



Internal Revenue **MANUAL INDEX**

February 2023



Contains the IRM Inventory in four ways:

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Part 1 Organization, Finance and Management

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

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1.1.33	8/18/2022	92900T	Taxpayer Experience Office	All

Chapter 1.2 Servicewide Policies and Authorities

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1.4.3	4/1/2020	49895X	Financial Assurance Control Testing	All
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1.4.29	2/6/2022	61645F	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
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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
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2.4.20*	4/23/2021	28210S	Command Codes RFUND and REFAP	All
2.4.21	4/22/2020	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	4/14/2020	28213Z	Command Code CRMNL	All
2.4.23	4/22/2020	28214K	Command Code CHKCLR and CHKCL	All
2.4.24	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	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*	11/23/2022	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31*	2/24/2023	28223V	Command Code LEVY	All
2.4.32*	3/6/2020	28224G	Command Code PDTUP	All
2.4.33	7/25/2022	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	7/31/2020	28226C	Command Code DOALL	All
2.4.35	2/20/2020	28227N	Command Code STN90	All
2.4.37	4/22/2020	28229J	Command Code NOREF Overview	All
2.4.38	3/23/2020	28230K	Command Code CSEDR	All
2.4.39	2/19/2020	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	12/10/2019	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	6/1/2017	28233R	Command Code UNLCE	All
2.4.42	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*	3/30/2020	28237J	Command Code NRP97	All
2.4.46	5/15/2020	28100V	Command Code EPLAN	All
2.4.47	11/22/2022	28238U	Command Code VPMSG	All
2.4.48	11/22/2022	28239F	Command Code VPPIN	All
2.4.50	5/5/2020	28241R	Command Code ASIGN	All
2.4.52	8/10/2020	28243N	Command Codes TPCIN and TPCOL	IT
2.4.53	12/9/2020	31276M	Command Code DUPED	All
2.4.56	4/28/2020	32674E	Command Code ISTSR	All
2.4.57	4/21/2020	35348J	Command Code CDPTR	All
2.4.58	1/30/2023	38335K	Command Code DDBCK/ DDBCVC / DDBCS	All
2.4.59	7/27/2020	54615Z	Command Code TMSN	All

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2.4.60	2/21/2020	62856Y	Command Code RAPID	All
2.4.61	5/10/2021	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
Chapter 2.5 Systems Development				
2.5.1*	6/6/2022	33496A	Systems Development	IT
2.5.3*	7/19/2022	33498W	Programming and Source Code Standards	IT
2.5.4*	12/16/2021	30905A	Document Standards	IT
2.5.5*	12/15/2021	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/16/2021	73139M	Function Point Standards	IT
2.5.11*	12/12/2021	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/15/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	9/26/2022	36192J	Database Design Techniques and Deliverables	IT
2.5.14	2/22/2023	35692E	Quality Assurance (QA)	IT
Chapter 2.7 Information Technology (IT) Operations				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
Chapter 2.8 Audit Information Management System (AIMS)				
2.8.1*	2/22/2023	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/21/2021	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/15/2021	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/14/2021	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/15/2021	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/14/2021	28760D	AIMS Command Code AMAXU	LB&I
2.8.7*	11/30/2022	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/15/2021	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/12/2019	50448E	AIMS Command Code AMRET	IT
Chapter 2.9 Integrated Data Retrieval System Procedures				
2.9.1*	11/18/2020	28250C	Integrated Data Retrieval System	IT
Chapter 2.11 IDRS Correspondence System				
2.11.1	4/27/2020	28244Y	IDRS Correspondence	IT
Chapter 2.12 Security and Privacy				
2.12.2	5/13/2021	69748P	Security and Communication Services (SACS) Security Command Codes	IT
Chapter 2.15 Enterprise Architecture (EA)				
2.15.1	2/24/2021	37206W	Enterprise Architecture (EA) Overview	All

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Chapter 2.16 Enterprise Life Cycle (ELC)				
2.16.1	9/14/2022	49718J	ELC Guidance	All
Chapter 2.17 Infrastructure Currency				
2.17.1	10/26/2020	71048C	Infrastructure Currency Policy for Software	IT
Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services				
2.21.1	2/23/2021	37317E	Introduction to Shopping Cart Processing for IT	IT
Chapter 2.22 Business Planning and Risk Management				
2.22.1	1/27/2020	38167S	Unified Work Request (UWR) Process	All
Chapter 2.25 Managed Service for IRS				
2.25.2	2/26/2018	37414Y	IRS Portal and Extranet Usage Standard	All
2.25.3	3/24/2020	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.5	4/1/2006	37014U	Accessibility Guidelines for the Web	All
2.25.20	12/10/2020	71879J	SharePoint	All
2.25.101	7/9/2020	38937M	IRS.gov Web Content Management Procedures	All
Chapter 2.28 Unified Communications				
2.28.1	8/2/2021	74354N	Unified Communications Policy	IT
Chapter 2.30 Section 508				
2.30.1	8/16/2022	75372T	Section 508 Compliance	All
Chapter 2.31 Lifecycle Management				
2.31.1	1/23/2023	93036W	One Software Development Life Cycle (OneSDLC) Guidance	All
Chapter 2.100 Integrated Process Management				
2.100.1	10/3/2019	48508B	Integrated Process Management Policy	IT
2.100.2	10/7/2019	59034Y	Integrated Process Management Standardization Process	IT
Chapter 2.109 Risk, Issue, and Action Item Management Practices				
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
Chapter 2.110 Requirements Engineering				
2.110.1	8/12/2019	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
Chapter 2.120 Solution Engineering				
2.120.1	3/7/2022	59976N	Engineering Policy	All
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
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2.120.10	12/27/2022	74889J	Engineering ELC Documentation Process	IT
2.120.11	1/19/2023	74890K	Data Management Process	All
2.120.12	1/12/2023	74891V	Naming Data Element(s)/Object(s) Process	All
Chapter 2.123 Knowledge Management				
2.123.1	9/24/2021	68608U	Knowledge Management Directive	All
2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
Chapter 2.125 Change Management				
2.125.1	10/31/2022	70893D	Change Management Policy	IT
2.125.2	10/21/2022	70895Z	Change Management Process Description	IT
Chapter 2.126 Enterprise Organizational Readiness				
2.126.1	11/20/2019	64032A	Enterprise Organizational Readiness Policy	IT
2.126.2	11/22/2019	67722P	Enterprise Organizational Readiness Process and Procedure Description	IT
Chapter 2.127 Testing Standards and Procedures				
2.127.1	5/15/2017	60807J	IT Test Policy	All
2.127.2	5/17/2017	60808U	IT Testing Process and Procedures	All
Chapter 2.142 Service Catalog Management				
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
Chapter 2.144 Capacity Management				
2.144.1	10/1/2019	61944X	Capacity Management Policy	All
2.144.2	10/7/2019	61946T	Business Capacity Management	All
2.144.3	8/5/2019	62038U	Component Capacity Management	All
2.144.4	10/7/2019	62040G	Service Capacity Management	All
2.144.5	7/28/2015	64078Y	Enterprise Demand Forecast	All
Chapter 2.145 Availability Management				
2.145.1	10/1/2019	61942B	Availability Management Policy	All
2.145.2	10/1/2019	61943M	Availability Management Process Description	All
Chapter 2.148 IT Support Services Management				
2.148.1	6/1/2020	68033Z	IT Support Services Management Directive	All
2.148.2	5/11/2020	68034K	Incident Management Process	All
2.148.3	5/29/2020	68035V	Request Fulfillment Process	All
Chapter 2.149 IT Asset Management				
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

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2.150.1	11/7/2022	60766Z	Configuration Management Policy	IT
2.150.2	11/14/2022	60767K	Configuration Management (CM) Process	IT
2.150.5	4/26/2021	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
Chapter 2.172 Enterprise Control Authority and Operations				
2.172.1	4/21/2021	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/22/2021	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT
Chapter 2.173 IT Program Governance				
2.173.1	1/28/2022	72357A	IT Governance Policy	IT
2.173.2	1/28/2022	72359W	IT Governance Procedures	IT
Part 3 Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
Chapter 3.0 General				
3.0.101*	8/31/2022	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	11/17/2022	33178B	Losses and Shortages	W&I
3.0.230	11/3/2022	33181Y	Lockbox Processing Procedures	W&I
3.0.275	1/18/2023	32289Z	Business Results Measures for Submission Processing Functions	SB/SE
3.0.276	12/27/2022	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	W&I
Chapter 3.5 Accounts Services				
3.5.10	10/25/2022	37354H	Remittance Transaction Research (RTR) System	W&I
3.5.20*	12/15/2022	36983G	Processing Requests for Tax Return/Return Information	W&I
3.5.61*	11/8/2022	33260W	Files Management and Services	SB/SE
Chapter 3.8 Deposit Activity				
3.8.44*	11/8/2022	33386D	Campus Deposit Activity	SB/SE
3.8.45*	12/13/2022	29994V	Manual Deposit Process	SB/SE
3.8.46	11/19/2021	33950H	Discovered Remittance	SB/SE
3.8.47*	9/6/2022	33951S	Manual Deposit for Field Office Payment Processing	W&I
Chapter 3.10 Campus Mail and Work Control				
3.10.5	11/4/2022	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	11/15/2022	33395O	Information Returns Processing	W&I
3.10.72*	11/18/2022	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/15/2022	53717M	Batching and Numbering	All
Chapter 3.11 Returns and Documents Analysis				
3.11.3*	11/15/2022	33440G	Individual Income Tax Returns	SB/SE

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3.11.6*	10/19/2022	33455F	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/8/2022	33470U	Revenue Receipts	W&I
3.11.12*	10/19/2022	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	11/22/2022	33485T	Employment Tax Returns	W&I
3.11.14*	11/15/2022	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15*	11/15/2022	33495P	Return of Partnership Income	SB/SE
3.11.16*	11/15/2022	33500X	Corporate Income Tax Returns	W&I
3.11.20*	10/28/2022	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	10/7/2022	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	11/15/2022	33515W	Excise Tax Returns	W&I
3.11.25*	11/8/2022	33525S	Miscellaneous Tax Returns	W&I
3.11.26*	10/28/2022	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	10/28/2022	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.29*	10/20/2021	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106*	11/15/2022	33575Y	Estate and Gift Tax Returns	W&I
3.11.154*	11/8/2022	33581C	Unemployment Tax Returns	W&I
3.11.180*	11/15/2022	33583Y	Allocated Tips	W&I
3.11.212*	11/15/2022	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	11/4/2022	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217*	11/4/2022	51221V	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249*	11/15/2022	33586F	Processing Form 8752	W&I
3.11.250	12/9/2022	74362N	Form 8300 Processing	W&I
Chapter 3.12 Error Resolution				
3.12.2*	11/16/2022	67652C	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	11/3/2022	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	11/9/2022	33620Q	Information Returns Processing	SB/SE
3.12.10*	11/14/2022	33630M	Revenue Receipts	LB&I
3.12.12*	10/24/2022	33640I	Exempt Organization Returns	TE/GE
3.12.13*	11/16/2022	33645L	Employment Tax Returns	W&I
3.12.14*	11/9/2022	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
3.12.15*	11/9/2022	33655H	Return of Partnership Income	SB/SE
3.12.16*	11/8/2022	33660A	Corporate Income Tax Returns	W&I
3.12.21	11/15/2022	33670W	Credit and Account Transfers	SB/SE
3.12.22*	10/20/2022	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	11/15/2022	33675Z	Excise Tax Returns	W&I

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3.12.26*	10/24/2022	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	11/8/2022	33695R	General Unpostables	All
3.12.37*	11/7/2022	33710V	IMF General Instructions	SB/SE
3.12.38*	11/8/2022	32384X	BMF General Instructions	SB/SE
3.12.106*	11/3/2022	33740J	Estate Tax Returns - Paper Correction Processing	W&I
3.12.154*	11/2/2022	33743Q	Unemployment Tax Returns	SB/SE
3.12.166	10/24/2022	33744B	EPMF Unpostables	W&I
3.12.179*	11/14/2022	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	W&I
3.12.212*	11/14/2022	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	11/10/2022	33752B	Form 1066, U.S. REMIC Income Tax Return	W&I
3.12.217*	11/8/2022	33753M	Error Resolution Instructions for Form 1120-S	W&I
3.12.220*	11/10/2022	33756T	Error Resolution System for Excise Tax Returns	W&I
3.12.249*	11/17/2022	33755I	Processing Form 8752	W&I
3.12.251*	11/4/2022	33761M	Corporation Income Tax Returns	W&I
3.12.263*	11/4/2022	33741U	Estate and Gift Tax Returns	W&I
3.12.278	10/25/2022	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/2/2022	31656Y	BMF/CAWR/PMF Unpostable Resolution	W&I
Chapter 3.13 Campus Document Services				
3.13.2*	11/7/2022	33746X	BMF Account Numbers	W&I
3.13.5*	11/2/2022	33759A	Individual Master File (IMF) Account Numbers	W&I
3.13.6	11/4/2022	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	W&I
3.13.12	10/25/2022	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	10/24/2022	33775A	EPMF Account Numbers	TE/GE
3.13.40*	11/18/2022	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	W&I
3.13.62	11/4/2022	33780T	Media Transport and Control	SB/SE
3.13.122*	11/10/2022	31657J	Individual Master File (IMF) Entity Control Unpostables	W&I
3.13.222*	11/7/2022	33790P	BMF Entity Unpostable Correction Procedures	W&I
Chapter 3.14 Notice Review				
3.14.1*	11/7/2022	31974X	IMF Notice Review	W&I
3.14.2*	11/8/2022	32201V	Notice Review - Business Master File (BMF) Notice Review	W&I
Chapter 3.17 Accounting and Data Control				
3.17.5*	12/3/2021	49225T	Hardcore Payment Tracers	W&I
3.17.10*	11/25/2022	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	LB&I
3.17.15*	8/18/2022	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	11/21/2022	47866A	Refund Intercept Program	W&I
3.17.21*	9/12/2022	33880U	Credit and Account Transfers	W&I

