



# Internal Revenue **MANUAL INDEX**

**December 2023**



**Contains the IRM Inventory in four ways:**

- 1** Numerically
- 2** By Owner
- 3** Alphabetically
- 4** Recently Obsolete

# Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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

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This list displays the IRM sections that are no longer in effect, dating back ten years.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An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

<b>BUSINESS OWNERS</b>	<p>IRS business owners and their acronyms are:</p> <ul style="list-style-type: none"> <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)</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>○ Office of Chief Risk Officer (OCRO)</li> <li>○ Office of Procurement</li> <li>○ Office of Professional Responsibility (OPR)</li> <li>○ Online Services (OLS)</li> <li>○ Privacy, Government Liaison and Disclosure (PGLD)</li> <li>○ Research Applied Analytics and Statistics (RAAS)</li> <li>○ Return Preparer Office (RPO)</li> <li>○ Small Business &amp; Self Employed (SB/SE)</li> <li>○ Tax Exempt &amp; Government Entities (TE/GE)</li> <li>○ Taxpayer Advocate Service (TAS)</li> <li>○ Wage &amp; Investment (WI)</li> <li>○ Whistleblower Office (WO)</li> </ul> <p><b>Note:</b> For IRM sections used by all IRS employees, the Audience category is “All.”</p>
<b>IRM FORMAT</b>	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
<b>IRM ONLINE</b>	<a href="#">IRM Online</a> accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
<b>ELECTRONIC PUBLISHING WEBSITE</b>	<p>This site, which houses the repository of all IRS published products, provides current and historical versions of the IRM in portable document file (PDF) format.</p> <p>Access the published IRM from the <a href="#">IRM Numerical Index</a> or the product catalog page at <a href="http://publish.no.irs.gov/catlg.html">http://publish.no.irs.gov/catlg.html</a>.</p>
<b>POINT OF CONTACT</b>	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at <a href="mailto:SPDER@irs.gov">SPDER@irs.gov</a> .

# Internal Revenue Manual (IRM)

## Numerical Index December 2023

Section	Date	Catalog	Section Title	Audience
<b>Part 1 Organization, Finance and Management</b>				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
<b>Chapter 1.1 Organization and Staffing</b>				
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	1/17/2023	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	1/24/2023	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	2/14/2023	50178P	Office of Professional Responsibility	All
1.1.21	12/18/2023	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	11/7/2023	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/20/2021 5:00:00 PM	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	8/23/2023	92900T	Taxpayer Experience Office	All
<b>Chapter 1.2 Servicewide Policies and Authorities</b>				
1.2.1	8/8/2023	29301S	Servicewide Policy Statements	All
1.2.2	8/8/2023	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	7/25/2023	60695B	Division Delegations of Authority for Large Business and International	LB&I

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1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE
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	3/30/2023	33466M	Management Roles and Responsibilities	All
1.4.2	6/13/2023	33467X	Monitoring and Improving Internal Control	All
1.4.3	8/18/2023	49895X	Financial Assurance Control Testing	All
1.4.5	12/2/2020	33211B	Corporate Tax Administration Tools	All
1.4.7	7/6/2022	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	6/21/2022 5:00:00 PM	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	9/7/2023	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	11/8/2023	38174H	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	3/13/2023	49230M	TAS Guide for Managers	TAS
1.4.16	12/27/2022	35344R	Accounts Management Guide for Managers	W&I
1.4.18	12/9/2022	39913M	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.19*	11/21/2023	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	5/2/2023	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21*	11/28/2023	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	4/24/2023	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/16/2023	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 Review 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	10/20/2023	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	10/16/2023	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	4/27/2023	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	6/30/2023	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/25/2022 5:00:00 PM	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/16/2022 5:00:00 PM	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	4/12/2020 5:00:00 PM	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	Servicewide Research for Tax Administration	All
<b>Chapter 1.10 Office of the Commissioner of Internal Revenue</b>				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	11/17/2016	34421J	Standards for Using Email	All
<b>Chapter 1.11 Internal Management Documents System</b>				
1.11.1	10/7/2022	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	9/13/2023	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	3/31/2020	29300H	Servicewide Policy Statement Process	All
1.11.4	4/9/2020	29543A	Servicewide Delegation Order Process	All
1.11.5	3/4/2020	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	3/23/2022	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.7	5/5/2022	32114X	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/4/2023	50463T	Servicewide Electronic Research Program (SERP)	W&I
1.11.9	12/12/2023	53704J	Clearing and Approving the Internal Revenue Manual (IRM)	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

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1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	9/27/2017	38770V	Identifying Space Efficient Buildings	FMSS
1.14.9	4/25/2019	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
<b>Chapter 1.15 Records and Information Management</b>				
1.15.1	10/13/2023	31421F	The Records and Information Management Program	All
1.15.2	10/18/2023	31423B	Types of Records and Their Life Cycles	All
1.15.3	10/13/2023	31425X	Disposing of Records	All
1.15.4	10/16/2023	31426I	Retiring and Requesting Records	All
1.15.5	10/17/2023	31427T	Relocating/Removing Records	All
1.15.6	3/18/2021	31431B	Managing Electronic Records	All
1.15.7	10/17/2023	31451T	Files Management	All
<b>Chapter 1.17 Publishing</b>				
1.17.1	7/13/2023	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	8/3/2023	31853T	Tax Products Program	All
1.17.7	8/11/2023	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	8/7/2023	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	8/10/2023	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	8/14/2023	75322N	IRS Published Product Identification	All
<b>Chapter 1.18 Distribution</b>				
1.18.2	10/13/2023	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	11/2/2023	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	10/13/2023	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	10/13/2023	31775G	Mail Operations	All



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1.22.6	10/12/2023	31776R	Transportation Management	All
1.22.7	12/28/2020	31777C	Household Goods	All
1.22.8	1/21/2021	59044U	Mailing and Shipping Equipment	All
<b>Chapter 1.25 Practice Before the Service</b>				
1.25.1	1/12/2023	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
1.25.8	10/13/2023	58009D	Enrollment of Actuaries	RPO
<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	3/22/2023	39947S	IRS Local Travel Guide	All
1.32.4	10/19/2023	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	3/28/2023	55730Z	IRS City-to-City Travel Guide	All
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	4/25/2023	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	7/13/2023	50383K	Reimbursable Operating Guidelines	All
1.33.4	2/7/2023	48604K	Financial Operating Guidelines	All
1.33.5	10/19/2023	94050K	Budgeting and Performance Management Process	All
1.33.7	6/22/2023	94077B	User Fees	CFO
<b>Chapter 1.34 Revenue Accounting</b>				
1.34.4	3/17/2023	53135C	Unpaid Assessments	CFO
<b>Chapter 1.35 Financial Accounting</b>				
1.35.3	9/6/2023	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	11/12/2021	43166F	Purchase Card Program	All
1.35.13	6/30/2023	57075Z	Administrative Waiver	All
1.35.14	7/24/2020	67071D	IRS Annual Financial Statement Audit	All



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1.35.18	11/24/2020	62656W	Imprest Funds	CI
1.35.24	1/31/2023	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	12/10/2012 6:00:00 PM	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*	11/14/2023	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2023	28123U	Command Codes MFREQ and RECON	All

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2.3.11*	11/24/2023	28124F	Command Codes TXMOD and SUMRY	All
2.3.12	11/14/2023	28125Q	Command Code ACTON	All
2.3.13	11/15/2023	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	11/17/2023	28128X	Command Code ENMOD	All
2.3.16	7/12/2023	28129I	Command Codes RFINK and RFRQ	All
2.3.17	11/15/2023	28130J	Command Code ESTABD	All
2.3.18	11/15/2023	28131U	Command Code ESTABM	All
2.3.20	3/6/2023	28133Q	Command Code URINQ (URF)	All
2.3.25	11/8/2023	28138T	Command Codes DM1DT and DTVUE	IT
2.3.26	11/29/2012 6:00:00 PM	28139E	Command Code TDINQ	All
2.3.27	2/14/2023	28140F	Command Code ECREQ	IT
2.3.28	11/7/2023	28141Q	Command Code FTDPN	All
2.3.29	3/16/2023	28142B	Command Codes INTST, ICOMP, and COMPA	All
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2.3.31	7/17/2023	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32*	11/29/2023	28145I	Command Code MFTRA	All
2.3.34	11/14/2023	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	10/10/2023	28150B	Command Code TXCMP	Appeals
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2.3.41	1/19/2023	28153I	Command Code PIEST	Appeals
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2.3.44*	11/2/2023	28156P	Command Code PIVAR	Appeals
2.3.45	3/6/2023	28157A	Command Code XSINQ	All
2.3.47*	12/18/2023	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	11/17/2023	28161I	Command Code EICMP	Appeals
2.3.51	11/17/2023	28163E	Command Code IMFOL	Appeals
2.3.52	6/19/2020	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	5/3/2023	28165A	Command Code PMFOL	Appeals
2.3.54*	1/27/2023	30809R	Command Code DDBOL	Appeals
2.3.55	10/23/2023	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	11/13/2023	28168H	Command Code ESTABR	Appeals
2.3.57	10/20/2022	58088M	Command Code BRTVU	Appeals
2.3.59*	12/22/2023	28171E	Command Codes BMFOL and BMFOR	CI

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2.3.62	2/15/2023	28174L	Command Code ESTAB	All
2.3.63	7/31/2023	28175W	Command Codes RPVUE, RPVCU, and RPPRT	OS
2.3.64	8/23/2019	28177S	Command Code EMFOL	Appeals
2.3.65	11/8/2023	53389C	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	11/13/2023	28178D	Command Code PLINF and PLINQ	Appeals
2.3.68	11/20/2023	28112N	Command Codes DUPOL and DUPPG	IT
2.3.69	11/15/2023	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	12/23/2022	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	11/17/2023	28186D	Command Code DDPOL	IT
2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
2.3.77	11/2/2023	32676A	Command Code ISTSE	Appeals
2.3.78	8/1/2023	32689D	Command Code LOCAT	Appeals
2.3.79	11/20/2023	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	1/27/2023	37170F	Command Code DDBKD	Appeals
2.3.81	11/13/2023	55093B	Command Code ESTABA	All
2.3.82	11/13/2023	55095X	Command Code ESTABH	All
2.3.85*	1/30/2023	61664M	Command Code DFAST and DLITE	All
2.3.86	12/27/2021	67908N	Command Code IRPOL	Appeals
2.3.87*	1/17/2023	93183W	Command Code DDBMF	IT
<b>Chapter 2.4 IDRS Terminal Input</b>				
2.4.1	12/5/2012 6:00:00 PM	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	11/16/2023	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	5/5/2023	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	7/12/2023	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/15/2023	28197K	Command Codes ESIGN and BSIGN	All
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2.4.10	11/14/2023	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	11/7/2023	28200W	Command Code NMFTM	IT
2.4.12	11/13/2023	28201H	Command Codes DELET and CCPYT	All
2.4.13	11/15/2023	28202S	Command Code TERUP	All
2.4.14	11/7/2023	28203D	Command Code NMFST	All

