3.11.12	10/2022	Exempt Organization Returns	SB/SE
3.11.20	10/2022	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2022	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2022	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	10/2022	Exempt Organization Returns	TE/GE
3.12.22	10/2022	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2022	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	10/2022	EPMF Unpostables	W&I
3.12.278	10/2022	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2022	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2022	EPMF Account Numbers	TE/GE
3.20.12	10/2022	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2022	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2022	Exempt Organization Returns	SB/SE
3.24.20	11/2022	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2022	Employee Plan Returns	SB/SE
3.24.26	10/2022	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE

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3.45.1	10/2022	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

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

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	12/2021	TE/GE AIMS Processing	TE/GE
4.5.2	12/2021	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	11/2022	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
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3.42.5	12/2022	IRS e-file of Individual Income Tax Returns	W&I
3.42.7	09/2022	EPSS Help Desk Support	W&I
3.42.8	09/2022	E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9	12/2022	Filing Information Returns Electronically (FIRE)	W&I
3.42.10	09/2022	Authorized IRS e-file Providers	LB&I
3.42.20	10/2022	Preparer e-file Hardship Waiver Requests	W&I
3.43.405	08/2016	Measured Employees Performance System (MEPS) for Managers	SB/SE

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

4.1.26	12/2022	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.19.10	12/2022	Examination General Overview	SB/SE
4.19.14	11/2022	EITC Revenue Protection Strategy	SB/SE
4.19.19	12/2022	Campus Examination Telephone Contacts	W&I
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4.19.21	12/2022	Clerical	SB/SE

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

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

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21.1.3	09/2022	Operational Guidelines Overview	LB&I

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21.2.2	09/2022	Research	LB&I
21.2.3	09/2022	Transcripts	W&I
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21.5.1	09/2022	General Adjustments	SB/SE
21.5.2	09/2022	Adjustment Guidelines	W&I
21.5.3	09/2022	General Claims Procedures	SB/SE
21.5.4	08/2022	General Math Error Procedures	SB/SE
21.5.5	09/2022	Unpostables	SB/SE
21.5.6	08/2022	Freeze Codes	SB/SE
21.5.7	08/2022	Payment Tracers	SB/SE
21.5.8	08/2022	Credit Transfers	W&I
21.5.9	09/2022	Carrybacks	W&I
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21.6.5	07/2022	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6	09/2022	Specific Claims and Other Issues	W&I
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21.7.4	08/2022	Income Taxes/Information Returns	W&I
21.7.9	08/2022	BMF Duplicate Filing Conditions	SB/SE
21.7.10	09/2022	No-Merge Cases	SB/SE
21.7.11	07/2022	Additional Computer Paragraph Notices and Transcripts	SB/SE
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21.10.1	09/2022	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE

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

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

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<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>			
25.6.1	09/2022	Statute of Limitations Processes and Procedures	Appeals
25.13.1	10/2022	Office of Taxpayer Correspondence Services	All
25.21.3	01/2017	Marketplace Eligibility Determination and Reporting Requirements	All
25.23.1	09/2022	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2	09/2022	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3	09/2022	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
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25.23.9	07/2022	BMF Identity Theft Processing	W&I
25.23.10	08/2022	Compliance Identity Theft Case Processing	W&I
25.23.11	08/2022	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12	09/2022	IMF Identity Theft Toll-Free Guidance	W&I
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25.25.10	12/2022	Frivolous Return Program	W&I
25.25.11	11/2022	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I

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25.25.12	08/2022	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13	09/2022	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I

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

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

1.1.26	09/2021	Whistleblower Office	All
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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.)*

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