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3.17.30*	11/29/2022	33885X	SC Data Controls	W&I
3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
3.17.46*	11/17/2021	33900B	Automated Non-Master File Accounting	SB/SE
3.17.50	9/1/2021	33003Z	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63*	4/27/2021	33910X	Redesigned Revenue Accounting Control System (RRACS)	CFO
3.17.64*	8/18/2022	57118F	Accounting Control General Ledger Policies and Procedures	CFO
3.17.79*	12/13/2022	33915A	Accounting Refund Transactions	W&I
3.17.80*	11/28/2022	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	W&I
3.17.220*	11/30/2022	33917W	Excess Collections File	LB&I
3.17.221	11/2/2017	33919S	Enterprise Computing Center Data Controls	IT
3.17.243*	9/8/2022	33916L	Miscellaneous Accounting	W&I
3.17.244*	8/18/2022	57188D	Manual Assessments	CFO
3.17.277	11/10/2022	33928D	Electronic Payments	SB/SE
3.17.278	10/12/2022	48070K	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	W&I

Chapter 3.20 Exempt Organizations Returns Processing

3.20.12*	10/21/2022	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	10/21/2022	38871H	Exempt Organizations Photocopy Procedures	TE/GE

Chapter 3.21 International Returns and Documents Analysis

3.21.3*	11/15/2022	34010Y	Individual Income Tax Returns	SB/SE
3.21.15*	11/4/2022	37648G	Foreign Partnership Withholding	LB&I
3.21.19*	11/8/2022	34014Q	Foreign Trust System	LB&I
3.21.25*	11/15/2022	34020U	Miscellaneous Tax Returns	LB&I
3.21.110*	11/15/2022	34025X	Processing Form 1042 Withholding Returns	LB&I
3.21.111*	11/15/2022	38622K	Chapter Three and Chapter Four Withholding Returns	W&I
3.21.112	11/8/2022	60501S	Foreign Account Tax Compliance Act (FATCA) Registration	W&I
3.21.261*	11/15/2022	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
3.21.263*	11/1/2022	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	W&I
3.21.264*	11/7/2022	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	SB/SE

Chapter 3.22 International Error Resolution

3.22.3*	11/3/2022	34030Q	Individual Income Tax Returns	SB/SE
3.22.15*	11/10/2022	37643D	Foreign Partnership Withholding	SB/SE
3.22.19*	11/10/2022	34033X	Foreign Trust System	SB/SE
3.22.110*	11/10/2022	34040M	Processing Form 1042 Withholding Returns	W&I
3.22.111*	11/18/2022	38623V	Chapter Three and Chapter Four Withholding Database	W&I

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3.22.261*	11/10/2022	39747Q	Foreign Investment in Real Property Tax Act (FIRPTA)	SB/SE
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3.24.3	11/10/2022	34298E	Individual Income Tax Returns	W&I
3.24.7	11/17/2022	34318L	Delinquent Accounts	W&I
3.24.8	11/17/2022	34323E	Information Returns Processing	W&I
3.24.10	11/16/2022	34328H	Revenue Receipts	SB/SE
3.24.12	10/24/2022	34337S	Exempt Organization Returns	SB/SE
3.24.13	11/17/2022	34343W	Employment Tax Returns	W&I
3.24.14	11/18/2022	34347O	Fiduciary Income Tax Returns	W&I
3.24.15	11/10/2022	34352H	Partnership Return of Income	W&I
3.24.16	11/10/2022	34357K	Corporation Income Tax Returns	W&I
3.24.20	11/7/2022	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.21	11/17/2022	34373K	Credit and Account Transfers	SB/SE
3.24.22	10/19/2022	34378N	Employee Plan Returns	SB/SE
3.24.23	11/17/2022	34385C	Excise Tax Returns	W&I
3.24.25	11/18/2022	34384R	BMF International Miscellaneous Tax Returns	W&I
3.24.26	10/24/2022	34837X	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/24/2022	52572Z	EPMF Return Processing Form 5500-EZ	TE/GE
3.24.28	11/14/2022	34570F	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/7/2021	34555Q	SCRS Error Resolution	SB/SE
3.24.30	12/22/2017	34566X	Data Controls	SB/SE
3.24.37	11/14/2022	34412Y	General Instructions	SB/SE
3.24.38	11/14/2022	39345Q	BMF General Instructions	W&I
3.24.40	12/19/2017	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions	W&I
3.24.50	1/26/2022	34590X	Campus Performance Evaluation Reporting System	W&I
3.24.106	11/18/2022	34442M	Estate Tax Returns	W&I
3.24.133	11/16/2022	34452I	Residual Remittance Processing System	SB/SE
3.24.143	11/17/2022	34455P	Gift Tax Returns	W&I
3.24.154	11/17/2022	34464A	Unemployment Tax Returns	W&I
3.24.159	12/27/2022	32933M	SCRS SC Edits	W&I
3.24.162	12/23/2022	34677F	BOB Transcription Instructions	W&I
3.24.180	1/26/2022	34713M	Allocated Tips	W&I
3.24.183	12/22/2017	34712B	Planning and Control Data	SB/SE
3.24.202	11/14/2022	34456A	Supervisory Operator's Manual	W&I
3.24.212	11/17/2022	34467H	Applications for Extension of Time to File Tax Returns	W&I
3.24.213	3/2/2022	34468S	Real Estate Mortgage Investment Conduit Income Tax Returns	W&I
3.24.226	12/8/2021	34734P	Declaration for Electronic Filing	SB/SE

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3.24.249	3/1/2022	34471P	Fiscal Year Required Payments/Form 8752	W&I
Chapter 3.28 Special Processing Procedures				
3.28.1*	12/22/2022	74536T	Informational Referral Receipt and Routing for Form 3949-A	W&I
3.28.2*	11/7/2022	71047R	Information Referral Process for Form 3949-A	W&I
3.28.3	10/26/2021	34521K	Individual Income Tax Returns	W&I
3.28.4*	11/21/2022	60510D	Identity Theft Returns for Submission Processing	W&I
3.28.6	12/12/2022	93270U	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	W&I
Chapter 3.30 Work Planning and Control				
3.30.10	6/25/2018	32204C	Cost Estimate Reference	W&I
3.30.18	1/9/2017	68095X	Reports Teams Instructions for Work Planning and Control	W&I
3.30.19	1/12/2017	34720B	Production Control and Performance Reporting	SB/SE
3.30.20	3/31/2022	62236A	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	1/14/2022	47307E	Embedded Quality for Submission Processing (EQSP) System	W&I
3.30.50	1/11/2017	34755S	Project PCA Production Control Accounting	SB/SE
3.30.123*	11/8/2022	34760L	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	5/9/2022	34770H	Campus Monitoring Reports	SB/SE
3.30.126	4/25/2019	32161W	Control Data Analysis	W&I
3.30.127	5/9/2022	33048M	Workload Scheduling	SB/SE
Chapter 3.37 International ISRP				
3.37.110	11/17/2022	34874A	Chapter 3 Withholding Returns	SB/SE
Chapter 3.38 International Tax Returns and Documents				
3.38.147*	11/7/2022	34880E	International Notices	SB/SE
Chapter 3.40 Block Out of Balance Resolution				
3.40.8*	11/19/2020	34899V	Information Returns Processing	SB/SE
3.40.37	11/19/2020	34905O	General Instructions	SB/SE
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3.41.267*	11/9/2022	52522T	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	W&I
3.41.269*	11/16/2022	34927C	Information Returns Processing on SCRIPS	SB/SE
3.41.274	11/18/2022	34916V	General Instructions for Processing via SCRIPS	W&I
3.41.275	11/15/2022	34929Y	Scanner Operations on SCRIPS	W&I
3.41.276	11/18/2022	39954H	Form 941 and Schedule R SCRIPS Processing	W&I
3.41.277	11/16/2022	48185K	Form 940 SCRIPS Processing	W&I
Chapter 3.42 Electronic Tax Administration				
3.42.4*	8/30/2022	30620M	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	12/5/2022	28779U	IRS e-file of Individual Income Tax Returns	W&I

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3.42.8	9/20/2022	32530B	E-Services Procedures for Electronic Products and Services Support (EPSS)	W&I
3.42.9*	12/16/2022	50233D	Filing Information Returns Electronically (FIRE)	W&I
3.42.10*	9/15/2022	36617X	Authorized IRS e-file Providers	LB&I
3.42.20	10/7/2022	60081H	Preparer e-file Hardship Waiver Requests	W&I
Chapter 3.43 Integrated Management System				
3.43.405	8/24/2016	56046M	Measured Employees Performance System (MEPS) for Managers	SB/SE
Chapter 3.45 TE/GE Processing				
3.45.1	10/25/2022	32507M	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE
Chapter 3.49 Statistics of Income Processing				
3.49.5	11/2/2022	51321W	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	6/27/2019	33419N	Statistical Editing of Corporation Tax Returns	RAAS
Part 4 Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
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4.1.1*	9/24/2020	27602M	Planning, Monitoring, and Coordination	SB/SE
4.1.2	9/21/2020	27603X	Workload Identification and Survey Procedures	SB/SE
4.1.5	9/21/2020	27608A	Case Building, Classification, Storage and Delivery	SB/SE
4.1.8	8/4/2022	27612I	Special Examination Features and Programs	LB&I
4.1.9	11/20/2019	27613T	International Features	LB&I
4.1.10*	9/27/2021	39167C	Return Preparer Program Coordinator	LB&I
4.1.21*	1/21/2022	49267Z	LB&I Planning and Monitoring	LB&I
4.1.26*	12/5/2022	49273D	Campus Exam Return Selection, Delivery and Monitoring	W&I
4.1.27*	7/13/2022	70767g	Information Return Case Selection	SB/SE
Chapter 4.2 General Examining Procedures				
4.2.1	9/22/2022	34440Q	General Examination Information	LB&I
4.2.2	2/12/2020	34443X	Disaster Assistance Relief	LB&I
4.2.3	10/1/2003	34445T	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5*	3/15/2022	34447P	Disclosure of Official Information	LB&I
4.2.6	8/8/2019	34448A	Examination of Employee Returns	LB&I
4.2.7	6/29/2017	25690M	Ex Parte Communication Procedures	Appeals
4.2.8	7/12/2022	69679N	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9*	7/6/2020	73502D	IDRS and Data Security for Examination	SB/SE
Chapter 4.4 AIMS Procedures and Processing Instructions				
4.4.1	4/15/2016	30311Y	Introduction	LB&I