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2.4.16*	7/27/2023	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	9/7/2022	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	12/14/2023	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	10/31/2023	28210S	Command Codes RFUND and REFAP	IT
2.4.21	8/7/2023	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	11/8/2023	28213Z	Command Code CRMNL	All
2.4.23	11/27/2023	28214K	Command Code CHKCLR and CHKCL	All
2.4.24	3/6/2023	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	4/7/2020 5:00:00 PM	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	2/10/2023	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30*	11/17/2023	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	2/24/2023	28223V	Command Code LEVY	All
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2.4.33	7/11/2023	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
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2.4.38	8/1/2023	28230K	Command Code CSEDR	All
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2.4.40	7/14/2023	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	7/12/2023	28233R	Command Code UNLCE	All
2.4.42	1/30/2023	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	11/7/2022	28235N	Command Code PINEX	All
2.4.44	3/6/2023	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	3/16/2023	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	11/16/2023	28238U	Command Code VPMSG	All
2.4.48	11/14/2023	28239F	Command Code VPPIN	All
2.4.50	5/5/2020	28241R	Command Code ASIGN	All
2.4.52	11/9/2023	28243N	Command Codes TPCIN and TPCOL	IT

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2.4.57	11/20/2023	35348J	Command Code CDPTR	All
2.4.58	1/30/2023	38335K	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	11/20/2023	54615Z	Command Code TMSSN	All
2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	11/20/2023	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*	8/4/2023	33498W	Programming and Source Code Standards	IT
2.5.4*	12/16/2021 6:00:00 PM	30905A	Document Standards	IT
2.5.5*	11/9/2023	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/16/2021 6:00:00 PM	73139M	Function Point Standards	IT
2.5.11*	11/22/2023	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/15/2021 6:00:00 PM	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/26/2022 5:00:00 PM	36192J	Database Design Techniques and Deliverables	IT
2.5.14	2/22/2023	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*	12/15/2023	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/8/2023	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/8/2023	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/8/2023	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/8/2023	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/8/2023	28760D	AIMS Command Code AMAXU	IT
2.8.7*	12/15/2023	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/13/2023	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/8/2023	50448E	AIMS Command Code AMRET	IT
<b>Chapter 2.9 Integrated Data Retrieval System Procedures</b>				

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<b>Chapter 2.11 IDRS Correspondence System</b>				
2.11.1	7/20/2023	28244Y	IDRS Correspondence	IT
<b>Chapter 2.12 Security and Privacy</b>				
2.12.2	11/9/2023	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>				
2.16.1	9/15/2022	49718J	ELC Guidance	All
<b>Chapter 2.17 Infrastructure Currency</b>				
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<b>Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services</b>				
2.21.1	11/3/2023	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	9/7/2023	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.20	12/10/2020	71879J	SharePoint	All
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2.25.101	12/22/2023	38937M	IRS.gov Web Content Management Procedures	All
<b>Chapter 2.28 Unified Communications</b>				
2.28.1	3/8/2023	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 2.31 Lifecycle Management</b>				
2.31.1	1/23/2023	93036W	One Software Development Life Cycle (OneSDLC) Guidance	All
<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
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2.120.6	12/28/2022	74884G	Engineering Planning Process	All
2.120.7	12/28/2022	74885R	Solution Design Process	All
2.120.8	1/12/2023	74886C	Interface Design Process	All
2.120.9	1/13/2023	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	12/27/2022	74889J	Engineering ELC Documentation Process	IT
2.120.11	1/20/2023	74890K	Data Management Process	All
2.120.12	1/13/2023	74891V	Naming Data Element(s)/Objects(s) Process	All
<b>Chapter 2.123 Knowledge Management</b>				
2.123.1	9/24/2021	68608U	Knowledge Management Directive	All
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>				
2.126.2	11/3/2023	67722P	Enterprise Organizational Readiness Process and Procedure Description	All
<b>Chapter 2.127 Testing Standards and Procedures</b>				
2.127.1	5/15/2017	60807J	IT Test Policy	All
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<b>Chapter 2.142 Service Catalog Management</b>				
2.142.1	6/4/2020	72725U	Service Catalog Management Directive	All
2.142.2	6/5/2020	72726F	Service Catalog Management Process and Procedures	All
<b>Chapter 2.148 IT Support Services Management</b>				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	7/26/2023	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	3/17/2023	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
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<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

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

<b>Chapter 3.0 General</b>				
3.0.101*	11/6/2023	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	11/8/2023	33178B	Losses and Shortages	W&I
3.0.230	11/8/2023	33181Y	Lockbox Processing Procedures	W&I
3.0.275	7/24/2023	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
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<b>Chapter 3.5 Accounts Services</b>				
3.5.10	11/14/2023	37354H	Remittance Transaction Research (RTR) System	W&I
3.5.20*	11/30/2023	36983G	Processing Requests for Tax Return/Return Information	W&I
3.5.21*	11/30/2023	93676M	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/10/2023	33260W	Files Management and Services	W&I

<b>Chapter 3.8 Deposit Activity</b>				
3.8.44*	11/17/2023	33386D	Campus Deposit Activity	SB/SE
3.8.45*	12/5/2023	29994V	Manual Deposit Process	SB/SE
3.8.46	12/14/2023	33950H	Discovered Remittance	W&I
3.8.47*	9/15/2023	33951S	Manual Deposit for Field Office Payment Processing	W&I

<b>Chapter 3.10 Campus Mail and Work Control</b>				
3.10.5	11/21/2023	33393S	Batch/Block Tracking System (BBTS)	SB/SE
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<b>Chapter 3.11 Returns and Documents Analysis</b>				
3.11.3*	11/28/2023	33440G	Individual Income Tax Returns	SB/SE
3.11.6*	11/6/2023	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/1/2023	33470U	Revenue Receipts	W&I
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3.11.15*	11/3/2023	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/28/2023	33500X	Corporate Income Tax Returns	W&I
3.11.20*	11/15/2023	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	12/15/2023	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	12/8/2023	33515W	Excise Tax Returns	W&I
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3.11.26*	12/7/2023	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	12/21/2023	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*	11/3/2023	33575Y	Estate and Gift Tax Returns	W&I
3.11.154*	11/10/2023	33581C	Unemployment Tax Returns	W&I
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3.11.217*	11/10/2023	51221V	Form 1120-S Corporation Income Tax Returns	W&I
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<b>Chapter 3.12 Error Resolution</b>				
3.12.2*	11/3/2023	67652C	Individual Master File Error Resolution General Instructions	SB/SE
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3.12.14*	11/6/2023	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15*	11/7/2023	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/7/2023	33660A	Corporate Income Tax Returns	W&I
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3.12.23*	11/6/2023	33675Z	Excise Tax Returns	W&I
3.12.26*	12/27/2023	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/6/2023	33695R	General Unpostables	All
3.12.37*	11/7/2023	33710V	IMF General Instructions	SB/SE
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3.12.154*	11/6/2023	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	11/20/2023	33744B	EPMF Unpostables	W&I
3.12.179*	11/6/2023	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/6/2023	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/6/2023	33752B	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/6/2023	33753M	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/6/2023	33756T	Error Resolution System for Excise Tax Returns	W&I
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3.12.251*	11/6/2023	33761M	Corporation Income Tax Returns	W&I
3.12.263*	11/6/2023	33741U	Estate and Gift Tax Returns	W&I
3.12.278	11/27/2023	33770X	Exempt Organization Unpostable Resolution	TE/GE
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<b>Chapter 3.13 Campus Document Services</b>				
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3.13.12	11/30/2023	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	11/30/2023	33775A	EPMF Account Numbers	TE/GE
3.13.40*	11/8/2023	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/14/2023	33780T	Media Transport and Control	SB/SE
3.13.122*	11/13/2023	31657J	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222*	11/7/2023	33790P	BMF Entity Unpostable Correction Procedures	W&I
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6.771.1	9/29/2021	33021V	Agency Grievance System (AGS)	All
<b>Chapter 6.800 Employee Benefits</b>				
6.800.1	9/13/2022	37476W	Workers' Compensation Program	All
6.800.2	11/9/2023	54590P	IRS Telework Program	HCO
6.800.3	7/31/2023	57548X	Employee Assistance & Worklife Referral Program	All
6.800.4	1/11/2023	66284Y	IRS Nursing Mothers Program	All
<b>Chapter 6.959 IRS Broadbanding Systems - IRS Payband System</b>				
6.959.1	11/30/2021	54145I	IRS Payband System	All

## Part 7 Rulings and Agreements

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

### Chapter 7.1 TE/GE Administrative Procedures and Programs

7.1.1	7/5/2023	36111E	Employee Plans	TE/GE
7.1.2	11/8/2023	32513Q	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	6/30/2023	32589C	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	7/25/2023	62625X	Employee Plans Technical - Case Processing Procedures	TE/GE



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<b>Chapter 7.2 TE/GE Closing Agreements</b>				
7.2.1	7/27/2023	28391Y	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/18/2022	36112P	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	1/7/2020	35363Y	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/24/2023	67898C	Employee Plans Voluntary Closing Agreement Requests	TE/GE
<b>Chapter 7.11 Employee Plans Determination Letter Program</b>				
7.11.1	11/9/2023	36161K	Employee Plans Determination Letter Program	TE/GE
7.11.2	7/28/2023	35903C	EP Case Assignment Guide	TE/GE
7.11.3	9/14/2022	33049X	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/19/2023	55915M	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	11/9/2023	57219R	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	9/1/2023	57220S	Multiemployer Plans	TE/GE
7.11.7	7/31/2023	57221D	Multiple Employer Plans	TE/GE
7.11.8	7/21/2023	56036Q	EP Determinations Closing Agreement Program	TE/GE
7.11.9	7/21/2023	57223Z	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	7/24/2023	66157Q	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	11/9/2023	62968R	Proposed Adverse Cases	TE/GE
7.11.12	10/17/2023	64076C	Preparing Technical Advice Requests	TE/GE
7.11.13	9/16/2019	71012A	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	5/9/2023	92991U	Administrative Desk Guide	TE/GE
<b>Chapter 7.12 Employee Plans Guidelines</b>				
7.12.1	11/8/2023	27562N	Plan Terminations	TE/GE
<b>Chapter 7.13 Employee Plans Automated Processing Procedures</b>				
7.13.1	4/17/2023	36027N	Determination Letter Applications	TE/GE
7.13.5	7/20/2023	36152Z	Letter Generation	TE/GE
7.13.7	6/3/2021	36154V	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	4/16/2021	36155G	EDS Unpostables	TE/GE
<b>Chapter 7.14 Employee Plans EDS User Manual</b>				
7.14.1	6/3/2021	27761E	Introduction	TE/GE
7.14.2	6/7/2021	27762P	Data Entry	TE/GE
7.14.4	6/4/2021	27764L	Letter Generation	TE/GE
7.14.5	6/15/2021	27766H	Inventory Control System (ICS)	TE/GE
7.14.6	6/4/2021	27767S	Management Information System (MIS)	TE/GE
<b>Chapter 7.15 Employee Plans TEDS User Manual</b>				