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4.4.3	9/16/2011	30313U	Credit Transfers and Reprocessing Returns	Appeals
4.4.5	12/19/2012	30315Q	Closings to Appeals	Appeals
4.4.6	10/5/2022	30316B	Conversion of Returns	SB/SE
4.4.7	7/28/2022	30317M	Correspondence and Closing Letters	SB/SE
4.4.9	10/7/2022	30319I	Delinquent and Substitute for Return Processing	LB&I
4.4.10	11/29/2022	30321U	Employment/Excise Tax Adjustments	SB/SE
4.4.11	7/1/2022	30322F	Entity Changes	SB/SE
4.4.12	5/16/2016	30323Q	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	2/20/2015	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/19/2011	30327I	Inventory Control	Appeals
4.4.17	7/15/2011	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	3/3/2023	30329E	Large Dollar Cases	LB&I
4.4.21	7/18/2012	30345E	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	11/5/2009	30346P	Non-Master File (NMF) Processing	Appeals
4.4.23	10/27/2013	30347A	Openings	Appeals
4.4.25	11/29/2022	30349W	Quick Assessments	SB/SE
4.4.26	2/13/2014	30359S	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/21/2009	30361E	Reports	Appeals
4.4.33	4/12/2010	30373W	Transfers	Appeals
4.4.34	3/3/2011	30374H	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/29/2009	30375S	Unpostable Resolution	Appeals
Chapter 4.5 TE/GE AIMS Manual				
4.5.1	1/9/2023	36157C	TE/GE AIMS Processing	TE/GE
4.5.2	1/9/2023	36158N	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/18/2022	36268K	TE/GE AIMS Special Processing Procedures	TE/GE
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Chapter 4.7 Examination Returns Control System (ERCS)				
4.7.1	6/24/2022	30415R	Overview	LB&I
4.7.2	6/27/2022	30416C	Security	LB&I
4.7.3	6/24/2022	30417N	Statute of Limitations	LB&I
4.7.4	7/6/2022	30418Y	Planning and Special Programs (PSP)	LB&I
4.7.5	6/27/2022	30419J	Group and Territory	LB&I
4.7.6	6/30/2022	30420K	Reports	LB&I
4.7.7	11/23/2020	30465X	Technical Services	LB&I
4.7.8	6/24/2022	30467T	Centralized Case Processing	LB&I
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4.8.4	4/17/2022	31433X	Mandatory Review	SB/SE
4.8.5	10/4/2017	31422Q	Post Examination Case Processing Requirements	LB&I
4.8.6	8/25/2020	65519W	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	4/3/2022	31424M	Technical Field Support	SB/SE
4.8.8	2/10/2021	31428E	Miscellaneous Responsibilities	LB&I
4.8.9	1/9/2023	50713Q	Statutory Notices of Deficiency	SB/SE
4.8.10	4/19/2018	50714B	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	3/28/2017	68642Q	Fraud Program Responsibilities	SB/SE
Chapter 4.9 Examination Technical Time Reporting System				
4.9.1	10/26/2020	27665V	Outline of System	LB&I
Chapter 4.10 Examination of Returns				
4.10.1	7/11/2022	27634W	Overview of Examiner Responsibilities	LB&I
4.10.2*	9/28/2022	27635H	Pre-Contact Responsibilities	SB/SE
4.10.3	2/25/2016	27636S	Examination Techniques	LB&I
4.10.4	12/22/2016	27637D	Examination of Income	Appeals
4.10.5	3/24/2022	27639Z	Required Filing Checks	LB&I
4.10.6	7/12/2001	27641L	Penalty Considerations	Appeals
4.10.7	9/11/2022	27642W	Issue Resolution	Appeals
4.10.8	3/24/2021	27643H	Report Writing	LB&I
4.10.9	8/10/2014	27644S	Workpaper System and Case File Assembly	SB/SE
4.10.10	6/8/2022	34502D	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	9/28/2022	35204G	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/28/2015	35206C	Certain Technical Issues	SB/SE
4.10.15	3/1/2020	38773C	Report Generation Software	SB/SE
4.10.16	3/22/2016	37578T	Examination Operational Automation Database (EOAD)	Appeals
4.10.20	12/7/2020	38775Y	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21*	8/29/2019	51337G	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	6/17/2020	48619J	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.27	12/23/2013	54356R	Identity Theft Case Processing for Field Examiners	LB&I
4.10.28	4/4/2022	69295J	Designation of cases for litigation	All
Chapter 4.11 Examining Officers Guide (EOG)				
4.11.5	11/19/2019	36009R	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	2/8/2021	36013Z	Changes in Accounting Methods	LB&I
4.11.11	2/13/2014	36099H	Net Operating Loss Cases	LB&I
4.11.29	3/9/2020	36395S	Transfer of Returns Open for Examination	LB&I

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4.11.52	12/15/2021	36501M	Transferee Liability Cases	LB&I
4.11.55	5/28/2018	36505E	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	10/4/2022	36507A	Third-Party Contacts	LB&I
Chapter 4.12 Nonfiled Returns				
4.12.1	10/5/2010	27548J	Nonfiled Returns	Appeals
Chapter 4.13 Audit Reconsideration				
4.13.1	12/15/2015	31048S	Introduction	SB/SE
4.13.2	12/15/2015	31049D	Contact Employees	SB/SE
4.13.3	12/16/2015	31050E	Central Reconsideration Unit	SB/SE
4.13.5	12/15/2015	31052A	Exam SFR Reconsiderations	SB/SE
4.13.6	12/15/2015	31054W	Appeals	Appeals
4.13.7	12/16/2015	31055H	Exhibits	SB/SE
Chapter 4.15 Jeopardy/Termination Assessments				
4.15.1	7/25/2021	28044W	Jeopardy and Terminations	Appeals
4.15.3	10/4/2021	28046S	Assessment Procedures (Centralized Case Processing)	Appeals
Chapter 4.16 Special Enforcement Program (SEP)				
4.16.1	6/12/2017	34426M	SEP Responsibilities and Case Development	CI
Chapter 4.17 Compliance Initiative Projects				
4.17.1	4/24/2017	34366V	Overview of Compliance Initiative Projects	LB&I
4.17.2	4/25/2017	34367G	Responsibilities	LB&I
4.17.3	5/15/2017	34368R	Requirements	LB&I
4.17.4	5/15/2017	34369C	Procedures	SB/SE
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4.18.1	1/9/2022	28827T	Offers in Compromise Received in Exam	LB&I
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4.19.2*	9/29/2022	36856	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	10/5/2022	36857J	IMF Automated Underreporter Program	SB/SE
4.19.4*	4/22/2022	36858U	CAWR Reconciliation Balancing	SB/SE
4.19.5*	10/11/2022	36859F	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/30/2022	34131C	Minister and Religious Waiver Program	SB/SE
4.19.7*	9/27/2022	36334F	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	9/24/2020	40897H	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	9/23/2020	50704F	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.10*	12/6/2022	48148H	Examination General Overview	SB/SE
4.19.11*	12/15/2021	48149S	Examination Classification of Work	W&I
4.19.12	6/18/2020	48150T	Centralized Files and Scheduling	SB/SE

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4.19.16	11/1/2021	48155W	Claims	SB/SE
4.19.17*	10/5/2016	48156H	Non-Filer Program	SB/SE
4.19.19	12/7/2022	48158D	Campus Examination Telephone Contacts	W&I
4.19.20*	11/22/2022	48160P	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/6/2022	48161A	Clerical	SB/SE
4.19.22	4/19/2022	50661Z	CAWR Control	SB/SE
4.19.23	9/5/2022	50662K	FUTA Control	SB/SE
4.19.25*	6/13/2022	59919S	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26*	10/24/2022	73754H	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
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4.21.1*	8/11/2011	28517U	Monitoring the IRS e-file Program	LB&I
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4.22.2	9/27/2017	33007R	NRP Case Building	LB&I
4.22.3	12/29/2017	33008C	Classification of NRP Returns	LB&I
4.22.4*	1/28/2021	33009N	Examination of NRP Returns	LB&I
4.22.5	4/15/2020	33011Z	Campus Compliance Operations Site	LB&I
4.22.6*	12/14/2022	48403X	Examination of Individual Income Tax Returns	LB&I
4.22.8	11/15/2021	50358Z	NRP EITC Component of the Individual Reporting Compliance Study	RAAS
Chapter 4.23 Employment Tax				
4.23.1	2/1/2022	35221R	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	2/28/2022	35222C	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	2/24/2021	35223N	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	5/3/2021	35224Y	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5*	8/13/2020	35225J	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	1/7/2021	35226U	Classification Settlement Program (CSP)	Appeals
4.23.7	5/10/2021	35227F	Employment Tax on Tip Income	Appeals
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4.23.15	1/2/2020	35236Q	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	4/22/2022	52847R	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	1/3/2020	59702V	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	3/21/2021	66111S	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	6/21/2020	66486W	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/16/2021	66694Y	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	1/7/2021	67744D	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	6/29/2021	69741Q	Employment Tax Workload Selection and Delivery	SB/SE
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4.23.26*	1/25/2022	52560H	Campus Employment Tax Non-Filer Program	SB/SE
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4.24.2	8/30/2021	28303E	Form 637 Excise Tax Registrations	Appeals
4.24.5	1/18/2023	28306L	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	8/16/2022	28307W	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	12/15/2020	28309S	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
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4.24.10	4/19/2022	35213R	Appeals Referral Procedures	SB/SE
4.24.13	2/10/2021	38334Z	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	5/1/2022	54956X	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	4/21/2021	57469Z	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	1/10/2020	58891R	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	12/20/2016	58892C	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	11/23/2020	59137G	Excise Case Selection	SB/SE
4.24.20	7/8/2020	67929Q	Excise Tax Report Writing Guide	SB/SE
4.24.21	7/8/2020	67932N	Case Closings	SB/SE
4.24.22*	1/13/2023	74339Y	Campus Procedures for Excise Tax	SB/SE
4.24.23	8/24/2021	75166N	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	8/24/2021	75167Y	Form 637 Registration File Administration and Required Documentation	LB&I
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4.25.3	7/23/2018	58876C	Planning, Classification, and Selection	SB/SE
4.25.4	7/30/2020	58877N	International Estate and Gift Tax Examinations	SB/SE
4.25.5	7/27/2020	58878Y	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
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13.1.22	8/4/2022	49944H	Manual Inventory Balancing Procedures	TAS
13.1.23	6/8/2022	52344F	Taxpayer Representation	TAS
13.1.24	10/31/2022	71441H	Advocating for Case Resolution	TAS
Chapter 13.2 Systemic Advocacy				
13.2.1	9/29/2020	30665Z	Systemic Advocacy Overview	All
13.2.2	9/29/2020	30666K	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/17/2022	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/19/2022	58125E	Information Gathering Projects (IGP)	All
13.2.5	10/20/2022	73767K	Advocacy Projects	All
13.2.6	10/21/2022	73768V	Immediate Interventions	TAS
13.2.7	11/3/2020	73769G	Collaborative Efforts	All
13.2.8	11/3/2020	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program				
13.3.1*	12/10/2020	30667V	NTA Toll-free Procedures	All
Chapter 13.4 TAS TAMIS Guide				
13.4.2	3/30/2022	35620K	Administration and Security	TAS
Chapter 13.5 TAS Balanced Measures				
13.5.1	9/29/2020	32657T	TAS Balanced Performance Measurement System	TAS
Chapter 13.6 Taxpayer Advocate Service Communications				
13.6.1	12/2/2022	35731S	Internal and External Communications	TAS
Chapter 13.7 Taxpayer Advocacy Panel Program				
13.7.1	1/3/2023	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
Chapter 13.8 Low Income Tax Clinic Program				
13.8.1	10/1/2021	47233z	Low Income Taxpayer Clinic Program Operating Procedures	All
Chapter 13.9 The National Taxpayer Advocate Office				
13.9.1	2/16/2023	47234K	Procedures for Taxpayer Advocate Directives	TAS
13.9.2	9/16/2022	92853F	TAS Audit Coordination	TAS

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

Chapter 20.1 Penalty Handbook

20.1.1*	10/19/2020	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	3/8/2022	33068E	Failure To File/Failure To Pay Penalties	Appeals

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20.1.3*	10/13/2022	33071B	Estimated Tax Penalties	Appeals
20.1.4*	2/8/2018	36750J	Failure to Deposit Penalty	Appeals
20.1.5	8/30/2021	33073X	Return Related Penalties	Appeals
20.1.6	10/13/2021	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	12/16/2022	33064M	Information Return Penalties	All
20.1.8*	10/5/2022	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/28/2021	33061F	International Penalties	Appeals
20.1.10*	10/11/2022	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	8/24/2020	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	10/5/2021	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	7/13/2022	57073D	Material Advisor and Reportable Transactions Penalties	Appeals
Chapter 20.2 Interest				
20.2.1*	12/13/2021	32961E	Interest Introduction, Standards and Guidelines	Appeals
20.2.4*	3/4/2015	32965W	Overpayment Interest	Appeals
20.2.5*	10/2/2020	32966H	Interest on Underpayments	Appeals
20.2.7*	11/13/2018	32968D	Abatement and Suspension of Debit Interest	Appeals
20.2.9	8/1/2013	32971A	Interest on Carryback of Net Operating Loss	Appeals
20.2.10*	8/1/2018	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
20.2.11	11/13/2018	32974H	Miscellaneous Interest Provisions	Appeals
20.2.14*	2/1/2017	32978Z	Netting of Overpayment and Underpayment Interest	SB/SE
Chapter 20.3 Penalty Program Internal Processes				
20.3.1*	10/5/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
Part 21 Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
Chapter 21.1 Accounts Management and Compliance Services Operations				
21.1.1	7/27/2022	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	8/29/2022	36801P	Reference Materials Overview	LB&I
21.1.3*	9/6/2022	36802A	Operational Guidelines Overview	LB&I
21.1.7*	9/23/2022	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	9/7/2022	36806S	Systems	LB&I
21.2.2	9/9/2022	36807D	Research	LB&I
21.2.3*	9/6/2022	36808O	Transcripts	W&I
21.2.4*	9/12/2022	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	9/15/2022	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals