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7.15.4	3/13/2022 5:00:00 PM	55001P	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/22/2021 6:00:00 PM	55002A	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/23/2021 6:00:00 PM	55041Z	Electronic Case Processing	TE/GE
7.15.8	11/23/2021	55042K	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
<b>Chapter 7.20 Exempt Organizations Determination Letter Program</b>				
7.20.1	3/1/2022	37433F	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2*	11/30/2022	36935W	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	10/20/2023	36937S	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	5/2/2023	36938D	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	7/27/2023	36940P	Review Procedures for EO Determinations	TE/GE
7.20.6	7/7/2022	49353M	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9*	5/24/2023	67561M	Processing Form 1023-EZ	TE/GE
<b>Chapter 7.21 Exempt Organizations Determinations Processing</b>				
7.21.1	9/8/2022	27614E	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	5/23/2023	27615P	Processing User Fees	TE/GE
7.21.5	5/1/2023	27618W	Determination Case Processing Assistance	TE/GE
7.21.8	7/8/2022	27621T	EDS Unpostables	TE/GE
7.21.10	1/6/2023	49700D	Processing EO Correspondence Requests	TE/GE
<b>Chapter 7.22 Exempt Organizations Determination Letter Automation Systems</b>				
7.22.1	7/18/2022	27951K	Determination Letter Automation Systems Overview	TE/GE
7.22.4	8/12/2021	66705U	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	7/18/2022	66706F	EP/EO Determination System (EDS) User Manual	TE/GE
<b>Chapter 7.28 Exempt Organizations Disclosure Procedures</b>				
7.28.2	8/31/2022	37474A	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
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<b>Chapter 7.40 LB&amp;I Initiatives with Other Business Units</b>				
7.40.1	8/26/2020	37894W	Industry Issue Resolution (IIR) Program	Appeals
<b>Chapter 7.50 Form SS-8 Worker Classification Determinations</b>				
7.50.1*	12/27/2023	62288C	Form SS-8 Processing Handbook	All

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<i>(Administrative appeals process involving taxpayers' disputes with the IRS.)</i>				
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8.1.1	8/23/2016	36182N	Appeals Operating Directives and Guidelines	Appeals
8.1.3	1/5/2015	36184J	Working Cases in Appeals	Appeals
8.1.6	5/5/2016	50774D	Disclosure, Security and Outside Contacts	Appeals
8.1.7	7/26/2022	50777K	AQMS Purpose and Guidelines	Appeals
8.1.8	4/11/2019	50781S	Employee Tax Compliance	Appeals
8.1.9	8/2/2016	57550J	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	9/21/2021	59405Z	Ex Parte Communications	Appeals
<b>Chapter 8.2 Pre 90-Day and 90-Day Cases</b>				
8.2.1	6/1/2021	36187Q	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	5/29/2014	50782D	Statutory Notice of Deficiency Cases	Appeals
8.2.3	8/10/2015	50784Z	Related, Whipsaw and Inactive Cases	Appeals
<b>Chapter 8.4 Appeals Docketed Cases</b>				
8.4.1	2/16/2022	36052Y	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	2/17/2022	50785K	Campus Appeals Docketed Cases	Appeals
8.4.4	1/17/2017	68025Z	Examination Assistance Requests	Appeals
<b>Chapter 8.6 Conference and Settlement Practices</b>				
8.6.1*	7/1/2020	36054U	Conference and Issue Resolution	Appeals
8.6.2	7/26/2022	50786V	Appeals Case Memo Procedures	Appeals
8.6.3	10/6/2016	50787G	Appeals Rulings	Appeals
8.6.4	6/16/2020	50788R	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/25/2016	58307K	Identity Theft Procedures	Appeals
<b>Chapter 8.7 Technical and Procedural Guidelines</b>				
8.7.1	2/24/2017	36060Y	Guidelines for Cases with Special Issues	Appeals
8.7.3	12/1/2022	33162R	Domestic and International Operations Programs	Appeals
8.7.4	7/30/2019	50789C	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	5/18/2015	50790D	Transferee and Transferor Liabilities	Appeals
8.7.6	5/6/2021	50792Z	Appeals Bankruptcy Cases	Appeals
8.7.7	12/17/2019	50793K	Claim and Overassessment Cases	Appeals
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8.7.10	1/31/2018	50796R	Excise Tax Cases and IRA Adjustments	Appeals
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8.7.15	9/24/2012	59921E	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16*	8/26/2020	59972V	Appeals Employment Tax Procedures	Appeals
8.7.17	2/1/2021	63101S	Appeals Remittance Procedures	Appeals
8.7.18	8/17/2016	68470G	Return Preparer Misconduct Cases	Appeals
8.7.19	4/25/2019	68283H	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	3/10/2022	70467D	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/23/2021	70985E	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
<b>Chapter 8.10 Appeals Reports and Projects</b>				
8.10.1	3/11/2021	36055F	Internal Reports	Appeals
8.10.2	9/4/2012	50798N	Reports to Outside Officials	Appeals
8.10.3	10/18/2023	52445R	Appeals Inventory Validation Process	Appeals
<b>Chapter 8.11 Penalties Worked in Appeals</b>				
8.11.1	11/19/2021	36059X	Return Related Penalties in Appeals	Appeals
8.11.3	4/24/2019	50868A	Return Preparer Penalty Cases	Appeals
8.11.4	11/18/2021	55125A	Penalty Appeals (PENAP)	Appeals
8.11.5	12/18/2015	55127W	International Penalties	Appeals
8.11.6	9/27/2018	55128H	FBAR Penalties	Appeals
8.11.7	11/20/2014	55129S	Abusive Transaction Penalties	Appeals
8.11.8	6/14/2023	59756T	Miscellaneous Penalties	Appeals
<b>Chapter 8.13 Closing Agreements</b>				
8.13.1	5/25/2018	36039F	Processing Closing Agreements in Appeals	Appeals
<b>Chapter 8.17 Settlement Computations and Statutory Notices of Deficiency</b>				
8.17.2	10/19/2023	31908R	General Settlement and Rule 155 Computations	Appeals
8.17.3	9/3/2019	31909C	Preparing a Statement of Account	Appeals
8.17.4	5/10/2017	31912Z	Notices of Deficiency	Appeals
8.17.5	3/7/2014	31913K	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	9/24/2013	50799Y	Interest Issues in Settlement Computations	Appeals
8.17.7	3/31/2014	50801Z	Penalties/Additions to Tax in Computations	Appeals
<b>Chapter 8.18 Valuation Assistance</b>				
8.18.1	5/28/2021	31885D	Valuation Assistance Procedures	Appeals
<b>Chapter 8.19 Appeals Pass-Through Entity Handbook</b>				
8.19.1	4/19/2016	36945S	Procedures and Authorities	Appeals
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8.19.8	9/30/2013	48402M	Collection Cases	Appeals
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8.19.10	12/20/2021	52410A	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	4/19/2016	52412W	Agreed TEFRA Partnership Cases	Appeals
8.19.12	4/19/2016	52413H	Final Partnership Administrative Adjustment	Appeals
8.19.13	4/19/2016	52414S	Docketed and Department of Justice Cases	Appeals
8.19.14	10/19/2021	72987U	Bipartisan Budget Act of 2015 (BBA)	Appeals
<b>Chapter 8.20 Account and Processing Support (APS)</b>				
8.20.2	10/15/2014	33441R	IDRS Transcripts and Automated Systems	Appeals
8.20.3	4/20/2021	33442C	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	5/17/2022	36043N	Carding New Receipts	Appeals
8.20.6	2/22/2022	36044Y	Interim Actions	Appeals
8.20.7	5/19/2022	36045J	Closing Procedures	Appeals
8.20.10	9/18/2015	40991U	Appeals Processing Employee Automated System (PEAS)	Appeals
<b>Chapter 8.21 Appeals Statute Responsibility</b>				
8.21.1	4/12/2019	39926P	General Statute Responsibility	Appeals
8.21.2	2/8/2022	39927A	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	8/31/2018	39929W	Appeals Technical Employees Statute Responsibility	Appeals
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8.21.5	6/16/2021	39932T	Statutes on Collection Cases	Appeals
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8.21.7	11/6/2013	39934P	Barred Statute Procedures	Appeals
<b>Chapter 8.22 Collection Due Process</b>				
8.22.4	5/12/2022	49156R	Collection Due Process Appeals Program	Appeals
8.22.5	8/31/2020	49157C	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	8/26/2020	58569K	Cases Requiring Special Handling	Appeals
8.22.7	8/26/2020	58571W	Alternatives to Collection Action	Appeals
8.22.8	5/16/2023	58572H	Liability Issues and Relief from Liability	Appeals
8.22.9	8/11/2022	58573S	Closing and Post Closing Actions	Appeals
<b>Chapter 8.23 Offer in Compromise</b>				
8.23.1	8/23/2021	50802K	Offer in Compromise Overview	Appeals
8.23.2	9/8/2020	50803V	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	8/21/2023	50804G	Evaluation of Offers in Compromise	Appeals
8.23.4	4/7/2022	50805R	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	9/27/2022	93320P	Doubt as to Liability (DATL) Offers in Compromise	Appeals

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

## Part 9 Criminal Investigation

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

<b>Chapter 9.1 Criminal Investigation Mission and Strategies</b>				
9.1.1	11/3/2023	36200Y	Mission	CI
9.1.2	9/5/2013 5:00:00 PM	36201J	Authority	CI
9.1.3	1/29/2023 6:00:00 PM	36229L	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/22/2020 6:00:00 PM	36202U	Criminal Investigation Directives and Functional Delegations of Authority	CI
<b>Chapter 9.2 Skills and Training</b>				
9.2.1	10/13/2023	36231X	Training	CI
9.2.2	8/3/2020 5:00:00 PM	36226E	Physical Fitness Program	CI
9.2.3	6/16/2015 5:00:00 PM	36228A	Use of Force Procedures	CI
<b>Chapter 9.3 Disclosure and Publicity</b>				
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<b>Chapter 9.4 Investigative Techniques</b>				
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9.4.2	8/1/2018 5:00:00 PM	36205B	SOURCES OF INFORMATION	CI
9.4.4	11/18/2021 6:00:00 PM	36207X	Requests for Information	CI
9.4.5	5/11/2020 5:00:00 PM	36208I	Interviews	CI
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9.4.11	5/4/2022 5:00:00 PM	36214M	Investigative Services	CI
9.4.12	12/14/2010 6:00:00 PM	36215X	Arrests	CI
9.4.13	11/6/2023	36232I	Financial Investigative Task Force	CI
<b>Chapter 9.5 Investigative Process</b>				
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9.5.3	11/9/2023	36218E	Criminal Investigation Strategies	CI
9.5.5	9/2/2020 5:00:00 PM	36233T	Money Laundering and Currency Crimes	CI
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<b>Chapter 9.6 Trial and Court Related Activities</b>				
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9.6.3	5/16/2021 5:00:00 PM	36465F	Pre-Trial Procedures	CI
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<b>Chapter 9.7 Asset Seizure and Forfeiture</b>				
9.7.1	1/29/2023 6:00:00 PM	36428C	Roles, Responsibilities, and Authorities	CI
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9.7.5	11/9/2023	36432K	Forms, Processing, and Documentation	CI
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<b>Chapter 9.8 Scheme Development</b>				
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<b>Chapter 9.9 Criminal Investigation Management Information System (CIMIS)</b>				
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<b>Chapter 9.10 Administrative Databases and Software</b>				
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<b>Chapter 9.11 Fiscal and Personnel Matters</b>				
9.11.1	4/21/2021 5:00:00 PM	36461N	Fiscal and Budgetary Matters	CI
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<b>Chapter 9.12 Administrative and Recordkeeping Matters</b>				
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<b>Part 10 Security, Privacy and Assurance</b> (Security, safeguard, assurances and privacy information.)				
<b>Chapter 10.2 Physical Security Program</b>				
10.2.1	1/11/2023	51711E	Physical Security	All
10.2.5	4/28/2021	51716H	Identification Media	All
10.2.6	11/27/2023	51717S	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	6/14/2023	51720P	Incident Reporting	All
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35.6.1	8/10/2004 5:00:00 PM	29863V	Calendar Calls	Counsel
35.6.2	7/19/2018 5:00:00 PM	29864G	Trial of the Case	Counsel
35.6.3	8/10/2004 5:00:00 PM	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
<b>Chapter 35.7 Tax Court Briefs</b>				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/10/2004 5:00:00 PM	30004G	Preparation of Briefs	Counsel
35.7.3	8/10/2004 5:00:00 PM	30005R	Review of Briefs	Counsel
<b>Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments</b>				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/10/2004 5:00:00 PM	29868Y	Settlement Documents	Counsel
35.8.3	8/10/2004 5:00:00 PM	29869J	Overpayments	Counsel
35.8.4	8/10/2004 5:00:00 PM	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
<b>Chapter 35.9 Post Opinion Activities</b>				
35.9.1	8/10/2004 5:00:00 PM	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/10/2004 5:00:00 PM	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
<b>Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought</b>				
35.10.1	1/5/2016 6:00:00 PM	30013R	Awards of Litigation and Administration Costs and Fees	Counsel