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21.3.3	8/29/2022	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4*	9/1/2022	36814S	Field Assistance	W&I
21.3.5	9/16/2022	28016E	Taxpayer Inquiry Referrals Form 4442	SB/SE
21.3.6*	9/7/2022	28017P	Forms and Information Requests	Appeals
21.3.7*	9/1/2022	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/19/2022	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/8/2022	33093P	Processing Reporting Agents File Authorizations	SB/SE
21.3.10*	9/7/2022	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/28/2022	54528B	Information Returns Reporting Procedures	W&I
Chapter 21.4 Refund Inquiries				
21.4.1*	8/10/2022	36815D	Refund Research	SB/SE
21.4.2*	8/19/2022	36816O	Refund Trace and Limited Payability	All
21.4.3*	8/10/2022	36817Z	Returned Refunds/Releases	SB/SE
21.4.4*	9/8/2022	36818K	Manual Refunds	SB/SE
21.4.5*	9/7/2022	36819V	Erroneous Refunds	SB/SE
21.4.6*	9/6/2022	36820W	Refund Offset	SB/SE
Chapter 21.5 Account Resolution				
21.5.1*	9/15/2022	36821H	General Adjustments	SB/SE
21.5.2*	9/12/2022	36822S	Adjustment Guidelines	W&I
21.5.3*	9/15/2022	36823D	General Claims Procedures	SB/SE
21.5.4*	8/5/2022	36824O	General Math Error Procedures	SB/SE
21.5.5	9/16/2022	36825Z	Unpostables	SB/SE
21.5.6*	8/31/2022	36826K	Freeze Codes	SB/SE
21.5.7*	8/31/2022	36827V	Payment Tracers	SB/SE
21.5.8*	8/29/2022	36828G	Credit Transfers	W&I
21.5.9*	9/15/2022	36829R	Carrybacks	W&I
21.5.10*	8/5/2022	36830S	Examination Issues	SB/SE
21.5.11*	10/19/2022	36831D	Employee Plan Accounts	TE/GE
21.5.13*	7/22/2022	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	W&I
Chapter 21.6 Individual Tax Returns				
21.6.1*	9/1/2022	36832O	Filing Status and Exemption/Dependent Adjustments	W&I
21.6.2*	9/1/2022	36833Z	Adjusting TIN-Related Problems	SB/SE
21.6.3*	9/12/2022	36834K	Credits	SB/SE
21.6.4*	8/19/2022	36835V	Tax Computation / Accounting Period Changes	SB/SE
21.6.5*	7/29/2022	36836G	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE

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21.6.7*	8/15/2022	36838C	Adjusting Individual Tax Accounts	SB/SE
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Chapter 21.7 Business Tax Returns and Non-Master File Accounts				
21.7.1*	8/15/2022	36841Z	BMF/NMF Miscellaneous Information	SB/SE
21.7.2*	8/23/2022	36842K	Employment and Railroad Tax Returns	SB/SE
21.7.3*	9/2/2022	36843V	Unemployment Taxes	SB/SE
21.7.4*	8/19/2022	36844G	Income Taxes/Information Returns	W&I
21.7.7*	10/19/2022	36847N	Exempt Organizations and Tax Exempt Bonds	TE/GE
21.7.9*	8/2/2022	36849J	BMF Duplicate Filing Conditions	SB/SE
21.7.10	9/20/2022	36850K	No-Merge Cases	SB/SE
21.7.11*	7/22/2022	36851V	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	9/14/2022	36852G	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	8/24/2022	32186R	Assigning Employer Identification Numbers (EINs)	TE/GE
Chapter 21.8 International				
21.8.1*	8/19/2022	49813H	IMF International Adjustments	W&I
21.8.2*	9/1/2022	49814S	BMF International Adjustments	W&I
21.8.4*	8/31/2022	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	W&I
21.8.5*	8/17/2022	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	W&I
21.8.6	8/29/2022	49818K	Exemptions from US Withholding (Form 8233)	W&I
21.8.7	12/7/2021	69286Y	Form-Related Communication	All
Chapter 21.10 Quality Assurance				
21.10.1	9/7/2022	36867F	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	SB/SE

Part 22 Taxpayer Education and Assistance

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

Chapter 22.24 IRS Taxpayer Burden Reduction

22.24.1	1/7/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
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Chapter 22.30 Wage and Investment Outreach Procedures

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

22.31.1	6/15/2022	39864C	IRS Language Services	All
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Part 25 Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
Chapter 25.1 Fraud Handbook				
25.1.1	4/21/2021	27681V	Overview/Definitions	Appeals
25.1.2	4/22/2021	27682G	Recognizing and Developing Fraud	Appeals
25.1.3*	6/9/2021	27683R	Criminal Referrals	Appeals
25.1.4	6/10/2021	27684C	Administrative Joint Investigation	Appeals
25.1.5	6/9/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/9/2021	27686Y	Civil Fraud	CI
25.1.7	6/9/2021	27687J	Failure to File	Appeals
25.1.8	7/14/2021	27688U	Field Collection	Appeals
25.1.9*	10/7/2022	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/21/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/25/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/10/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/28/2021	54034A	Campus Examination Fraud Procedures	SB/SE
25.1.15*	7/8/2022	39383E	Emerging Threats Mitigation Team	All
Chapter 25.2 Information and Whistleblower Awards				
25.2.1	5/28/2020	27541K	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	5/28/2020	27544R	Whistleblower Awards	All
25.2.10	7/27/2020	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	7/24/2020	71317G	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
Chapter 25.3 Litigation and Judgments				
25.3.1	8/7/2022	30351I	General Guidelines	Appeals
25.3.2*	11/23/2021	30397G	Suits by the United States	Appeals
25.3.3	1/12/2017	30398R	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	7/19/2010	30399C	Suits against IRS Employees	SB/SE
25.3.5	8/10/2022	30400S	Judgment Follow-up	SB/SE
25.3.6	6/1/2022	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/29/2022	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	8/5/2021	75587U	TC 520 - W Freeze Servicewide Guide	All
Chapter 25.4 Employee Protection				
25.4.1	3/16/2021	32998R	Potentially Dangerous Taxpayer	All
25.4.2	3/16/2021	36337M	Caution Upon Contact Taxpayer	All
Chapter 25.5 Summons				

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25.5.2	10/30/2022	27529C	Preparation	CI
25.5.3	8/2/2019	27530D	Procedures	CI
25.5.4	1/12/2020	27532Z	Examination of Books and Witnesses	All
25.5.5	3/15/2022	27533K	Summons for Taxpayer Records and Testimony	CI
25.5.6	8/12/2019	27534V	Summonses on Third-Party Witnesses	CI
25.5.7	6/3/2020	27536R	Special Procedures for John Doe Summonses	Appeals
25.5.8	12/10/2020	27537C	Use of Summons Special Applications	CI
25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
25.5.10	5/11/2016	27539Y	Enforcement of Summons	Appeals
Chapter 25.6 Statute of Limitations				
25.6.1*	9/16/2022	36881J	Statute of Limitations Processes and Procedures	Appeals
25.6.22	11/16/2021	28778J	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	2/16/2021	29221J	Examination Process-Assessment Statute of Limitations Controls	Appeals
Chapter 25.7 Exempt Organizations Business Master File				
25.7.1	1/28/2022	27768D	Exempt Organizations/Business Master File and Support Processing	TE/GE
Chapter 25.12 Delinquent Return Refund Hold Program				
25.12.1*	6/10/2020	36795W	Processing Refund Hold Program Inventory	SB/SE
Chapter 25.13 Taxpayer Correspondence				
25.13.1	10/6/2022	57125U	Office of Taxpayer Correspondence Services	All
25.13.2	3/26/2021	71987K	TE/GE Taxpayer Correspondence Procedures	TE/GE
Chapter 25.15 Relief from Joint and Several Liability				
25.15.1	1/26/2023	30263Z	Introduction	Appeals
25.15.2	9/7/2020	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	1/9/2020	30266G	Technical Provisions of IRC 6015	SB/SE
25.15.5	4/13/2020	32027Z	Relief from Community Property Laws	Appeals
25.15.6	9/14/2022	30268C	Field Examination Procedures	LB&I
25.15.7*	2/4/2020	30269N	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	1/27/2023	30272K	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9*	3/16/2022	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/2/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/15/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	5/10/2022	50494S	Reconsiderations	SB/SE
25.15.18*	1/14/2020	68459J	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19*	3/21/2022	68751C	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
Chapter 25.16 Disaster Assistance and Emergency Relief				
25.16.1	10/8/2021	36901Q	Program Guidelines	All

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Chapter 25.18 Community Property				
25.18.1	6/5/2017	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/27/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	2/25/2018	38263B	Collection of Taxes in Community Property States	Appeals
25.18.5	3/6/2017	38261F	Injured Spouses	Appeals
Chapter 25.20 Preparer Enrollment, Education and Oversight				
25.20.1*	2/18/2021	39925E	Complaint Referrals	RPO
25.20.2*	11/17/2022	61857Z	Ghost Preparer Treatment	RPO
25.20.3*	8/18/2021	69540D	Return Preparer Suitability	RPO
Chapter 25.21 Affordable Care Act				
25.21.1	5/15/2019	59067T	Branded Prescription Drug Fee	All
25.21.2	8/25/2020	66328P	Insurance Provider Fee	All
25.21.3	1/5/2017	69273V	Marketplace Eligibility Determination and Reporting Requirements	All
25.21.4	10/21/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
Chapter 25.23 Identity Protection and Victim Assistance				
25.23.1	9/21/2022	67661N	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2*	9/26/2022	67662Y	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3*	9/8/2022	67663J	IMF Identity Protection Specialized Unit (IPSU) Paper Overview and Guidance	W&I
25.23.4*	9/14/2022	67664U	IDTVA Paper Process	W&I
25.23.9*	7/12/2022	67669X	BMF Identity Theft Processing	W&I
25.23.10*	8/3/2022	67725W	Compliance Identity Theft Case Processing	W&I
25.23.11*	8/26/2022	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	W&I
25.23.12*	9/1/2022	69521W	IMF Identity Theft Toll-Free Guidance	W&I
25.23.13*	7/15/2022	92985Q	Income Related Identity Theft	W&I
Chapter 25.24 Return Preparer Misconduct Program				
25.24.1*	9/2/2022	67653N	Return Preparer Misconduct Victim Assistance - General Overview	W&I
25.24.2*	8/29/2022	67654Y	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	W&I
25.24.4*	10/6/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	3/10/2021	70494K	Return Preparer Misconduct Field Examination	SB/SE
Chapter 25.25 Revenue Protection				
25.25.1*	9/16/2022	57561Q	Return Integrity and Verification Operation Business Master File Procedures	W&I

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25.25.2*	9/1/2022	59003Z	Revenue Protection Screening Procedures for Individual Master File Returns	W&I
25.25.3*	10/14/2022	61686A	Revenue Protection Verification Procedures for Individual Master File Returns	W&I
25.25.4*	11/7/2022	61688W	Integrity & Verification Identity Theft Return Procedures	W&I
25.25.5*	10/6/2022	61689H	General Correspondence Procedures	W&I
25.25.6*	9/13/2022	61691T	Taxpayer Protection Program	W&I
25.25.7*	10/18/2022	61692E	Automated Questionable Credit Program	W&I
25.25.8*	11/28/2022	61693P	Revenue Protection External Lead Procedures	W&I
25.25.9*	11/21/2022	61694A	Revenue Protection Prisoner Lead Procedures	W&I
25.25.10*	12/15/2022	61697H	Frivolous Return Program	W&I
25.25.11*	11/21/2022	69629H	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	W&I
25.25.12*	8/22/2022	68956H	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	W&I
25.25.13*	9/9/2022	69417N	Account Resolution for Return Integrity Verification Operations (RIVO)	W&I
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25.26.1	8/24/2021	65270A	Criminal Restitution and Restitution-Based Assessments	CI
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Chapter 25.29 Tax Compliance Check				
25.29.1	8/18/2021	75250E	Standard Tax Compliance Checks for Suitability and Monitoring	All
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25.30.2	12/28/2022	65379w	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
25.30.3	12/12/2022	65380x	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	11/3/2022	65384p	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	11/30/2022	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	6/23/2022	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	All

Part 30 Administrative

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

Chapter 30.1 Office of Chief Counsel Mission Statement

30.1.1	5/28/2014	29704D	Mission Statement, and the Strategic and Program Plan	Counsel
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Chapter 30.2 Chief Counsel Directives