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35.10.2	8/10/2004 5:00:00 PM	30014C	Penalties and Sanctions	Counsel
<b>Chapter 35.11 Litigation Exhibits</b>				
35.11.1	8/2/2023	30026U	Litigation Exhibits	Counsel
<b>Part 36 Appellate Litigation and Actions on Decision</b>				
<b>Chapter 36.1 Guiding Principles for Appeals</b>				
36.1.1	8/10/2004 5:00:00 PM	39013D	Guiding Principles for Appeals	Counsel
<b>Chapter 36.2 Appeal/Certiorari Recommendations</b>				
36.2.1	3/26/2012 5:00:00 PM	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/26/2012 5:00:00 PM	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/10/2004 5:00:00 PM	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/10/2013 5:00:00 PM	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	3/13/2013 5:00:00 PM	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
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/22/2013 6:00:00 PM	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

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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	10/2023	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	12/2023	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	04/2023	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	10/2023	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	06/2023	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	10/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

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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	05/2023	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	08/2023	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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### **Part 1 Organization, Finance and Management**

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

1.1.6	01/2023	Chief Counsel	All
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### **Part 30 Administrative**

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

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Counsel
30.2.1	07/2021	Office of Chief Counsel Directives System	Counsel
30.2.2	06/2013	General Counsel Orders and Directives	Counsel
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	11/2023	Delegations of Authority and Designations	Counsel
30.4.1	08/2023	Employment	Counsel
30.4.2	10/2017	Personnel Guidance	Counsel
30.4.3	03/2011	Training and Communication	Counsel
30.4.4	01/2008	Equal Employment Opportunity	Counsel
30.4.5	05/2006	Labor and Employee Relations	Counsel
30.4.6	03/2009	Leave Administration	Counsel
30.4.7	12/2012	Work Schedules	Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	07/2018	Pro Bono Activities	Counsel
30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	02/2014	Travel Guidelines	Counsel
30.5.3	07/2005	Financial Management	Counsel
30.6.1	03/2020	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	01/2014	Emergency Preparedness	Counsel
30.7.1	12/2010	Information Systems	Counsel
30.7.2	11/2012	Research and Management Information	Counsel
30.7.3	12/2009	Technology Services	Counsel
30.7.4	01/2014	Programs and Special Topics	Counsel
30.8.1	12/2013	Counsel Library Services	Counsel

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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	07/2023	Legal Work	Counsel
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	08/2004	Signature Principles	Counsel
31.1.4	10/2010	Coordination and Reconciliation of Disputes	Counsel
31.2.1	08/2023	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
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel
32.3.2	08/2022	Letter Rulings	Counsel



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32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

### **Part 33 Legal Advice**

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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
33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel

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

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34.1.1	08/2023	Jurisdiction of the District Courts	Counsel
34.2.1	07/2023	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel
34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	08/2023	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2023	Damages Litigation	Counsel

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34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	08/2023	Types of Suits	Counsel
34.6.3	07/2023	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	08/2023	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	08/2023	General Procedures	Counsel
34.11.1	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	07/2023	Tax Court Procedures	Counsel
35.2.1	08/2023	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.3.32	09/2023	Motions in Passport Cases	Counsel
35.4.1	06/2023	Trial Planning	Counsel
35.4.2	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

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35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	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	08/2023	Litigation Exhibits	Counsel

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

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

#### **Part 37 Disclosure**

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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
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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1.4.2	06/2023	Monitoring and Improving Internal Control	All
1.4.3	08/2023	Financial Assurance Control Testing	All
1.4.31	08/2022	IRS Quality Assurance Review Program	All
1.4.32	01/2022	Internal Control Review Program	All
1.5.1	06/2023	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	03/2023	IRS Local Travel Guide	All
1.32.4	10/2023	Government Travel Card Program	All
1.32.10	03/2022	Reporting on Event-Related Spending	All
1.32.11	03/2023	IRS City-to-City Travel Guide	All
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	07/2023	Reimbursable Operating Guidelines	All
1.33.4	02/2023	Financial Operating Guidelines	All
1.33.5	10/2023	Budgeting and Performance Management Process	All
1.33.7	06/2023	User Fees	CFO
1.34.4	03/2023	Unpaid Assessments	CFO
1.35.3	09/2023	Receipt and Acceptance Guidelines	All
1.35.4	11/2021	Purchase Card Program	All
1.35.13	06/2023	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.24	01/2023	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

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

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

3.17.15	09/2023	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2023	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	09/2023	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64	08/2023	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2023	Manual Assessments	CFO

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

1.35.6	04/2021	Property and Equipment Accounting	All
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1.32.12	06/2022	IRS Relocation Travel Guide	CFO
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1.35.17	08/2022	Estimating Trust Fund Costs	All
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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
1.35.18	11/2020	Imprest Funds	CI

#### **Part 9 Criminal Investigation**

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

9.1.1	11/2023	Mission	CI
9.1.2	09/2013	Authority	CI
9.1.3	01/2023	Criminal Statutory Provisions and Common Law	CI
9.1.4	11/2020	Criminal Investigation Directives and Functional Delegations of Authority	CI
9.2.1	10/2023	Training	CI
9.2.2	08/2020	Physical Fitness Program	CI
9.2.3	06/2015	Use of Force Procedures	CI
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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
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9.5.3	11/2023	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	01/2023	Roles, Responsibilities, and Authorities	CI
9.7.2	10/2023	Civil Seizure and Forfeiture	CI
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9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	11/2023	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
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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	03/2023	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
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9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI

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

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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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1.1.17	08/2022	Facilities Management and Security Services	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**

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10.2.1	01/2023	Physical Security	All
10.2.5	04/2021	Identification Media	All
10.2.6	11/2023	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	06/2023	Incident Reporting	All
10.2.9	02/2021	Occupant Emergency Planning	All
10.2.14	01/2023	Methods of Providing Protection	All
10.2.18	02/2023	Physical Access Control (PAC)	All
10.9.1	11/2023	Classified National Security Information	All

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1.1.4	05/2021	Organizational Planning	All
1.1.22	10/2022	Human Capital Office	HCO
1.4.1	03/2023	Management Roles and Responsibilities	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	04/2023	Public Transportation Subsidy Program (PTSP)	All

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

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

6.10.1	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	04/2023	Expert and Consultant Appointments	All
6.307.1	11/2023	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
6.316.1	04/2023	Temporary and Term Employment Procedures	All
6.330.1	11/2023	Recruitment, Selection, and Placement	HCO
6.332.1	07/2023	Workforce Recruitment Strategies	All
6.332.2	04/2021	New Hire Eligibility and Pre-Employment Review	All
6.334.1	11/2009	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	All
6.335.1	06/2023	IRS Merit Promotion Plan and Internal Placement	All
6.335.2	11/2023	Training and Development Programs under the Merit Promotion Plan	All
6.337.1	11/2009	Alternative Rating and Selection	All
6.338.1	12/2009	Qualification Requirements	All

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6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	11/2023	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.362.1	02/2023	External Pathways Program	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	12/2023	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	05/2023	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	12/2023	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	12/2023	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	11/2023	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	07/2023	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	08/2023	IRS Absence and Leave	All
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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	07/2023	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.735.2	07/2023	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	11/2023	IRS Telework Program	HCO
6.800.3	07/2023	Employee Assistance & Worklife Referral Program	All
6.800.4	01/2023	IRS Nursing Mothers Program	All
6.959.1	11/2021	IRS Payband System	All

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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

#### **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	11/2023	Standard Tax Compliance Checks for Suitability and Monitoring	All
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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	11/2023	Standard Validity Criteria	All
2.3.10	12/2023	Command Codes MFREQ and RECON	All
2.3.11	11/2023	Command Codes TXMOD and SUMRY	All
2.3.12	11/2023	Command Code ACTON	All
2.3.13	11/2023	Command Codes FFINQ, REINF, and REMFE	All
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2.3.16	07/2023	Command Codes RFINK and RAFRQ	All
2.3.17	11/2023	Command Code ESTABD	All
2.3.18	11/2023	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	11/2023	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All

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2.3.28	11/2023	Command Code FTDPN	All
2.3.29	03/2023	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	07/2023	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2023	Command Code MFTRA	All
2.3.34	11/2023	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	10/2023	Command Code TXCMP	Appeals
2.3.40	11/2022	Command Code PICRD	Appeals
2.3.41	01/2023	Command Code PIEST	Appeals
2.3.43	01/2023	Command Code PIFTF	Appeals
2.3.44	11/2023	Command Code PIVAR	Appeals
2.3.45	03/2023	Command Code XSINQ	All
2.3.47	12/2023	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2023	Command Code EICMP	Appeals
2.3.51	11/2023	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	05/2023	Command Code PMFOL	Appeals
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1.1.5	08/2019	Office of the Commissioner	All
1.4.12	11/2023	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
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1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
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1.25.1	01/2023	Rules Governing Practice Before the IRS	All
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1.25.8	10/2023	Enrollment of Actuaries	RPO
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1.15.4	10/2023	Retiring and Requesting Records	All
1.15.5	10/2023	Relocating/Removing Records	All
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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
10.10.1	10/2023	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3	08/2023	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS 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	08/2023	Introduction to Disclosure	All
11.3.2	07/2023	Disclosure to Persons with a Material Interest	All
11.3.3	07/2023	Disclosure to Designees and Practitioners	All

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11.3.4	07/2023	Congressional Inquiries	All
11.3.5	10/2021	Fees	All
11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	08/2023	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	08/2023	Freedom of Information Act	All
11.3.21	07/2023	Investigative Disclosure	All
11.3.22	07/2023	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	08/2023	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	08/2023	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	08/2023	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	08/2023	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2023	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	12/2022	Disclosure Case Processing and Inventory Management	PGLD
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11.4.2	09/2023	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

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**Part 1 Organization, Finance and Management**

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

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1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2023	Servicewide Policy Statements	All
1.2.2	08/2023	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	09/2023	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	12/2023	Clearing and Approving the Internal Revenue Manual (IRM)	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	08/2023	Statistical Editing of Corporation Tax Returns	RAAS

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

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

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	01/2021	Examination of NRP Returns	LB&I

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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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#### **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	12/2023	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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#### **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	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	11/2023	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	05/2023	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2023	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2023	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	10/2023	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	11/2022	Insolvency	SB/SE
1.4.52	10/2023	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	04/2023	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	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	07/2023	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	05/2023	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	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
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	03/2023	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.17	03/2023	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	SB/SE
4.4.18	03/2023	Large Dollar Cases	LB&I
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	11/2023	Openings	Appeals
4.4.25	11/2022	Quick Assessments	SB/SE
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	04/2023	Unpostable Resolution	SB/SE
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I

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4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	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	01/2023	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	05/2023	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	04/2023	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	07/2023	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	10/2023	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I

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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	04/2023	SEP Responsibilities and Case Development	LB&I
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	10/2023	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2023	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2023	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2023	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2023	Minister and Religious Waiver Program	SB/SE
4.19.7	10/2023	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	12/2023	Examination Classification of Work	W&I
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
4.19.13	08/2023	General Case Development and Resolution	SB/SE
4.19.15	06/2023	Discretionary Programs	SB/SE
4.19.16	11/2021	Claims	SB/SE

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4.19.25	07/2023	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	10/2023	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	11/2023	Employment Tax - 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	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	04/2023	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	06/2023	Statute Control and Extension	Appeals
4.23.15	04/2023	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	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

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4.24.2	09/2023	Form 637 Excise Tax Registrations	Appeals
4.24.5	01/2023	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	06/2023	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	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	06/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE
4.24.21	09/2023	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	10/2023	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	10/2023	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	06/2021	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
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4.25.10	06/2021	Case Closing Procedures	SB/SE
4.25.11	05/2023	Special Examination Procedures	SB/SE
4.25.12	04/2023	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	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
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4.31.1	06/2023	Introduction	Appeals
4.31.2	04/2023	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
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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	03/2023	Coordination and Roles of Cross-Functional Units	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
4.103.1	11/2023	CDE Application and Procedures	LB&I
4.119.1	07/2023	BMF Underreporter (BUR) Control	SB/SE
4.119.3	07/2023	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	12/2023	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	03/2023	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	10/2023	Collection Appeal Rights	SB/SE
5.1.10	10/2021	Taxpayer Contacts	SB/SE
5.1.11	11/2023	Delinquent Return Investigations	SB/SE
5.1.12	11/2023	Cases Requiring Special Handling	SB/SE
5.1.14	05/2023	Field Collection Techniques and Other Assignments	SB/SE
5.1.15	03/2021	Abatements, Reconsiderations and Adjustments	SB/SE
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5.1.20	04/2023	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	03/2023	Disclosure	SB/SE
5.1.23	10/2023	Taxpayer Representation	SB/SE
5.1.24	03/2018	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	10/2023	IDRS and Data Security for Collection	SB/SE
5.1.28	03/2023	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2015	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.2.1	11/2019	Collection Time Reporting	SB/SE
5.2.4	11/2023	Collection Reports	SB/SE
5.3.1	08/2023	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	05/2023	General Case Processing	SB/SE
5.4.11	05/2021	CCP Installment Agreements	SB/SE
5.4.12	04/2023	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	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE
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	05/2023	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	07/2023	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
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5.7.6	04/2023	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	11/2023	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	02/2023	Federal Contractors	SB/SE
5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	05/2023	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	02/2023	Investigation	SB/SE
5.8.5	09/2021	Financial Analysis	Appeals
5.8.6	10/2023	Collateral Agreements	SB/SE
5.8.7	06/2022	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	11/2023	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	11/2023	Overview of Bankruptcy	All
5.9.2	01/2023	The Bankruptcy Code and Collection	SB/SE
5.9.3	05/2022	Debtors' Delinquent Accounts	SB/SE
5.9.4	03/2023	Common Bankruptcy Issues	SB/SE
5.9.5	11/2022	Opening a Bankruptcy Case	SB/SE
5.9.6	03/2023	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	10/2023	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	02/2023	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	05/2023	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
5.9.13	09/2022	Manual Proofs of Claim and Common Claim Issues	SB/SE

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5.9.16	05/2023	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	06/2023	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	11/2017	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	12/2020	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	05/2021	Notice of Levy in Special Cases	Appeals
5.11.7	07/2022	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	11/2015	Notice of Lien Determinations	Appeals
5.12.3	07/2015	Lien Release and Related Topics	SB/SE
5.12.4	06/2016	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	06/2016	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	04/2019	Notice of Lien Preparation and Filing	Appeals

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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	03/2023	Securing Installment Agreements	Appeals
5.14.2	10/2023	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 Appeals 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	11/2023	Currently Not Collectible	All
5.17.1	09/2023	General Information	SB/SE
5.17.2	10/2023	Federal Tax Liens	Appeals
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	09/2023	Suits by the United States	Appeals
5.17.5	03/2018	Suits Against the United States	Appeals
5.17.6	11/2023	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	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE

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5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	10/2023	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	06/2023	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	07/2023	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	05/2023	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	12/2023	Collection Operations Transcript Processing	SB/SE
5.19.11	08/2023	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	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	11/2021	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2023	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	03/2023	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	10/2023	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2023	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	12/2023	Passport Program	SB/SE
5.19.26	11/2023	Campus Procedures for IRC § 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE

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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	08/2023	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2016	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	12/2023	Form SS-8 Processing Handbook	All
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#### **Part 11 Disclosure, Communications, and Liaison**

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

11.53.4	04/2023	TIGTA/GAO	SB/SE
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#### **Part 20 Penalty and Interest**

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

20.1.1	03/2023	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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20.1.5	08/2021	Return Related Penalties	Appeals
20.1.6	03/2023	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	12/2022	Information Return Penalties	All
20.1.8	10/2023	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	11/2023	Miscellaneous Penalties	Appeals
20.1.11	11/2023	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	05/2023	Interest on Underpayments	Appeals
20.2.7	12/2023	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	05/2023	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	11/2023	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals



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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	06/2023	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	09/2023	General Guidelines	Appeals
25.3.2	11/2023	Suits by the United States	Appeals
25.3.3	09/2023	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2023	Suits against IRS Employees	SB/SE
25.3.5	09/2023	Judgment Follow-up	SB/SE
25.3.6	09/2023	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	11/2023	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	12/2023	Preparation	All
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	03/2023	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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25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	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	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	06/2023	Program Guidelines	All
25.18.1	05/2023	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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

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

1.1.8	11/2022	National Taxpayer Advocate	All
1.4.13	03/2023	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	08/2023	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure	All
13.1.2	03/2023	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)	TAS
13.1.4	04/2021	TAS Authorities	All
13.1.5	06/2023	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	08/2023	Casework Communications	TAS
13.1.7	11/2023	Taxpayer Advocate Service (TAS) Case Criteria	TAS
13.1.8	07/2023	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	03/2023	Special Processes	TAS
13.1.11	02/2023	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	12/2023	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	12/2023	Receipt and Intake of TAS Cases	TAS
13.1.17	08/2023	Transferring TAS Cases	TAS
13.1.18	12/2023	Processing TAS Cases	TAS
13.1.19	09/2021	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	06/2023	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	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	01/2023	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	10/2021	Low Income Taxpayer Clinic Program Operating Procedures	All
13.9.1	02/2023	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.)*

25.30.2	12/2022	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
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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#### **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	12/2023	Exempt Organization Returns	SB/SE
3.11.20	11/2023	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	12/2023	Employee Plan Excise Tax Return	SB/SE
3.11.26	12/2023	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	12/2023	Exempt Organization Returns	TE/GE
3.12.22	10/2022	Employee Plan Excise Tax Returns	TE/GE
3.12.26	12/2023	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2023	EPMF Unpostables	W&I
3.12.278	11/2023	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	11/2023	Exempt Organization Account Numbers	TE/GE
3.13.36	11/2023	EPMF Account Numbers	TE/GE
3.20.12	11/2023	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	12/2023	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	11/2023	Exempt Organization Returns	SB/SE
3.24.20	11/2023	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	12/2023	Employee Plan Returns	SB/SE
3.24.26	12/2023	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	12/2023	EPMF Return Processing Form 5500-EZ	TE/GE

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3.45.1	11/2023	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	01/2023	TE/GE AIMS Processing	TE/GE
4.5.2	01/2023	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	12/2023	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	06/2023	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.11	11/2023	Administrative Matters	TE/GE
4.70.12	11/2023	Planning the Examination	TE/GE
4.70.15	11/2023	Discrepancy Adjustments	TE/GE
4.70.16	11/2023	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	TE/GE
4.70.17	11/2023	Claims and Abatements	TE/GE
4.70.18	11/2023	Tip Compliance Agreements	TE/GE
4.70.20	11/2023	Bondholder Identification and Referrals	TE/GE
4.71.8	12/2023	EP Claims	TEGE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/2021	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	12/2023	Bankruptcy Procedures	TE/GE
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE

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4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE
4.75.16	02/2020	Case Closing Procedures	TE/GE
4.75.17	10/2019	Mandatory Review	TE/GE
4.75.20	07/2019	Final Case Processing	TE/GE
4.75.21	11/2019	EO Special Examination Procedures	TE/GE
4.75.22	11/2019	EO Delinquent, Amended and Substitute for Return Procedures	TE/GE
4.75.24	05/2021	Organizations Covered by a Group Ruling	TE/GE
4.75.25	05/2017	Exempt Organizations Examinations Closing Agreements	TE/GE
4.75.28	06/2017	Discrepancy Adjustments	TE/GE
4.75.31	10/2019	Conversion of Returns	TE/GE
4.75.32	05/2019	Declaratory Judgment Cases And The Administrative Record	TE/GE
4.75.34	05/2019	Procedures for Disposition of IRC 501(p) Cases	TE/GE
4.75.35	08/2020	Fraud and Abusive Transaction Procedures	TE/GE
4.75.36	01/2020	Procedures For Processing Technical Advice Cases	TE/GE
4.75.37	02/2020	Claims, Requests for Abatement and Examination Reconsiderations	TE/GE
4.75.38	10/2020	Small Employer Health Care Tax Credit Under Section 45R	TE/GE
4.75.39	03/2022	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.75.40	12/2019	Employment Tax Audit Procedures	TE/GE
4.80.1	02/2021	Technical Assistance and Technical Advice Requests	TE/GE
4.81.5	08/2021	Conducting the Examination	TE/GE
4.81.6	02/2019	Closing Agreements	TE/GE
4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	07/2023	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	12/2023	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2023	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	12/2023	Examination Issues Pertaining to ITG Cases	TE/GE

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

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

7.1.1	07/2023	Employee Plans	TE/GE
7.1.2	11/2023	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	06/2023	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	07/2023	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	07/2023	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2022	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	01/2020	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	11/2023	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	11/2023	Employee Plans Determination Letter Program	TE/GE
7.11.2	07/2023	EP Case Assignment Guide	TE/GE
7.11.3	09/2022	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	10/2023	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	11/2023	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	09/2023	Multiemployer Plans	TE/GE
7.11.7	07/2023	Multiple Employer Plans	TE/GE
7.11.8	07/2023	EP Determinations Closing Agreement Program	TE/GE
7.11.9	07/2023	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	07/2023	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	11/2023	Proposed Adverse Cases	TE/GE
7.11.12	10/2023	Preparing Technical Advice Requests	TE/GE
7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	05/2023	Administrative Desk Guide	TE/GE
7.12.1	11/2023	Plan Terminations	TE/GE
7.13.1	04/2023	Determination Letter Applications	TE/GE
7.13.5	07/2023	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE