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30.2.1	7/15/2021	29706Z	Office of Chief Counsel Directives System	Counsel
30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority				
30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	10/29/2020	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	6/15/2017	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel
30.4.4	1/22/2008	29709G	Equal Employment Opportunity	Counsel
30.4.5	5/22/2006	29602G	Labor and Employee Relations	Counsel
30.4.6	3/4/2009	29603R	Leave Administration	Counsel
30.4.7	12/26/2012	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.11	7/26/2018	71620G	Pro Bono Activities	Counsel
Chapter 30.5 Resources, Services, and Financial Management				
30.5.1	10/26/2007	29063N	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	2/28/2014	29123E	Travel Guidelines	Counsel
30.5.3	7/15/2005	29608U	Financial Management	Counsel
Chapter 30.6 Security and Emergency Preparedness				
30.6.1	3/27/2020	29269D	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	1/23/2014	29610G	Emergency Preparedness	Counsel
Chapter 30.7 Management Systems				
30.7.1	12/21/2010	41428A	Information Systems	Counsel
30.7.2	11/30/2012	29271P	Research and Management Information	Counsel
30.7.3	12/14/2009	29611R	Technology Services	Counsel
30.7.4	1/7/2014	41695T	Programs and Special Topics	Counsel
Chapter 30.8 Library Services				
30.8.1	12/4/2013	29813P	Counsel Library Services	Counsel
Chapter 30.9 File Management				
30.9.1	7/20/2005	29712D	Case File Management	Counsel
30.9.2	12/23/2010	29714Z	Guidelines for Specific Categories of Case Files	Counsel
Chapter 30.10 Standards for Correspondence				
30.10.1	7/15/2005	29183G	Correspondence Guidelines	Counsel
Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records				

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30.11.1	8/8/2018	29184R	FOIA Requests for Chief Counsel Records	Counsel
Part 31 Guiding Principles				
Chapter 31.1 Guiding Principles				
31.1.1	11/1/2019	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/19/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	8/11/2004	29422W	Significant Case Program	Counsel
Part 32 Published Guidance and Other Guidance to Taxpayers				
Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	10/28/2011	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/6/2011	29177C	Forms of Advice	Counsel
32.3.2	8/1/2022	39010W	Letter Rulings	Counsel
32.3.3	8/10/2004	39011H	Information Letters	Counsel
32.3.4	10/10/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/5/2005	29179Y	Pre-Filing Agreements	Counsel

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32.4.3	10/27/2010	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
Part 33 Legal Advice				
Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/18/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/4/2011	39433Z	Releasing Legal Advice to the Public	Counsel
Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	Counsel
33.2.2	10/27/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/5/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/9/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/9/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/21/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	4/21/2021	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	8/10/2004	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/19/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/23/2016	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/21/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/10/2004	29665P	Injunctions	Counsel
34.5.6	4/22/2021	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel

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34.5.7	8/10/2004	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/26/2021	38021T	Affirmative Litigation	Counsel
34.6.2	1/17/2017	39028C	Types of Suits	Counsel
34.6.3	6/7/2022	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel
Chapter 34.8 Settlement Procedures				
34.8.1	6/4/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	7/26/2021	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	6/21/2015	27624A	General Procedures	Counsel
Chapter 34.11 Special Assistant U.S. Attorney (SAUSA) Program				
34.11.1	8/1/2022	29682A	The SAUSA Program	Counsel
Chapter 34.12 Litigation Exhibits				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/10/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/24/2012	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	7/14/2022	29833H	Tax Court Petitions	Counsel
35.2.2	8/1/2022	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/10/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/10/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/12/2021	38354R	Motions in TEFRA Cases	Counsel

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35.3.8	8/10/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker ClassificationCases	Counsel
35.3.9	8/10/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/7/2017	38348N	Motions in Collection Due Process Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/15/2022	29878U	Trial Planning	Counsel
35.4.2	12/13/2010	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	8/10/2014	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner’s Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/10/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/16/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/10/2004	38053D	Introduction	Counsel
35.5.2	8/5/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/10/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/27/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/13/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/10/2004	29863V	Calendar Calls	Counsel
35.6.2	7/19/2018	29864G	Trial of the Case	Counsel
35.6.3	8/10/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/10/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/10/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/10/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/10/2004	29869J	Overpayments	Counsel
35.8.4	8/10/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel

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Chapter 35.9 Post Opinion Activities				
35.9.1	8/10/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/10/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	1/5/2016	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	8/10/2004	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	8/18/2020	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/10/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/26/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/26/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/10/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/10/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/13/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/22/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel

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Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
Part 39 General Legal Services				
Chapter 39.1 Professionalism and Government Ethics Programs				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
Chapter 39.2 Labor and Related Matters				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
Chapter 39.3 Claims and Suits				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
Chapter 39.4 Practice Before the Internal Revenue Service				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
Chapter 39.5 Public Contracts and Technology Law				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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Part 1 Organization, Finance and Management

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

Part 4 Examining Process

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

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

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

8.1.1	08/2016	Appeals Operating Directives and Guidelines	Appeals
8.1.3	01/2015	Working Cases in Appeals	Appeals
8.1.6	05/2016	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	08/2016	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	06/2021	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	05/2014	Statutory Notice of Deficiency Cases	Appeals
8.2.3	08/2015	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	02/2022	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	02/2022	Campus Appeals Docketed Cases	Appeals
8.4.4	01/2017	Examination Assistance Requests	Appeals
8.6.1	07/2020	Conference and Issue Resolution	Appeals
8.6.2	07/2022	Appeals Case Memo Procedures	Appeals
8.6.3	10/2016	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	10/2016	Identity Theft Procedures	Appeals
8.7.1	02/2017	Guidelines for Cases with Special Issues	Appeals

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8.7.3	12/2022	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	05/2015	Transferee and Transferor Liabilities	Appeals
8.7.6	05/2021	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	03/2018	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	12/2017	Joint Committee (JC) Cases	Appeals
8.7.10	01/2018	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	07/2022	e-file Cases	Appeals
8.7.14	08/2014	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	09/2012	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	08/2020	Appeals Employment Tax Procedures	Appeals
8.7.17	02/2021	Appeals Remittance Procedures	Appeals
8.7.18	08/2016	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	12/2021	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	09/2012	Reports to Outside Officials	Appeals
8.10.3	08/2015	Appeals Inventory Validation Process	Appeals
8.11.1	11/2021	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	11/2021	Penalty Appeals (PENAP)	Appeals
8.11.5	12/2015	International Penalties	Appeals
8.11.6	09/2018	FBAR Penalties	Appeals
8.11.7	11/2014	Abusive Transaction Penalties	Appeals
8.11.8	10/2014	Miscellaneous Penalties	Appeals
8.13.1	05/2018	Processing Closing Agreements in Appeals	Appeals
8.17.2	02/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	09/2019	Preparing a Statement of Account	Appeals

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

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

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Part 1 Organization, Finance and Management

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

1.1.11	02/2020	Chief, Communications and Liaison	All
1.10.3	11/2016	Standards for Using Email	All

Part 11 Disclosure, Communications, and Liaison

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

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2022	Congressional Affairs Program	All
11.5.4	10/2022	Legislative Analysis and Tracking Implementation Services Program	All
11.53.2	04/2015	SB/SE CSO Communications	SB/SE
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

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

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

Part 32 Published Guidance and Other Guidance to Taxpayers

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

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

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

34.1.1	04/2021	Jurisdiction of the District Courts	Counsel
34.2.1	08/2004	Jurisdiction of the Court Of Federal Claims	Counsel
34.3.1	01/2015	Procedures in Bankruptcy Cases	Counsel
34.4.1	03/2016	Insolvencies	Counsel
34.5.1	07/2021	Defense Letters	Counsel
34.5.2	04/2021	Refund Litigation	Counsel
34.5.3	08/2022	Suits Brought Against the United States	Counsel
34.5.5	08/2004	Injunctions	Counsel
34.5.6	04/2021	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	08/2004	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel

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34.6.2	01/2017	Types of Suits	Counsel
34.6.3	06/2022	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	07/2021	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	06/2015	General Procedures	Counsel
34.11.1	08/2022	The SAUSA Program	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

Part 35 Tax Court Litigation

35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2012	Tax Court Procedures	Counsel
35.2.1	07/2022	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker ClassificationCases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.4.1	06/2022	Trial Planning	Counsel
35.4.2	12/2010	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	08/2014	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel

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

Part 36 Appellate Litigation and Actions on Decision

36.1.1	08/2004	Guiding Principles for Appeals	Counsel
36.2.1	03/2012	Appeal Recommendations in General	Counsel
36.2.2	03/2012	Petition for Writ of Certiorari	Counsel

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36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

Part 37 Disclosure

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

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

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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Part 1 Organization, Finance and Management

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1.1.21	03/2020	Chief Financial Officer	All
1.4.2	07/2020	Monitoring and Improving Internal Control	All
1.4.3	04/2020	Financial Assurance Control Testing	All
1.4.31	08/2022	IRS Quality Assurance Program	All
1.4.32	01/2022	Internal Control Review Program	All
1.5.1	07/2021	The IRS Balanced Performance Measurement System	All
1.31.3	04/2021	Procedures for the Certifications of Excise Tax Collections, Refunds and Credits	All
1.31.7	03/2022	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office	CFO
1.32.1	10/2021	IRS Local Travel Guide	All
1.32.4	07/2021	Government Travel Card Program	All
1.32.10	03/2022	Reporting on Event-Related Spending	All
1.32.11	11/2021	IRS City-to-City Travel Guide	All
1.32.12	06/2022	IRS Relocation Travel Guide	CFO
1.32.13	04/2022	Relocation Services Program	CFO
1.32.14	07/2021	Gainsharing Travel Savings Program	CFO
1.32.20	04/2022	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
1.33.3	04/2020	Reimbursable Operating Guidelines	All
1.33.4	02/2023	Financial Operating Guidelines	All
1.34.4	03/2021	Unpaid Assessments	CFO
1.35.3	08/2021	Receipt and Acceptance Guidelines	All
1.35.4	11/2021	Purchase Card Program	All
1.35.5	10/2020	Advances, Prepaid Expenses and Other Assets	All
1.35.6	04/2021	Property and Equipment Accounting	All
1.35.13	07/2021	Administrative Waiver	All
1.35.14	07/2020	IRS Annual Financial Statement Audit	All
1.35.16	08/2021	Managerial Cost Accounting	All
1.35.17	08/2022	Estimating Trust Fund Costs	All
1.35.18	11/2020	Imprest Funds	CI

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1.35.19	06/2021	User Fees	CFO
1.35.24	01/2023	Establishing IRS Commitments and Obligations	CFO
1.36.4	08/2022	Administrative (Non-tax) Debt Management	All

Part 3 Submission Processing

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

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

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

Part 9 Criminal Investigation

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

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

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9.5.3	08/2020	Criminal Investigation Strategies	CI
9.5.5	09/2020	Money Laundering and Currency Crimes	CI
9.5.8	05/2022	Investigative Reports	CI
9.5.9	09/2020	Methods of Proof	CI
9.5.11	09/2020	Other Investigations	CI
9.5.12	02/2019	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2020	Civil Considerations	CI
9.5.14	10/2021	Closing Procedures	CI
9.6.2	03/2021	Plea Agreements and Sentencing Process	CI
9.6.3	05/2021	Pre-Trial Procedures	CI
9.6.4	09/2021	Trial	CI
9.7.1	01/2023	Roles, Responsibilities, and Authorities	CI
9.7.2	07/2015	Civil Seizure and Forfeiture	CI
9.7.3	03/2015	Criminal Forfeiture	CI
9.7.4	11/2013	PRE-SEIZURE PLANNING	CI
9.7.5	05/2012	Forms, Processing, and Documentation	CI
9.7.6	03/2013	Custody and Storage of Seized Assets	CI
9.7.7	08/2015	Claims And Petitions	CI
9.7.8	07/2014	Disposition of Seized and Forfeited Property	CI
9.7.9	07/2015	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	10/2013	International Seizures and Forfeitures	CI
9.7.11	11/2014	Abandoned Property	CI
9.7.12	04/2013	Evidence Seizures	CI
9.7.13	05/2012	Title 26 Seizures for Forfeiture	CI
9.8.1	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
9.10.1	01/2023	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	04/2021	Fiscal and Budgetary Matters	CI
9.11.2	12/2020	Domestic and Foreign Travel	CI
9.11.3	06/2020	INVESTIGATIVE PROPERTY	CI

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

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Part 1 Organization, Finance and Management

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

1.1.10	02/2015	The Office of Equity, Diversity, and Inclusion	EDI
1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2.1	01/2023	Physical Security	All
10.2.5	04/2021	Identification Media	All
10.2.6	10/2021	Civil Enforcement and Non-Enforcement Pocket Commissions	All
10.2.8	07/2019	Incident Reporting	All
10.2.9	02/2021	Occupant Emergency Planning	All
10.2.14	01/2023	Methods of Providing Protection	All
10.2.18	02/2023	Physical Access Control (PAC)	All
10.9.1	04/2021	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	01/2012	Management Roles and Responsibilities	All
1.4.12	07/2022	Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.5.2	10/2022	Uses of Section 1204 Statistics	All
1.5.3	10/2022	Manager's Self-Certification and the Independent Review Process	All
1.32.15	07/2020	Public Transportation Subsidy Program (PTSP)	All