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7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	03/2022	Employee Plans User Manual Introduction	TE/GE
7.15.4	03/2022	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	11/2021	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	11/2021	Electronic Case Processing	TE/GE
7.15.8	11/2021	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	03/2022	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	11/2022	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	10/2023	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	05/2023	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2023	Review Procedures for EO Determinations	TE/GE
7.20.6	07/2022	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	05/2023	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	05/2023	Processing User Fees	TE/GE
7.21.5	05/2023	Determination Case Processing Assistance	TE/GE
7.21.8	07/2022	EDS Unpostables	TE/GE
7.21.10	01/2023	Processing EO Correspondence Requests	TE/GE
7.22.1	07/2022	Determination Letter Automation Systems Overview	TE/GE
7.22.4	08/2021	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	07/2022	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	08/2022	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	11/2023	Public Inspection of Written Determinations Under IRC 6110	TE/GE

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

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

21.5.11	11/2023	Employee Plan Accounts	TE/GE
21.7.7	11/2023	Exempt Organizations and Tax Exempt Bonds	TE/GE

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

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

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

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**Part 1 Organization, Finance and Management**

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

1.1.33	08/2023	Taxpayer Experience Office	All
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#### **Part 1 Organization, Finance and Management**

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

1.1.13	01/2023	Wage and Investment	All
1.2.61	06/2022	Division Delegations of Authority for Wage and Investment	W&I
1.4.10	09/2023	Return Integrity & Verification Operation Managers Guide	W&I
1.4.11	12/2021	Field Assistance Guide for Managers	W&I
1.4.16	12/2022	Accounts Management Guide for Managers	W&I
1.4.18	12/2022	Electronic Products and Services Support (EPSS) Managers Guide	W&I
1.4.21	11/2023	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.7	05/2022	Wage and Investment (WI) Internal Management Documents Program	W&I
1.11.8	12/2023	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2023	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/2022	Publishing Systems and Programs	All
1.17.3	08/2023	Tax Products Program	All
1.17.7	08/2023	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	08/2023	Internal and Public Use Non-Tax Products	All
1.17.9	08/2023	User Guide for Requesting Published Products and Services	All
1.17.10	08/2023	IRS Published Product Identification	All
1.18.2	10/2023	Forecasting Requirements	All
1.18.3	10/2022	Tax Forms Distribution Programs	W&I
1.18.4	03/2022	Knowledge Services	W&I
1.18.5	02/2021	National Distribution Center	W&I
1.22.1	11/2023	Mail and Transportation Management Overview	All
1.22.2	11/2022	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	11/2022	Addressing and Packaging	All
1.22.4	10/2023	Postage Accountability and Reporting Requirements	All
1.22.5	10/2023	Mail Operations	All
1.22.6	10/2023	Transportation Management	All
1.22.7	12/2020	Household Goods	All

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1.22.8	01/2021	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	11/2022	W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	CFO

### **Part 3 Submission Processing**

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

3.0.101	11/2023	Schedule K-1 Processing	SB/SE
3.0.167	11/2023	Losses and Shortages	W&I
3.0.230	11/2023	Lockbox Processing Procedures	W&I
3.0.275	07/2023	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	12/2022	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
3.5.10	11/2023	Remittance Transaction Research (RTR) System	W&I
3.5.20	11/2023	Processing Requests for Tax Return/Return Information	W&I
3.5.21	11/2023	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2023	Files Management and Services	W&I
3.8.44	11/2023	Campus Deposit Activity	SB/SE
3.8.45	12/2023	Manual Deposit Process	SB/SE
3.8.46	12/2023	Discovered Remittance	W&I
3.8.47	09/2023	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2023	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2023	Information Returns Processing	W&I
3.10.72	10/2023	Receiving, Extracting, and Sorting	LB&I
3.10.73	10/2023	Batching and Numbering	All
3.11.3	11/2023	Individual Income Tax Returns	SB/SE
3.11.6	11/2023	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2023	Revenue Receipts	W&I
3.11.13	10/2023	Employment Tax Returns	W&I
3.11.14	11/2023	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.11.15	11/2023	Return of Partnership Income	SB/SE
3.11.16	11/2023	Corporate Income Tax Returns	W&I

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3.11.25	11/2023	Miscellaneous Tax Returns	W&I
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2023	Estate and Gift Tax Returns	W&I
3.11.154	11/2023	Unemployment Tax Returns	W&I
3.11.180	11/2023	Allocated Tips	W&I
3.11.212	11/2023	Applications for Extension of Time to File	SB/SE
3.11.213	11/2023	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2023	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2023	Processing Form 8752	W&I
3.11.250	12/2023	Form 8300 Processing	W&I
3.12.2	11/2023	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2023	Individual Income Tax Returns	SB/SE
3.12.8	11/2023	Information Returns Processing	SB/SE
3.12.10	11/2023	Revenue Receipts	LB&I
3.12.13	11/2023	Employment Tax Returns	W&I
3.12.14	11/2023	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15	11/2023	Return of Partnership Income	SB/SE
3.12.16	11/2023	Corporate Income Tax Returns	W&I
3.12.21	11/2023	Credit and Account Transfers	SB/SE
3.12.23	11/2023	Excise Tax Returns	W&I
3.12.32	11/2023	General Unpostables	All
3.12.37	11/2023	IMF General Instructions	SB/SE
3.12.38	11/2023	BMF General Instructions	SB/SE
3.12.106	11/2023	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154	11/2023	Unemployment Tax Returns	SB/SE
3.12.179	11/2023	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212	11/2023	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	11/2023	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217	11/2023	Error Resolution Instructions for Form 1120-S	W&I
3.12.220	11/2023	Error Resolution System for Excise Tax Returns	W&I

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3.12.249	11/2023	Processing Form 8752	W&I
3.12.251	11/2023	Corporation Income Tax Returns	W&I
3.12.263	11/2023	Estate and Gift Tax Returns	W&I
3.12.279	11/2023	BMF/CAWR/PMF Unpostable Resolution	W&I
3.13.2	11/2023	BMF Account Numbers	W&I
3.13.5	11/2023	Individual Master File (IMF) Account Numbers	W&I
3.13.6	12/2023	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.40	11/2023	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/2023	Media Transport and Control	SB/SE
3.13.122	11/2023	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222	11/2023	BMF Entity Unpostable Correction Procedures	W&I
3.14.1	11/2023	IMF Notice Review	W&I
3.14.2	11/2023	Notice Review - Business Master File (BMF) Notice Review	W&I
3.17.5	12/2023	Hardcore Payment Tracers	W&I
3.17.10	12/2023	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.20	11/2023	Refund Intercept Program	W&I
3.17.21	08/2023	Credit and Account Transfers	W&I
3.17.30	12/2023	SC Data Controls	W&I
3.17.46	12/2023	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2023	Accounting Refund Transactions	W&I
3.17.80	11/2023	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220	11/2023	Excess Collections File	LB&I
3.17.221	12/2023	Enterprise Computing Center Data Controls	IT
3.17.243	11/2023	Miscellaneous Accounting	W&I
3.17.277	12/2023	Electronic Payments	SB/SE
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Asset Management Hardware Procedures	2.149.3	09-2022	67521C
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BMF General Instructions	3.24.38	11-2023	39345Q
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Bondholder Identification and Referrals	4.81.7	04-2020	51851P
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IRS Environmental Compliance Program	1.14.12	08-2022	49873J
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IRS Parking Program	1.14.9	04-2019	50504D
IRS Payband System	6.959.1	11-2021	54145I
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IRS Telework Program	6.800.2	11-2023	54590P
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	10.5.5	03-2023	49880Y
IRS.gov Web Content Management Procedures	2.25.101	12-2023	38937M
Issue Development and Conclusion	4.75.13	10-2019	33216E
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Issue Management System, Notebook and Workpapers	4.24.25	11-2021	75251P
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IT Enterprise Control Authority and Operations Directives	2.172.1	04-2021	75190N
IT Enterprise Control Authority and Operations Process and Procedures	2.172.2	04-2021	75191Y
IT Governance Policy	2.173.1	01-2022	72357A
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IT Security Roles and Responsibilities	10.8.2	11-2023	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60	07-2021	51228U
IT Support Services Management Directive	2.148.1	06-2020	68033Z
IT Test Policy	2.127.1	05-2017	60807J
IT Testing Process and Procedures	2.127.2	05-2017	60808U
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Joint Committee Process Overview	4.36.1	11-2023	32505Q
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Knowledge Management Process Description	2.123.2	09-2021	68610G
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Large Dollar Cases	4.4.18	03-2023	30329E
LB&I Audit Program Process for TIGTA and GAO	11.51.1	02-2023	49775E
LB&I Fraud Procedures	25.1.10	07-2021	34951C
LB&I Intranet Publishing Standards	11.51.2	07-2022	68000E
LB&I Planning and Monitoring	4.1.21	01-2022	49267Z
LB&I Policy Function Processes and Procedures	1.56.1	07-2022	75148R
LB&I WIIC Practice Network Knowledge Management	4.63.2	11-2023	67714P
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4	02-2021	37347S
Learning and Education Policy	6.410.1	04-2019	32678W
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Leave Administration	30.4.6	03-2009	29603R
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Legislation and Miscellaneous Matters	33.3.1	08-2004	29159G
Legislative Analysis and Tracking Implementation Services Program	11.5.4	10-2022	67879V
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Liability of Third Parties for Unpaid Employment Taxes	5.17.7	07-2012	30755E
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Low Income Taxpayer Clinic Program Operating Procedures	13.8.1	10-2021	47233z
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Managers/TEFRA Resources	8.19.2	04-2016	36946D
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Mandatory Review	4.75.17	10-2019	33221X
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Manual Inventory Balancing Procedures	13.1.22	08-2022	49944H
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Medical Qualification Determination Requirements	6.339.1	08-2022	53386V
Methods of Proof	9.5.9	09-2020	36223X
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Minimum Firewall Administration Requirements	10.8.54	11-2023	51043H
Minister and Religious Waiver Program	4.19.6	12-2023	34131C
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Miscellaneous Administrative Procedures	9.12.1	11-2022	36416K
Miscellaneous Collection Procedures	5.1.1	06-2021	27899D
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Miscellaneous Interest Provisions	20.2.11	05-2023	32974H
Miscellaneous Matters	38.3.1	03-2021	39139K
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Miscellaneous Penalties	8.11.8	06-2023	59756T
Miscellaneous Penalties	20.1.10	11-2023	33062Q
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Monitoring and Improving Internal Control	1.4.2	06-2023	33467X
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Mutual Agreement Procedures and Report Guidelines	4.60.2	08-2021	35007L
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National Research Program Overview	4.22.1	03-2023	33006G
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National Taxpayer Advocate	1.1.8	11-2022	30382H
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Net Rate Netting Procedures for Appeals	8.7.19	04-2019	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26	06-2020	48619J
Netting of Overpayment and Underpayment Interest	20.2.14	02-2017	32978Z
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Non-TEFRA Procedures	8.19.9	10-2012	38688A
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Notice of Lien Determinations	5.12.2	11-2015	35751K
Notice of Lien Preparation and Filing	5.12.7	04-2019	58946P
Notice of Lien Refiling	5.12.8	10-2013	58947A
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NTA Toll-free Procedures	13.3.1	12-2020	30667V
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Offers in Compromise	33.3.2	08-2019	29160H
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Office of the Chief Risk Officer	1.1.31	03-2021	71649t
Office of the Commissioner	1.1.5	08-2019	30378Z
Offshore Information Gathering Techniques	5.21.2	08-2023	20354T
Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4.63.3	04-2021	67715A
One Software Development Life Cycle (OneSDLC) Guidance	2.31.1	01-2023	93036W
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Other Investigations	9.5.11	09-2020	36463J
Other PTE Topics	4.31.11	07-2023	93592L
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Other Workload Selection – Non-campaign Workstreams	4.50.2	07-2022	69792H
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Overview	5.8.1	05-2023	27839B
Overview	5.21.1	10-2017	20268G
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Overview of Compliance Initiative Projects	4.17.1	04-2017	34366V
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Overview of Excise Fuel Compliance Program	4.24.13	02-2021	38334Z
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Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2	10-2023	28504R
Partner Cases	8.19.6	04-2016	36952H
Partnership Control System Chapter Overview	2.2.1	10-2022	28245J
Partnership Return of Income	3.24.15	11-2023	34352H
Passport Program	5.19.25	12-2023	73755S
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Pay Under the General Schedule and IRS Payband System	6.531.1	10-2020	54090K
Payment Application and Refund Claims	5.7.7	11-2023	35502N
Payment Tracers	21.5.7	09-2023	36827V
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Payments Made in Foreign Currency	5.21.4	10-2017	20356P

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PCS Command Code TSCHG	2.2.3	10-2022	28575A
PCS Command Code TSCLS	2.2.7	10-2022	28580T
PCS Command Code TSDEL	2.2.5	10-2022	28578H
PCS Command Code TSINQ	2.2.4	10-2022	28577W
PCS Command Code TSLOD	2.2.2	10-2022	28574P
PCS Command Code TSNOT	2.2.6	10-2022	28579S
PCS Command Code TSUMY	2.2.9	10-2022	28582P
PCS Database Elements	4.29.3	08-2019	36923E
PCS Reports	4.29.4	08-2019	36924P
PCS TEFRA/ILSC Notices and Cover Letters	4.29.5	08-2019	36925A
Penalties and Sanctions	35.10.2	08-2004	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12	10-2021	52679Z
Penalties/Additions to Tax in Computations	8.17.7	03-2014	50801Z
Penalty Appeals (PENAP)	8.11.4	11-2021	55125A
Penalty Considerations	4.10.6	07-2001	27641L
Performance and Reduction in Force	6.430.4	05-2011	37674C
Performance Appraisals for Temporary Assignments	6.430.5	06-2009	37675N
Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	6.430.2	12-2023	37672G
Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6.430.3	12-2017	37673R
Personal Property Management	1.14.4	10-2022	38310P
Personal Use of Government Furnished Information Technology Equipment and Resources	10.8.27	11-2023	50851F
Personnel Guidance	30.4.2	10-2017	29812E
Personnel Matters	9.11.4	03-2021	36460C
Personnel Security/Suitability for Employment and Personnel Security Operations	10.23.3	05-2019	51144T
Petition for Remission Program	5.1.29	01-2015	67152X
Petition for Writ of Certiorari	36.2.2	03-2012	39016K
Physical Access Control (PAC)	10.2.18	02-2023	71162H
Physical Fitness Program	9.2.2	08-2020	36226E
Physical Security	10.2.1	01-2023	51711E
Plan Terminations	7.12.1	11-2023	27562N
Planning and Control Data	3.24.183	12-2017	34712B
Planning and Special Programs (PSP)	4.7.4	07-2022	30418Y
Planning the Examination	4.46.3	01-2023	38194Z
Planning the Examination	4.70.12	11-2023	93350D
Planning, Classification, and Selection	4.25.3	07-2023	58876C
Planning, Monitoring, and Coordination	4.1.1	09-2020	27602M
Plea Agreements and Sentencing Process	9.6.2	03-2021	36464U
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Policies, Responsibilities, Requirements, and Procedures	6.715.1	07-2002	33016C
Policy and Guidance	10.8.1	12-2023	49446Y
Position Management and Classification Policy and Operational Guidance	6.511.1	05-2022	49822S
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5	08-2015	50909K
Post Examination Case Processing Requirements	4.8.5	10-2017	31422Q
Post Sale Actions and Responsibilities of Advisory	5.10.6	05-2021	35406E
Postage Accountability and Reporting Requirements	1.22.4	10-2023	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9	09-2020	59866Q
Potentially Dangerous Taxpayer	25.4.1	03-2021	32998R
Power of Attorney Rights and Responsibilities	4.11.55	05-2018	36505E
Practitioner Enrollment	1.25.2	11-2022	52482U
Practitioner Priority Service (PPS)	21.3.10	08-2023	33204M
Pre-Contact Responsibilities	4.10.2	09-2022	27635H
Pre-Filing Agreement Program	4.30.1	08-2020	32528P
Pre-Filing Agreements	32.4.2	06-2005	29179Y
Premium Pay and Compensatory Time Off for Travel	6.550.2	09-2021	69696Y
Preparation	25.5.2	12-2023	27529C
Preparation of Briefs	35.7.2	08-2004	30004G
Preparer e-file Hardship Waiver Requests	3.42.20	10-2022	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17	04-2022	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6	03-2023	33072M
Preparing a Statement of Account	8.17.3	09-2019	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8	08-2004	29885J
Preparing Technical Advice Requests	7.11.12	10-2023	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1	04-2020	39133W
Pre-Seizure Considerations	5.10.1	10-2022	35401B
PRE-SEIZURE PLANNING	9.7.4	11-2013	36433V
Pre-Trial Procedures	9.6.3	05-2021	36465F
Pre-Trial Procedures	34.7.1	08-2022	29666A
Prevention of Taxpayer Discrimination	1.20.4	08-2020	74338N
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4.1 Planning and Special Programs			
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2017	27606E	Other Programs and Other Source Workload
4.1.6	10-2017	27609L	Storage of Selected Returns
4.1.7	10-2017	27611X	Assignment of Selected Returns
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP
4.1.22	07-2020	49268K	LMSB Workload Study
4.1.23	08-2020	49269V	Determining Return Needs for LMSB
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems

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<b>4.2 General Examining Procedures</b>			
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities
<b>4.4 AIMS Procedures and Processing</b>			
4.4.4	01-2023	30314F	Claims
4.4.19	06-2021	30343I	Manual Refunds
4.4.24	12-2021	30348L	Payments and Remittances
4.4.29	02-2023	30363A	Social Security Administration (SSA) Adjustments
4.4.32	09-2019	30372L	AIMS, ERCS, and IDRS Data Processing
<b>4.7 Examination Returns Control System (ERCS)</b>			
4.7.11	04-2016	30470Q	System Administrator and Database Administrator
<b>4.8 Technical Services</b>			
4.8.3	02-2018	31432M	Examination Quality Measurement Staff (EQMS)
4.8.6	11-2016	65519W	Criminal Restitution and Restitution-Based Assessments
<b>4.9 Examination Technical Time Reporting System</b>			
4.9.2	05-2014	27666G	Description and Use of Examination Technical Time
<b>4.10 Examination of Returns</b>			
4.10.12	12-2015	35205R	Frivolous Return Program
<b>4.11 Examining Officers Guide (EOG)</b>			
4.11.7	09-2019	36014K	Corporate Liquidations/Dissolutions
4.11.17	09-2016	36380T	Electronically Filed Returns
4.11.34	06-2017	36419R	Innocent Spouse
<b>4.4 Audit Reconsideration</b>			
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.8	12-2015	56014C	Exam SFR Reconsiderations
<b>4.15 AIMS Procedures and Processing Instructions</b>			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures
<b>4.18 Exam Offer-In-Compromise</b>			
4.18.2	11-2020	28828E	Doubt as to Liability Offers
4.18.3	01-2022	28829P	Effective Tax Administration Offers
4.18.4	02-2017	28830Q	Combination Offers
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements
4.18.6	11-2020	28832M	Case Processing and Controls
4.18.7	01-2022	28833X	Special Case Processing
<b>4.19 Liability Determination</b>			
4.19.2	07-2015	36856Y	IMF Automated Underreporter (AUR) Control
4.19.17	11-2023	48156H	Non-Filer Program
4.19.18	10-2021	48157S	Quality Review Program

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4.19.24	03-2016	59847J	Compliance Identity Theft
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery
<b>4.20 Examination Collectibility</b>			
4.20.2	06-2020	29632U	Scope Consideration
4.20.3	06-2020	29633F	Soliciting Payment
4.20.4	06-2020	29634Q	Installment Agreements
<b>4.22 National Research Program (NRP)</b>			
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns
4.22.9	04-2020	51330H	International Form 1040 NRP Study
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines
<b>4.4 Excise Tax</b>			
4.24.4	08-2022	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
<b>4.25 Estate and Gift Tax</b>			
4.25.6	07-2015	58879J	Report Writing Guide for Estate and Gift Tax Examinations
4.25.7	07-2015	58880K	Estate and Gift Tax Penalty and Fraud Procedures
4.25.9	07-2015	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability in Estate and Gift Tax Cases
4.25.10	07-2015	58883R	Case Closing Procedures
4.25.11	07-2015	58884C	Special Examination Procedures
4.25.14	07-2015	58887J	Miscellaneous Procedures
<b>4.26 Bank Secrecy Act</b>			
4.26.2	03-2019	27701C	Program Structure
4.26.18	02-2018	50149M	Embedded Quality
<b>4.27 Bankruptcy</b>			
4.27.2	07-2020	27751I	Examiner Responsibilities
4.27.3	07-2020	27752T	Review and Processing Procedures
4.27.4	05-2018	27753E	Statute of Limitations Considerations
4.27.5	09-2019	27754P	Miscellaneous Provisions
<b>4.28 Examination Specialization</b>			
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures
<b>4.30 LMSB General Procedures</b>			
4.30.3	10-2018	32504F	Overseas Posts
<b>4.4 Abusive Transactions</b>			
4.32.4	01-2023	38332D	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return

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<b>4.35 Partnership and S Corporations</b>			
4.35.1	07-2016	27742X	Tax Audit Guidelines
4.35.2	07-2016	27743I	Audit Techniques for Business Returns
<b>4.40 Technical Advisor Program</b>			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
<b>4.4 Oil and Gas Industry</b>			
4.41.1	09-2022	35071V	Oil and Gas Handbook
<b>4.42 Insurance Industry</b>			
4.42.1	10-2020	27667R	Introduction
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
<b>4.43 Retail Industry</b>			
4.43.1	04-2021	27595I	Retail Industry
<b>4.44 Subchapter T Cooperatives</b>			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
<b>4.46 LB&amp;I Guide for Quality Examinations</b>			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.46.7	03-2016	38198R	Post Examination Activities
<b>4.49 Economist Program</b>			
4.49.1	03-2019	35060O	Overview - Economist Program
<b>4.51 LB&amp;I Case Management</b>			
4.51.1	03-2016	32526T	Rules of Engagement
4.51.6	03-2016	37346H	Issue Management Process Guide
<b>4.53 SBSE Administrative Programs</b>			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination
<b>4.60 International Procedures</b>			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
<b>4.61 International Examination Guidelines</b>			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records