Part 6 Human Resources Management

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

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

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6.339.1	08/2022	Medical Qualification Determination Requirements	All
6.340.1	11/2009	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
6.350.1	08/2013	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
6.362.1	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	10/2017	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	All
6.430.3	12/2017	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2009	Performance Appraisals for Temporary Assignments	All
6.432.1	01/2009	Reduction in Grade, Band and Removal Based on Unacceptable Performance	All
6.451.1	04/2019	Policies, Authorities, Categories, and Approvals	All
6.511.1	05/2022	Position Management and Classification Policy and Operational Guidance	All
6.530.1	02/2021	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2020	Pay Under the General Schedule and IRS Payband System	All
6.536.1	05/2021	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	03/2020	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	01/2010	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	07/2020	IRS Hours of Duty	All
6.630.1	01/2017	IRS Absence and Leave	All
6.630.2	12/2018	Absence and Leave for Military-Related Reasons	All

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6.630.4	04/2020	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	HCO
6.711.1	10/2010	Authorities, Responsibilities, and Processes	All
6.711.2	03/2011	Processing Information Requests	HCO
6.715.1	07/2002	Policies, Responsibilities, Requirements, and Procedures	All
6.731.1	11/2009	Suitability Determinations for Employment	All
6.735.1	11/2020	Ethics and Conduct Matters: Guidance	All
6.735.2	11/2021	Outside Employment	All
6.751.1	11/2008	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance	All
6.752.1	11/2008	Disciplinary Suspensions of 14 Calendar Days or Less	All
6.752.2	10/2010	Adverse Actions	All
6.771.1	09/2021	Agency Grievance System (AGS)	All
6.800.1	09/2022	Workers' Compensation Program	All
6.800.2	02/2018	IRS Telework Program	HCO
6.800.3	05/2013	Employee Assistance & Worklife Referral Program	All
6.800.4	01/2023	IRS Nursing Mothers Program	All
6.959.1	11/2021	IRS Payband System	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

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Part 25 Special Topics

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

25.29.1	08/2021	Standard Tax Compliance Checks for Suitability and Monitoring	All
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1.1.12	07/2022	Information Technology	All
1.2.62	08/2021	Division/Function Delegation of Authorities for Information Technology (IT)	IT

Part 2 Information Technology

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

2.2.1	10/2022	Partnership Control System Chapter Overview	Appeals
2.2.2	10/2022	PCS Command Code TSLOD	Appeals
2.2.3	10/2022	PCS Command Code TSCHG	Appeals
2.2.4	10/2022	PCS Command Code TSINQ	Appeals
2.2.5	10/2022	PCS Command Code TSDEL	Appeals
2.2.6	10/2022	PCS Command Code TSNOT	Appeals
2.2.7	10/2022	PCS Command Code TSCLS	Appeals
2.2.8	10/2022	PCS Command Code MSCHG	Appeals
2.2.9	10/2022	PCS Command Code TSUMY	Appeals
2.3.1	12/2012	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2	03/2010	Introduction to IDRS Terminal Responses	All
2.3.8	12/2019	Standard Validity Criteria	All
2.3.10	12/2020	Command Codes MFREQ and RECON	All
2.3.11	11/2022	Command Codes TXMOD and SUMRY	All
2.3.12	05/2022	Command Code ACTON	All
2.3.13	01/2023	Command Codes FFINQ, REINF, and REMFE	All
2.3.15	11/2022	Command Code ENMOD	All
2.3.16	12/2019	Command Codes RFINK and RAFRQ	All
2.3.17	06/2020	Command Code ESTABD	All
2.3.18	02/2020	Command Code ESTABM	All
2.3.20	03/2023	Command Code URINQ (URF)	All
2.3.25	04/2020	Command Codes DM1DT and DTVUE	IT
2.3.26	11/2012	Command Code TDINQ	All

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2.3.27	02/2023	Command Code ECREQ	IT
2.3.28	11/2022	Command Code FTDPN	All
2.3.29	04/2020	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	12/2012	Command Code DAILY	All
2.3.31	12/2018	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	11/2020	Command Code MFTRA	All
2.3.34	07/2020	Command Code PATRA	Appeals
2.3.35	12/2021	Command Code IRPTR	Appeals
2.3.36	12/2021	Command Code SCFTR	Appeals
2.3.37	12/2021	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2020	Command Code TXCMP	Appeals
2.3.40	11/2022	Command Code PICRD	Appeals
2.3.41	01/2023	Command Code PIEST	Appeals
2.3.43	01/2023	Command Code PIFTF	Appeals
2.3.44	01/2023	Command Code PIVAR	Appeals
2.3.45	03/2023	Command Code XSINQ	All
2.3.47	08/2020	Command Codes INOLE, EOGEN, and SPARQ	Appeals
2.3.48	12/2021	Command Code UPDIS for the GUF System	Appeals
2.3.49	11/2022	Command Code EICMP	Appeals
2.3.51	11/2022	Command Code IMFOL	Appeals
2.3.52	06/2020	Command Codes RTVUE and RTFTP	Appeals
2.3.53	06/2022	Command Code PMFOL	Appeals
2.3.54	01/2023	Command Code DDBOL	Appeals
2.3.55	11/2022	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	02/2020	Command Code ESTABR	Appeals
2.3.57	10/2022	Command Code BRTVU	Appeals
2.3.59	12/2022	Command Codes BMFOL and BMFOR	CI
2.3.60	03/2020	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	02/2023	Command Code ESTAB	All
2.3.63	08/2017	Command Codes RPVUE, RPVCU, and RPPRT	Appeals
2.3.64	08/2019	Command Code EMFOL	Appeals
2.3.65	12/2022	EPMF Return Transaction File On-Line (ERTVU) Research	IT

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2.3.66	04/2020	Command Code PLINF and PLINQ	Appeals
2.3.68	10/2022	Command Codes DUPOL and DUPPG	IT
2.3.69	11/2022	Command Code VPARS	Appeals
2.3.70	06/2020	Command Code EFTPS	Appeals
2.3.71	05/2020	Command Code ATINQ	Appeals
2.3.73	12/2022	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	10/2022	Command Code DDPOL	IT
2.3.76	04/2020	Command Code ISTSD	Appeals
2.3.77	04/2020	Command Code ISTSE	Appeals
2.3.78	03/2020	Command Code LOCAT	Appeals
2.3.79	04/2020	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	01/2023	Command Code DDBKD	Appeals
2.3.81	02/2020	Command Code ESTABA	All
2.3.82	02/2020	Command Code ESTABH	All
2.3.85	01/2023	Command Code DFAST and DLITE	All
2.3.86	12/2021	Command Code IRPOL	Appeals
2.3.87	01/2023	Command Code DDBMF	IT
2.4.1	12/2012	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	03/2020	Command Code MESSG	All
2.4.5	11/2022	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	02/2019	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	12/2018	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	11/2022	Command Codes ESIGN and BSIGN	All
2.4.9	06/2022	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	12/2022	Command Codes EOREQ and EOCHG	All
2.4.11	04/2020	Command Code NMFTM	IT
2.4.12	04/2022	Command Codes DELET and CCPYT	All
2.4.13	11/2022	Command Code TERUP	All
2.4.14	04/2020	Command Code NMFST	All
2.4.15	11/2022	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All

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2.4.16	11/2022	Command Codes REQ54 and ADJ54	All
2.4.17	09/2022	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	11/2022	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	04/2021	Command Codes RFUND and REFAP	All
2.4.21	04/2020	Command Codes CHK64 and CHK64R	All
2.4.22	04/2020	Command Code CRMNL	All
2.4.23	04/2020	Command Code CHKCLR and CHKCL	All
2.4.24	03/2023	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	All
2.4.25	12/2022	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	04/2020	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	12/2022	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	12/2022	Command Codes STAUP, STATI and STATB	All
2.4.29	02/2023	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	11/2022	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	All
2.4.31	02/2023	Command Code LEVY	All
2.4.32	03/2020	Command Code PDTUP	All
2.4.33	07/2022	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	07/2020	Command Code DOALL	All
2.4.35	02/2020	Command Code STN90	All
2.4.37	04/2020	Command Code NOREF Overview	All
2.4.38	03/2020	Command Code CSEDR	All
2.4.39	02/2020	Command Codes ASEDD and ASEDR	All
2.4.40	12/2019	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	06/2017	Command Code UNLCE	All
2.4.42	01/2023	Command Code CCASG for Case Control Activity System	All
2.4.43	11/2022	Command Code PINEX	All
2.4.44	03/2023	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	03/2020	Command Code NRP97	All
2.4.46	05/2020	Command Code EPLAN	All
2.4.47	11/2022	Command Code VPMSG	All

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2.4.48	11/2022	Command Code VPPIN	All
2.4.50	05/2020	Command Code ASIGN	All
2.4.52	08/2020	Command Codes TPCIN and TPCOL	IT
2.4.53	12/2020	Command Code DUPED	All
2.4.56	04/2020	Command Code ISTSR	All
2.4.57	04/2020	Command Code CDPTR	All
2.4.58	01/2023	Command Code DDBCK/ DDBCX / DDBCS	All
2.4.59	07/2020	Command Code TMSSN	All
2.4.60	02/2020	Command Code RAPID	All
2.4.61	05/2021	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	W&I
2.5.1	06/2022	Systems Development	IT
2.5.3	07/2022	Programming and Source Code Standards	IT
2.5.4	12/2021	Document Standards	IT
2.5.5	12/2021	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Function Point Standards	IT
2.5.11	12/2021	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	09/2022	Database Design Techniques and Deliverables	IT
2.5.14	02/2023	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	02/2023	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2021	AIMS Command Code AM424	Appeals
2.8.3	12/2021	AIMS Command Code AMDIS	Appeals
2.8.4	12/2021	AIMS Command Code AMSTU	Appeals
2.8.5	12/2021	AIMS Command Code AMSOC	Appeals
2.8.6	12/2021	AIMS Command Code AMAXU	LB&I
2.8.7	11/2022	AIMS Command Code AMCLS	Appeals
2.8.8	12/2021	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2019	AIMS Command Code AMRET	IT

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2.9.1	11/2020	Integrated Data Retrieval System	IT
2.11.1	04/2020	IDRS Correspondence	IT
2.12.2	05/2021	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	02/2021	Enterprise Architecture (EA) Overview	All
2.16.1	09/2022	ELC Guidance	All
2.17.1	10/2020	Infrastructure Currency Policy for Software	IT
2.21.1	02/2021	Introduction to Shopping Cart Processing for IT	IT
2.22.1	01/2020	Unified Work Request (UWR) Process	All
2.25.2	02/2018	IRS Portal and Extranet Usage Standard	All
2.25.3	03/2020	Intranet Site and Web Server Registration Procedures	All
2.25.5	04/2006	Accessibility Guidelines for the Web	All
2.25.20	12/2020	SharePoint	All
2.28.1	08/2021	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Software Development Life Cycle (OneSDLC) Guidance	All
2.100.1	10/2019	Integrated Process Management Policy	IT
2.100.2	10/2019	Integrated Process Management Standardization Process	IT
2.109.1	04/2020	Risk, Issue, and Action Item Management Policy	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	08/2019	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.1	03/2022	Engineering Policy	All
2.120.6	12/2022	Engineering Planning Process	All
2.120.7	12/2022	Solution Design Process	All
2.120.8	01/2023	Interface Design Process	All
2.120.9	01/2023	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	12/2022	Engineering ELC Documentation Process	IT
2.120.11	01/2023	Data Management Process	All
2.120.12	01/2023	Naming Data Element(s)/Object(s) Process	All
2.123.1	09/2021	Knowledge Management Directive	All
2.123.2	09/2021	Knowledge Management Process Description	All

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2.125.1	10/2022	Change Management Policy	IT
2.125.2	10/2022	Change Management Process Description	IT
2.126.1	11/2019	Enterprise Organizational Readiness Policy	IT
2.126.2	11/2019	Enterprise Organizational Readiness Process and Procedure Description	IT
2.127.1	05/2017	IT Test Policy	All
2.127.2	05/2017	IT Testing Process and Procedures	All
2.142.1	06/2020	Service Catalog Management Directive	All
2.142.2	06/2020	Service Catalog Management Process and Procedures	All
2.144.1	10/2019	Capacity Management Policy	All
2.144.2	10/2019	Business Capacity Management	All
2.144.3	08/2019	Component Capacity Management	All
2.144.4	10/2019	Service Capacity Management	All
2.144.5	07/2015	Enterprise Demand Forecast	All
2.145.1	10/2019	Availability Management Policy	All
2.145.2	10/2019	Availability Management Process Description	All
2.148.1	06/2020	IT Support Services Management Directive	All
2.148.2	05/2020	Incident Management Process	All
2.148.3	05/2020	Request Fulfillment Process	All
2.149.1	09/2022	Asset Management Policy	All
2.149.2	09/2022	Asset Management Process Description	All
2.149.3	09/2022	Asset Management Hardware Procedures	All
2.149.4	09/2022	Asset Management Software Procedures	All
2.150.1	11/2022	Configuration Management Policy	IT
2.150.2	11/2022	Configuration Management (CM) Process	IT
2.150.5	04/2021	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2021	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2021	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	01/2022	IT Governance Policy	IT
2.173.2	01/2022	IT Governance Procedures	IT

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10.8.1	12/2022	Policy and Guidance	All
10.8.2	09/2022	IT Security Roles and Responsibilities	All
10.8.5	10/2021	Domain Name System (DNS) Security Policy	IT
10.8.6	05/2022	Application Security and Development	IT
10.8.11	07/2022	Application Security Policy	IT
10.8.15	12/2021	General Platform Operating System Security Policy	IT
10.8.21	09/2021	Database Security Policy	All
10.8.22	02/2022	Web Server Security Policy	All
10.8.23	02/2022	Application Server Security Policy	IT
10.8.24	09/2021	Cloud Computing Security Policy	IT
10.8.26	04/2022	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	05/2022	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	03/2023	Mainframe System Security Policy	IT
10.8.34	02/2023	IDRS Security Controls	All
10.8.50	11/2020	Servicewide Security Patch Management	IT
10.8.52	08/2022	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy	IT
10.8.54	02/2022	Minimum Firewall Administration Requirements	All
10.8.55	05/2022	Network Security Policy	All
10.8.60	07/2021	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	02/2022	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT

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

Part 4 Examining Process

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

4.1.8	08/2022	Special Examination Features and Programs	LB&I
4.1.9	11/2019	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	12/2020	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	08/2019	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	06/2020	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	04/2022	Designation of cases for litigation	All
4.11.5	11/2019	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	02/2021	Changes in Accounting Methods	LB&I
4.30.1	08/2020	Pre-Filing Agreement Program	LB&I
4.31.9	09/2022	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.36.1	06/2021	Joint Committee Process Overview	LB&I
4.36.2	06/2021	Identification of Joint Committee Cases	LB&I
4.36.3	06/2021	Examination Team Responsibilities	LB&I
4.36.4	06/2021	Joint Committee Review Team Procedures	LB&I
4.36.5	06/2021	Reports	LB&I
4.37.1	03/2023	Financial Products Specialty	All
4.46.1	09/2021	General Information and Definitions	LB&I
4.46.3	01/2023	Planning the Examination	LB&I
4.46.4	09/2021	Executing the Examination	LB&I

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4.46.5	05/2022	Resolving the Examination	LB&I
4.46.6	09/2021	Workpapers and Reports Resources	LB&I
4.46.10	03/2019	Outside Expert Program	LB&I
4.47.1	02/2021	Computer Audit Specialist Program (CAS)	All
4.47.2	06/2021	CAS Technical and Procedural Information	All
4.47.3	02/2021	Statistical Sampling Auditing Techniques	All
4.48.1	09/2020	Overview of Engineering Program	All
4.48.3	09/2020	Tangible Personal Property Valuation Guidelines	LB&I
4.48.4	09/2020	Business Valuation Guidelines	LB&I
4.48.5	09/2020	Intangible Property Valuation Guidelines	LB&I
4.48.6	09/2020	Real Property Valuation Guidelines	LB&I
4.50.1	07/2022	Campaign Development Process	LB&I
4.50.2	07/2022	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	09/2022	Large Corporate Compliance Program	LB&I
4.51.2	08/2021	LMSB Administrative Guidance	LB&I
4.51.4	02/2021	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	04/2020	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	04/2022	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.54.1	11/2022	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	Exchange of Information	All
4.60.2	08/2021	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2021	Tax Treaty Related Matters	LB&I
4.61.3	01/2023	Development of IRC 482 Cases	LB&I
4.61.11	04/2020	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	05/2019	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	06/2020	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	03/2022	International Visitors Program	All
4.62.3	03/2023	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	01/2018	Overview of the WIIC Practice Area	LB&I
4.63.2	01/2018	LB&I WIIC Practice Network Knowledge Management	LB&I

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4.63.3	04/2021	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	04/2020	Examination Procedures	LB&I
4.63.5	01/2018	International Penalties and Procedures – Individuals	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	07/2022	The IRS FFI List Publishing Processes Document	LB&I

Part 7 Rulings and Agreements

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

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

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

11.51.1	02/2023	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	07/2022	LB&I Intranet Publishing Standards	LB&I

Part 21 Customer Account Services

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

21.8.7	12/2021	Form-Related Communication	All
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Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

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

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Part 1 Organization, Finance and Management

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

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

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Part 1 Organization, Finance and Management

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

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

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

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

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1.1.20	02/2023	Office of Professional Responsibility	All
1.25.1	01/2023	Rules Governing Practice Before the IRS	All
1.25.4	06/2016	Processing Circular 230 Disciplinary Cases	OPR

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Part 1 Organization, Finance and Management

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

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	02/2022	Privacy Policy	All
10.5.2	01/2020	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	03/2023	Incident Management Program	All
10.5.5	07/2018	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	01/2020	Privacy Act	All
10.5.7	08/2022	Use of Pseudonyms by IRS Employees	All
10.5.8	02/2018	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.6.7	07/2022	Emergency Notification System	HCO
10.10.1	12/2019	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All

Part 11 Disclosure, Communications, and Liaison

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

11.3.1	10/2022	Introduction to Disclosure	All
11.3.2	02/2022	Disclosure to Persons with a Material Interest	All
11.3.3	02/2022	Disclosure to Designees and Practitioners	All

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11.3.4	09/2020	Congressional Inquiries	All
11.3.5	10/2021	Fees	All
11.3.6	10/2017	Seals and Certifications	All
11.3.7	11/2017	Freedom of Information Act Reading Room Operations	All
11.3.9	12/2019	Exempt Organizations	All
11.3.10	09/2020	Employee Plans Information	All
11.3.11	06/2022	Other Information Available to the Public	All
11.3.12	09/2018	Designation of Documents	All
11.3.13	10/2021	Freedom of Information Act	All
11.3.21	06/2022	Investigative Disclosure	All
11.3.22	08/2021	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	12/2017	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	03/2020	Disclosures to Contractors	All
11.3.25	03/2018	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	07/2017	Wagering Tax Information	All
11.3.27	05/2017	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	07/2018	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2020	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	04/2020	Disclosure to the President	All
11.3.31	10/2017	Tax Check Reports on Federal Appointees	All
11.3.32	01/2022	Disclosure to States for Tax Administration Purposes	All
11.3.34	07/2017	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2018	Requests and Demands for Testimony and Production of Documents	All
11.3.36	07/2015	Safeguard Review Program	All
11.3.37	09/2019	Recordkeeping and Accounting for Disclosures	All
11.3.38	09/2017	Role and Responsibilities of Disclosure Managers	All
11.3.39	07/2019	Computer Matching and Privacy Protection Act	All
11.3.40	09/2020	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	12/2022	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	10/2022	Governmental Liaison Operations	PGLD
11.4.2	12/2020	Data Exchange Program	PGLD

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Part 25 Special Topics

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

25.4.1	03/2021	Potentially Dangerous Taxpayer	All
25.4.2	03/2021	Caution Upon Contact Taxpayer	All

Part 33 Legal Advice

33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel
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Part 1 Organization, Finance and Management

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1.1.32	08/2018	Office of the Chief Procurement Officer	All
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Part 1 Organization, Finance and Management

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

1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	01/2023	Servicewide Policy Statements	All
1.2.2	01/2023	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	05/2022	Internal Revenue Manual (IRM) Process	All
1.11.3	03/2020	Servicewide Policy Statement Process	All
1.11.4	04/2020	Servicewide Delegation Order Process	All
1.11.5	03/2020	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	03/2022	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	05/2022	Clearing and Approving Internal Management Documents (IMDs)	All
1.11.10	03/2022	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

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

Part 4 Examining Process

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

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

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<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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	02/2021	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	08/2021	Return Preparer Suitability	RPO

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Part 1 Organization, Finance and Management

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

1.1.16	03/2022	Small Business/Self-Employed Division	All
1.2.65	10/2022	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	11/2022	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	07/2020	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	04/2022	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	09/2022	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	02/2022	SB/SE Campus Exam/AUR, Exam Operations, Exam Managers' Guide	SB/SE
1.4.40	04/2021	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	08/2021	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	11/2022	Insolvency	SB/SE
1.4.52	11/2021	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	10/2019	Advisory and Property Appraisal and Liquidation Specialist Group Manager Operational Aid	SB/SE
1.4.55	06/2016	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	12/2020	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	08/2022	Managing Organizational Change	SB/SE

Part 4 Examining Process

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

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

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4.2.5	03/2022	Disclosure of Official Information	LB&I
4.2.6	08/2019	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	04/2016	Introduction	LB&I
4.4.3	09/2011	Credit Transfers and Reprocessing Returns	Appeals
4.4.5	12/2012	Closings to Appeals	Appeals
4.4.6	10/2022	Conversion of Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.10	11/2022	Employment/Excise Tax Adjustments	SB/SE
4.4.11	07/2022	Entity Changes	SB/SE
4.4.12	05/2016	Examined Closings, Surveyed Claims, and Partial Assessments	LB&I
4.4.14	02/2015	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments	LB&I
4.4.16	12/2011	Inventory Control	Appeals
4.4.17	07/2011	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments	Appeals
4.4.18	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	10/2013	Openings	Appeals
4.4.25	11/2022	Quick Assessments	SB/SE
4.4.26	02/2014	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	12/2009	Reports	Appeals
4.4.33	04/2010	Transfers	Appeals
4.4.34	03/2011	Updating/Correcting AIMS Data Base	Appeals
4.4.35	12/2009	Unpostable Resolution	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
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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4.7.6	06/2022	Reports	LB&I
4.7.7	11/2020	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Organization and Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	08/2020	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	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	02/2016	Examination Techniques	LB&I
4.10.4	12/2016	Examination of Income	Appeals
4.10.5	03/2022	Required Filing Checks	LB&I
4.10.6	07/2001	Penalty Considerations	Appeals
4.10.7	09/2022	Issue Resolution	Appeals
4.10.8	03/2021	Report Writing	LB&I
4.10.9	08/2014	Workpaper System and Case File Assembly	SB/SE
4.10.10	06/2022	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	09/2022	Claims for Refund and Requests for Abatement	LB&I
4.10.13	10/2015	Certain Technical Issues	SB/SE
4.10.15	03/2020	Report Generation Software	SB/SE
4.10.16	03/2016	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	12/2013	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	02/2014	Net Operating Loss Cases	LB&I
4.11.29	03/2020	Transfer of Returns Open for Examination	LB&I

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4.11.51	10/2020	Return Preparer Program	SB/SE
4.11.52	12/2021	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	10/2022	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	12/2015	Introduction	SB/SE
4.13.2	12/2015	Contact Employees	SB/SE
4.13.3	12/2015	Central Reconsideration Unit	SB/SE
4.13.5	12/2015	Exam SFR Reconsiderations	SB/SE
4.13.6	12/2015	Appeals	Appeals
4.13.7	12/2015	Exhibits	SB/SE
4.15.1	07/2021	Jeopardy and Terminations	Appeals
4.15.3	10/2021	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	06/2017	SEP Responsibilities and Case Development	CI
4.17.1	04/2017	Overview of Compliance Initiative Projects	LB&I
4.17.2	04/2017	Responsibilities	LB&I
4.17.3	05/2017	Requirements	LB&I
4.17.4	05/2017	Procedures	SB/SE
4.18.1	01/2022	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2022	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2022	IMF Automated Underreporter Program	SB/SE
4.19.4	04/2022	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2022	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	12/2022	Minister and Religious Waiver Program	SB/SE
4.19.7	09/2022	IMF Automated Underreporter (AUR) Technical System Procedures	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2021	Examination Classification of Work	W&I
4.19.12	06/2020	Centralized Files and Scheduling	SB/SE
4.19.13	04/2022	General Case Development and Resolution	SB/SE
4.19.15	02/2022	Discretionary Programs	SB/SE
4.19.16	11/2021	Claims	SB/SE

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4.19.17	10/2016	Non-Filer Program	SB/SE
4.19.22	04/2022	CAWR Control	SB/SE
4.19.23	09/2022	FUTA Control	SB/SE
4.19.25	06/2022	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	06/2020	Examination Collectibility Procedures	SB/SE
4.21.1	08/2011	Monitoring the IRS e-file Program	LB&I
4.23.1	02/2022	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	Appeals
4.23.2	02/2022	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	02/2021	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	05/2021	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	08/2020	Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	01/2021	Classification Settlement Program (CSP)	Appeals
4.23.7	05/2021	Employment Tax on Tip Income	Appeals
4.23.8	03/2021	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2020	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	12/2019	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2021	Delinquent Return Procedures	Appeals
4.23.13	08/2020	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	05/2020	Statute Control and Extension	Appeals
4.23.15	01/2020	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	01/2020	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	06/2020	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	01/2021	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	06/2021	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	06/2021	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I

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4.23.26	01/2022	Campus Employment Tax Non-Filer Program	SB/SE
4.24.1	08/2022	Introduction to Excise Taxes	SB/SE
4.24.2	08/2021	Form 637 Excise Tax Registrations	Appeals
4.24.5	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	04/2022	Appeals Referral Procedures	SB/SE
4.24.13	02/2021	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	05/2022	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	04/2021	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	01/2020	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
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(Collecting activities which include selecting, identifying, assigning and settling cases.)