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4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification
4.61.6	06-2021	27732B	Boycotts
4.61.7	11-2022	27733M	Controlled Foreign Corporations
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
<b>4.5 Employee Plans Examination of Returns</b>			
4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
4.71.2	12-2023	33831Z	Overview of IDRS
4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
4.71.4	12-2023	35909Q	Discrepancy Adjustments
4.71.5	12-2023	35239X	Form 5330 Examinations
4.71.6	12-2023	37345W	Employee Plans Referrals
4.71.7	12-2023	33832K	Survey Returns
4.71.9	12-2023	33834G	Statute Control Procedures
4.71.10	12-2023	33837N	Form 990-T Processing
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2023	35241J	EP Mandatory Review
4.71.15	09-2018	35242U	EP Special Review
4.71.16	12-2023	55224Q	Employee Plans Large Case Examinations
4.71.17	12-2023	57900H	Non-Return Unit Examinations
4.71.18	11-2021	57901S	EP Penalties
4.71.19	12-2023	57902D	Fast Track Settlement Procedures
4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
<b>4.72 Employee Plans Technical Guidelines</b>			
4.72.1	06-2014	35962T	Miscellaneous Employee Plans Issues
4.72.2	11-2022	35951M	Cash or Deferred Arrangements
4.72.3	11-2022	35952X	Employee Contributions and Matching Contributions
4.72.4	11-2022	35953I	Employee Stock Ownership Plans (ESOPs)
4.72.5	11-2022	35954T	Top-Heavy Plans

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4.72.6	11-2022	35955E	IRC 415(b)
4.72.7	11-2022	35956P	Examination Guidelines for IRC 415(c)
4.72.8	11-2022	35957A	Valuation of Assets in Defined Contribution Plans
4.72.9	11-2022	35958L	Qualified Joint and Survivor Annuity Requirements
4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
4.72.12	06-2014	35961I	Revocation of IRC 401(a) Plans and/or Trusts
4.72.13	11-2022	27872M	IRC 403(b) Plans
4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	01-2023	35924F	Nonbank Trustee Investigation Procedures
4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
4.72.20	06-2014	60970J	Unrelated Business Activities
<b>4.75 Exempt Organizations Examination Procedures</b>			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.6	11-2014	33210Q	Exempt Organizations Returns Inventory and Classification System
4.75.8	11-2016	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.18	09-2018	33223T	Special Review
4.75.26	09-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
<b>4.76 Exempt Organizations Examination Guidelines</b>			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools

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4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	10-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	10-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	10-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
<b>4.81 Tax Exempt Bonds (TEB)</b>			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	09-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects



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

## Part 5: Collecting Process

<b>5.1 Field Collecting Procedures</b>			
5.1.17	05-2014	29420A	Third Party Contacts
5.1.25	11-2016	54431X	IDRS and Data Security for Collection
5.1.30	10-2018	49413D	Resolution-directed Approach to Casework
5.1.31	10-2018	49810A	Workload Management

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<b>5.2 Reports</b>			
5.2.1	07-2015	35459R	Collection Time Reporting
<b>5.7 Trust Fund Compliance</b>			
5.7.3	07-2015	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TRFP)
<b>5.8 Offer in Compromise</b>			
5.8.2	11-2015	27841N	Centralized Offer in Compromise Initial Processing and Processability
5.8.3	11-2015	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building
<b>5.9 Bankruptcy and Other Insolvencies</b>			
5.9.14	04-2016	39971S	Automated Proofs of Claim
<b>5.11 Notice of Levy</b>			
5.11.1	11-2015	35743K	Background, Pre-Levy Actions, Restrictions on Levy
5.11.2	11-2015	35744V	Serving Levies, Releasing Levies and Returning Property
5.11.5	11-2015	35748N	Levy on Wages, Salary, and Other Income
<b>5.12 Federal Tax Liens</b>			
5.12.5	06-2016	35754R	Redemptions
5.12.9	11-2015	58949W	Notice of Lien Withdrawal
<b>5.13 Collection Quality Measurement</b>			
5.13.2	05-2014	35469N	Embedded Quality Attribute Definitions
5.13.4	05-2014	29930B	Offer in Compromise/Embedded Quality Attribute Definitions
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
5.13.7	01-2014	47657N	Advisory Embedded Quality Attribute Definitions
<b>5.19 Liability Collection</b>			
5.19.3	11-2020	36862C	Backup Withholding Program
5.19.17	11-2015	51133M	Referral Unit Case Processing - Private Debt Collection
5.19.20	05-2014	52741C	Large Dollar Case Processing
<b>5.24 Central Withholding Agreement (CWA) Program</b>			
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview
5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines

## Part 6: Human Resources Management

<b>6.500 Pay and Allowances</b>			
6.500.1	01-2014	36957K	Pay Administration
<b>6.771 Agency Grievance System</b>			
6.771.2	02-2018	33022G	Grievance Examiner Handbook

## Part 7: Rulings and Agreements

<b>7.1 TE/GE Administrative Procedures and Programs</b>			
7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
7.1.7	11-2016	69149U	Processing Information Requests
<b>7.15 Employee Plans Tax Exempt Determination System (TEDS) Processing Procedures</b>			
7.15.2	09-2015	54998D	Accessing Tax Exempt Determination System (TEDS)

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7.15.3	09-2015	55000E	Business Rules
7.15.5	09-2015	55039N	Case Identification and Status Codes
<b>7.20 Exempt Organizations Determination Letter Program</b>			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
<b>7.21 Exempt Organizations Automated Processing Procedures</b>			
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing
7.21.4	07-2016	27617L	Transcription and Case Establishment
7.21.6	07-2016	27619H	Inventory Control Subsystem
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
7.21.9	07-2016	27622E	Exempt Organizations Management Information System
<b>7.22 Exempt Organizations EDS User Manual</b>			
7.22.2	07-2016	27952V	Data Entry
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	07-2016	27954R	Letter Generation
7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System
<b>7.25 Exempt Organizations Determinations Manual</b>			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	11-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	11-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	11-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	11-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	11-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	11-2019	36072Q	Black Lung Benefit Trusts

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7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	11-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	11-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	11-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
<b>7.26 Private Foundations Manual</b>			
7.26.1	11-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	11-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	11-2019	35989K	Termination of Private Foundation Status
7.26.15	11-2019	36098W	IRC 4947 Trusts
<b>7.27 Exempt Organizations Tax Manual</b>			
7.27.3	11-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	11-2019	36075X	Taxation of Unrelated Business Income
7.27.5	11-2019	36076I	Unrelated Trade or Business
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7.27.7	11-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	11-2019	36089L	Unrelated Debt-Financed Income
7.27.9	11-2019	36090M	Debt—Financed Property
7.27.10	11-2019	36091X	Acquisition Indebtedness
7.27.11	11-2019	36080Q	Political Organizations
7.27.12	11-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	11-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	11-2019	27564J	Taxes on Self-Dealing
7.27.16	11-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	11-2019	35963E	Taxes on Excess Business Holdings
7.27.18	11-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
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7.27.20	11-2019	35935M	Disqualified Persons as Defined in IRC 4946

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7.27.27	11-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	11-2019	39745U	Taxes on Excess Benefit Transactions
<b>7.29 Exempt Organizations Technical Rulings and Guidance</b>			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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8.22.3	04-2014	49098W	Back-End Processing for Collection Due Process and Equivalent Hearing Cases
<b>8.23 Offer in Compromise</b>			
8.23.6	04-2014	50807N	OIC Processing and Closing Procedures
<b>8.25 Trust Fund Recovery Penalty (TFRP)</b>			
8.25.3	10-2014	50811V	Account and Processing Support (APS) Procedures for TFRP Appeals
<b>8.26 Alternative Dispute Resolution (ADR) Program</b>			
8.26.6	10-2015	50911W	Appeals Arbitration Procedures (Non-Collection Cases)
8.26.10	03-2015	59867B	Trust Fund Recovery Penalty Mediation Procedures

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9.5.7	08-2015	36221B	Narcotic Investigations

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10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	04-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.2.15	02-2023	51729K	Minimum Protection Standards (MPS)
<b>10.4 Physical Security Information for Managers</b>			
10.4.1	12-2016	51731W	Managers Security Handbook
<b>10.5 Privacy, Information Protection &amp; Data Security (PIPDS)</b>			
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<b>10.8 Information Technology (IT) Security</b>			
10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
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<b>11.11 Disclosure of Official Information</b>			
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11.3.14	01-2020	30437F	Privacy Act General Provisions
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11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments

<b>11.5 Legislative Affairs</b>
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11.5.3	08-2014	38765C	Guide to Congressional Correspondence
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<b>11.55 Wage and Investment</b>
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11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document
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<b>13.13 Taxpayer Advocate Case Procedures</b>
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13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.1.19	04-2016	47432Q	TAS Operations Assistance Request (OAR) Process

<b>13.4 TAS TAMIS Guide</b>
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### 21.3 Taxpayer Contacts

21.3.2	12-2015	36812W	Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries
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21.3.12	06-2017	55809H	Accounts Management Balance Due Telephone Contacts
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21.3.13	10-2017	66360P	Department of Education (ED) Procedures
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### 21.7 Business Tax Returns and Non-Master File Accounts

21.7.5	10-2020	36845R	Estate and Gift Tax Returns
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21.7.8	08-2021	36848Y	Excise Taxes
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21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
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### 21.9 Specialized Accounts Management Programs

21.9.2	09-2015	52830W	Accounts Management Identity Theft
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### 21.21 Accounts Management and Compliance Services Operations

21.10.4	08-2022	66103S	Customer Satisfaction Surveys
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## Part 22: Taxpayer Education and Assistance

### 22.22 Federal, State, and Local Governments

22.40.1	03-2022	38104J	Outreach
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### 22.41 Indian Tribal Governments

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### 22.42 TEB Taxpayer Education and Assistance

22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
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### 22.43 Employee Plans Customer Education and Outreach

22.43.1	11-2014	37895H	Obtaining Products and Services from Employee Plans Customer Education and Outreach
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### 25.2 Information and Whistleblower Awards

25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
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### 25.5 Summons

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### 25.26 Exempt Organizations Business Master File

25.7.3	01-2022	27772L	Group Exemption Procedures
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25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
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25.7.6	01-2022	27776D	Cumulative List (Publication 78)
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25.14.1	03-2014	36875F	Production Control and Performance Reporting
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### 25.15 Relief from Joint and Several Liability

25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
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25.15.12	06-2021	30276C	Appeals Procedures
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25.15.16	10-2016	49557G	Telephone Contacts
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25.18 Community Property			
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property
25.19 Health Coverage Tax Credit (HCTC)			
25.19.1	07-2017	39701S	General Information
25.19.2	07-2017	39702D	Customer Service
25.19.3	07-2017	39704Z	Eligibility
25.19.4	07-2017	39705K	Registration
25.19.5	07-2017	39706V	Payments
25.19.6	07-2017	39707G	Additional HCTC Guidelines
25.19.7	07-2017	50495D	Systems Operations (SO)
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)
25.23 Identity Protection and Victim Assistance			
25.23.4	11-2016	67664U	IDTVA Paper Process
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity The ft Processing
25.23.11	11-2016	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management

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39.39 Professionalism and Government Ethics Programs			
39.1.2	04-2022	29355Q	Government Ethics Programs