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5.11.1	11/2021	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	03/2021	Serving Levies, Releasing Levies and Returning Property	Appeals
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5.19.11	07/2022	Withholding Compliance Program	SB/SE
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5.19.13	10/2022	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	10/2017	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	11/2021	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2020	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
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5.19.22	07/2020	Business Master File (BMF) Return Delinquency	Collection
5.19.23	01/2023	Restitution - Based Assessments Processing	SB/SE
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5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
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5.21.7	06/2020	Special Cases	SB/SE
5.21.8	01/2014	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

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

7.50.1	10/2020	Form SS-8 Processing Handbook	All
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Part 11 Disclosure, Communications, and Liaison

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

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

(Assessment and abatement of penalties and interest.)

20.1.1	10/2020	Introduction and Penalty Relief	Appeals
20.1.2	03/2022	Failure To File/Failure To Pay Penalties	Appeals
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20.1.6	10/2021	Preparer, Promoter, Material Advisor Penalties	Appeals

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20.1.9	01/2021	International Penalties	Appeals
20.1.10	10/2022	Miscellaneous Penalties	Appeals
20.1.11	08/2020	Excise Tax and Estate and Gift Tax Penalties	All
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20.2.5	10/2020	Interest on Underpayments	Appeals
20.2.7	11/2018	Abatement and Suspension of Debit Interest	Appeals
20.2.9	08/2013	Interest on Carryback of Net Operating Loss	Appeals
20.2.10	08/2018	Interest on Estate, Excise, Employment, and Foreign Taxes	Appeals
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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
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25.1.4	06/2021	Administrative Joint Investigation	Appeals
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals

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25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.10	07/2020	Guidance for SB/SE Initial Claim Evaluation (ICE) Team	SB/SE
25.2.11	07/2020	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
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25.3.4	07/2010	Suits against IRS Employees	SB/SE
25.3.5	08/2022	Judgment Follow-up	SB/SE
25.3.6	06/2022	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2022	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	08/2021	TC 520 - W Freeze Servicewide Guide	All
25.5.1	03/2021	Introduction	CI
25.5.2	10/2022	Preparation	CI
25.5.3	08/2019	Procedures	CI
25.5.4	01/2020	Examination of Books and Witnesses	All
25.5.5	03/2022	Summons for Taxpayer Records and Testimony	CI
25.5.6	08/2019	Summonses on Third-Party Witnesses	CI
25.5.7	06/2020	Special Procedures for John Doe Summonses	Appeals
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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	09/2020	General Procedures/Employees With Taxpayer Contact	Appeals

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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	10/2021	Program Guidelines	All
25.18.1	06/2017	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	02/2018	Collection of Taxes in Community Property States	Appeals
25.18.5	03/2017	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE
25.24.5	03/2021	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	08/2021	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	04/2021	Third-Party Contact Program	SB/SE

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Part 4 Examining Process

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

4.34.1	10/2021	SB/SE Emerging Issue Process	SB/SE
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TAS

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

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

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

Part 13 Taxpayer Advocate Service

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

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

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13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	06/2022	Taxpayer Representation	TAS
13.1.24	10/2022	Advocating for Case Resolution	TAS
13.2.1	09/2020	Systemic Advocacy Overview	All
13.2.2	09/2020	Systemic Advocacy Management System (SAMS) Administration	All
13.2.3	10/2022	Evaluating and Reviewing Systemic Issues	All
13.2.4	10/2022	Information Gathering Projects (IGP)	All
13.2.5	10/2022	Advocacy Projects	All
13.2.6	10/2022	Immediate Interventions	TAS
13.2.7	11/2020	Collaborative Efforts	All
13.2.8	11/2020	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	12/2020	NTA Toll-free Procedures	All
13.4.2	03/2022	Administration and Security	TAS
13.5.1	09/2020	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	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	10/2022	Exempt Organization Returns	SB/SE
3.11.20	10/2022	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	10/2022	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2022	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	10/2022	Exempt Organization Returns	TE/GE
3.12.22	10/2022	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2022	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	10/2022	EPMF Unpostables	W&I
3.12.278	10/2022	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2022	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2022	EPMF Account Numbers	TE/GE
3.20.12	10/2022	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	10/2022	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2022	Exempt Organization Returns	SB/SE
3.24.20	11/2022	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2022	Employee Plan Returns	SB/SE
3.24.26	10/2022	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	10/2022	EPMF Return Processing Form 5500-EZ	TE/GE

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

Part 4 Examining Process

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

4.2.7	06/2017	Ex Parte Communication Procedures	Appeals
4.5.1	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	11/2022	TE/GE Reports	TE/GE
4.70.1	07/2021	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	04/2021	Promoter Investigations	LB&I
4.70.5	08/2021	Issue Identification and Research	TE/GE
4.70.6	05/2022	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	10/2021	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.71.1	02/2022	Overview of Form 5500 Examination Procedures	TEGE
4.71.2	11/2021	Overview of IDRS	TEGE
4.71.3	03/2022	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements	TE/GE
4.71.4	12/2020	Discrepancy Adjustments	TEGE
4.71.5	02/2022	Form 5330 Examinations	TEGE
4.71.6	10/2019	Employee Plans Referrals	TE/GE
4.71.7	10/2019	Survey Returns	TEGE
4.71.8	12/2019	EP Claims	TEGE
4.71.9	08/2021	Statute Control Procedures	TEGE
4.71.10	10/2019	Form 990-T Processing	TE/GE
4.71.12	11/2019	Case File Assembly Guidelines	TEGE
4.71.13	07/2019	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)	TE/GE
4.71.14	08/2021	EP Mandatory Review	TE/GE
4.71.16	12/2021	Employee Plans Large Case Examinations	TE/GE
4.71.17	12/2021	Non-Return Unit Examinations	TE/GE
4.71.19	10/2019	Fast Track Settlement Procedures	TE/GE

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4.71.20	10/2021	Employee Plans Large Case Support Examination Procedures	TE/GE
4.71.21	07/2019	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.22	10/2021	Employee Plans Compliance Unit (EPCU)	TE/GE
4.71.23	10/2019	Bankruptcy Procedures	TE/GE
4.71.25	11/2019	EP Examinations Fraud Procedures	TE/GE
4.71.27	12/2020	Form 5329 Examination Procedures	TE/GE
4.75.7	10/2019	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide	TE/GE
4.75.10	11/2019	Exempt Organization Pre-contact Procedures	TE/GE
4.75.11	01/2017	On-Site Audit Guidelines	TE/GE
4.75.12	11/2019	Required Filing Checks and Package Audit Procedures	TE/GE
4.75.13	10/2019	Issue Development and Conclusion	TE/GE
4.75.15	01/2020	Closing Letters and Examination Reports	TE/GE
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

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4.81.7	04/2020	Bondholder Identification and Referrals	TE/GE
4.81.12	10/2019	Compliance Review of Form 8038-CP	TE/GE
4.81.14	10/2019	Unagreed Issues	TE/GE
4.82.2	03/2021	Arbitrage Payment Refund Claim Procedures	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE
4.86.1	06/2020	Indian Tribal Governments Administration and Policy	TE/GE
4.86.5	12/2020	Conducting Indian Tribal Government Examinations	TE/GE
4.88.1	12/2021	Examination Issues Pertaining to ITG Cases	TE/GE

Part 7 Rulings and Agreements

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

7.1.1	06/2022	Employee Plans	TE/GE
7.1.2	11/2017	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	05/2022	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	06/2022	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	09/2021	Processing Information Requests	TE/GE
7.2.1	05/2022	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	10/2022	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	10/2022	Employee Plans Determination Letter Program	TE/GE
7.11.2	06/2022	EP Case Assignment Guide	TE/GE
7.11.3	09/2022	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	09/2022	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	05/2022	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	10/2021	Multiemployer Plans	TE/GE
7.11.7	10/2022	Multiple Employer Plans	TE/GE
7.11.8	09/2022	EP Determinations Closing Agreement Program	TE/GE
7.11.9	09/2022	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	10/2022	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	09/2022	Proposed Adverse Cases	TE/GE
7.11.12	10/2022	Preparing Technical Advice Requests	TE/GE

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7.11.13	09/2019	Employee Plans Determination IDRS Access Procedures	TE/GE
7.12.1	11/2022	Plan Terminations	TE/GE
7.13.1	06/2022	Determination Letter Applications	TE/GE
7.13.5	07/2022	Letter Generation	TE/GE
7.13.7	06/2021	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	04/2021	EDS Unpostables	TE/GE
7.14.1	06/2021	Introduction	TE/GE
7.14.2	06/2021	Data Entry	TE/GE
7.14.4	06/2021	Letter Generation	TE/GE
7.14.5	06/2021	Inventory Control System (ICS)	TE/GE
7.14.6	06/2021	Management Information System (MIS)	TE/GE
7.15.1	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	07/2018	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	12/2018	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	07/2021	Review Procedures for EO Determinations	TE/GE
7.20.6	07/2022	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	09/2021	Processing Form 1023-EZ	TE/GE
7.21.1	09/2022	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	07/2018	Processing User Fees	TE/GE
7.21.5	02/2018	Determination Case Processing Assistance	TE/GE
7.21.8	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

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7.28.4	06/2020	Public Inspection of Written Determinations Under IRC 6110	TE/GE

Part 21 Customer Account Services

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

21.5.11	10/2022	Employee Plan Accounts	TE/GE
21.7.7	10/2022	Exempt Organizations and Tax Exempt Bonds	TE/GE

Part 25 Special Topics

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

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

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

1.1.33	08/2022	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	08/2022	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	11/2022	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	12/2022	Servicewide Electronic Research Program (SERP)	W&I
1.17.1	07/2020	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	10/2022	Publishing Systems and Programs	All
1.17.3	07/2019	Tax Products Program	All
1.17.7	08/2022	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	11/2022	Internal and Public Use Non-Tax Products	All
1.17.9	11/2022	User Guide for Requesting Published Products and Services	All
1.17.10	11/2022	IRS Published Product Identificaton	All
1.18.2	10/2022	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	11/2020	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	01/2021	Postage Accountability and Reporting Requirements	All
1.22.5	10/2021	Mail Operations	All
1.22.6	10/2021	Transportation Management	All
1.22.7	12/2020	Household Goods	All

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1.22.8	01/2021	Mailing and Shipping Equipment	All
1.55.2	11/2018	Organizational Changes	W&I
1.55.6	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	08/2022	Schedule K-1 Processing	SB/SE
3.0.167	11/2022	Losses and Shortages	W&I
3.0.230	11/2022	Lockbox Processing Procedures	W&I
3.0.275	01/2023	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	10/2022	Remittance Transaction Research (RTR) System	W&I
3.5.20	12/2022	Processing Requests for Tax Return/Return Information	W&I
3.5.61	11/2022	Files Management and Services	SB/SE
3.8.44	11/2022	Campus Deposit Activity	SB/SE
3.8.45	12/2022	Manual Deposit Process	SB/SE
3.8.46	11/2021	Discovered Remittance	SB/SE
3.8.47	09/2022	Manual Deposit for Field Office Payment Processing	W&I
3.10.5	11/2022	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	11/2022	Information Returns Processing	W&I
3.10.72	11/2022	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2022	Batching and Numbering	All
3.11.3	11/2022	Individual Income Tax Returns	SB/SE
3.11.6	10/2022	Data Processing (DP) Tax Adjustments	W&I
3.11.10	11/2022	Revenue Receipts	W&I
3.11.13	11/2022	Employment Tax Returns	W&I
3.11.14	11/2022	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	SB/SE
3.11.15	11/2022	Return of Partnership Income	SB/SE
3.11.16	11/2022	Corporate Income Tax Returns	W&I
3.11.23	11/2022	Excise Tax Returns	W&I

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3.11.25	11/2022	Miscellaneous Tax Returns	W&I
3.11.29	10/2021	Health Coverage Tax Credit (HCTC) Enrollment Processing	W&I
3.11.106	11/2022	Estate and Gift Tax Returns	W&I
3.11.154	11/2022	Unemployment Tax Returns	W&I
3.11.180	11/2022	Allocated Tips	W&I
3.11.212	11/2022	Applications for Extension of Time to File	SB/SE
3.11.213	11/2022	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	W&I
3.11.217	11/2022	Form 1120-S Corporation Income Tax Returns	W&I
3.11.249	11/2022	Processing Form 8752	W&I
3.11.250	12/2022	Form 8300 Processing	W&I
3.12.2	11/2022	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	11/2022	Individual Income Tax Returns	SB/SE
3.12.8	11/2022	Information Returns Processing	SB/SE
3.12.10	11/2022	Revenue Receipts	LB&I
3.12.13	11/2022	Employment Tax Returns	W&I
3.12.14	11/2022	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	W&I
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(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)

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