
Internal Revenue Manual Index

July 2026

Contents:

Numerical List

Owner List

Alphabetical List

Obsolete List



Department of the Treasury
Internal Revenue Service

publish.no.irs.gov

Document **10988** (Rev. 07-2026)
Catalog Number 27371W

IRM IRM
IRM IRM
IRM IRM

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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

INTRODUCTION	The IRM Index is a compilation of the IRM sections effective as of the end of each month. The IRM sections are sorted into four listings: - o <i>Numerical List.</i> - o <i>Owner List</i> - o <i>Alphabetical List</i> - o <i>Obsolete List</i> Access the <i>IRM Index</i> quarterly at http://publish.no.irs.gov/catp.cgi?catnum=27371.
NUMERICAL LIST	Each active IRM section is listed along with the most recent publication date, catalog number and section title. The column headed “<i>Old IRM Number</i>” provides a crosswalk to the prior IRM revision. Revised IRM sections are highlighted in yellow. An asterisk (*) identifies IRMs containing “official use only” (OUO) material. OUO material is sensitive information that is protected from public disclosure. The Chief Counsel Directives Manual (CCDM), Parts 30-39, contains procedures for Office of the Chief Counsel employees.
OWNER LIST	This listing groups the IRM by owner, in alphabetical order. See list of business owners below. This list also identifies the originator of each IRM section and its intended audience. An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.
ALPHABETICAL LIST	This consolidated list displays the IRM sections in alphabetical order by CHAPTER title and Section title. - o The CHAPTER title is displayed in capital letters. - o The Section title is displayed in lower case letters.
OBSOLETE LIST	This list displays the IRM sections that are no longer in effect, dating back ten years. An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.

BUSINESS OWNERS	IRS business owners and their acronyms are: - o Appeals - o Chief Counsel (CC) - o Chief Financial Office (CFO) - o Chief Operating Officer - o Communications and Liaison (CL) - o Criminal Investigations (CI) - o Facilities Management and Security Services (FMSS) - o Human Capital Office (HCO) - o Information Technology (IT) - o Large Business and International (LBI) - o National Headquarters (NHQ) - o Office of Chief Risk and Control Officer (OCRCO) - o Office of Civil Rights and Compliance (OCRC) - o Office of Procurement - o Online Services (OLS) - o Privacy, Government Liaison and Disclosure (PGLD) - o Research Applied Analytics and Statistics (RAAS) - o Small Business & Self Employed (SB/SE) - o Tax Exempt & Government Entities (TE/GE) - o Taxpayer Advocate Service (TAS) - o Tax Professional Management Office (TPMO) - o Wage & Investment (WI) - o Whistleblower Office (WO) Note: For IRM sections used by all IRS employees, the Audience category is “All.”
IRM FORMAT	The IRM is organized by major business processes or activities, denoted by the Part titles. A short description of each IRM part is provided in the Numerical and Owner lists.
IRM ONLINE	IRM Online accessible from IRWeb under the “Employee Tools/Services” tab uses the Google™ search engine to allow you to search the entire IRM.
ELECTRONIC PUBLISHING WEBSITE	This site, which houses the repository of all IRS published products, provides current and historical versions of the IRM in portable document file (PDF) format. Access the published IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.
POINT OF CONTACT	Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at SPDER@irs.gov .

This table, Rev. 6/2026

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Part 1 Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
Chapter 1.1 Organization and Staffing				
1.1.1	7/10/2025	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/11/2025	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	6/3/2025	30381W	Independent Office of Appeals	All
1.1.8	7/29/2025	30382H	National Taxpayer Advocate	TAS
1.1.10	9/11/2025	30384D	Office of Civil Rights and Compliance	All
1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
1.1.13	8/29/2025	30387K	Taxpayer Services	TS
1.1.16	4/7/2025	35584D	Small Business/Self-Employed Division	All
1.1.17	8/3/2022	49279R	Facilities Management and Security Services	All
1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
1.1.19	7/28/2025	40229Z	Criminal Investigation	CI
1.1.20	7/19/2024	50178P	Office of Professional Responsibility	All
1.1.21	10/22/2024	37682C	Chief Financial Officer	All
1.1.22	10/25/2022	49171G	Human Capital Office	HCO
1.1.23	9/30/2021	49695V	Tax Exempt and Government Entities Division	All
1.1.24	7/22/2025	14055T	Large Business and International Division	All
1.1.26	7/16/2025	54082K	Whistleblower Office	All
1.1.27	5/4/2022	62660E	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.1.28	5/6/2026	59791A	Return Preparer Office	All
1.1.29	7/29/2025	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	9/18/2024	92900T	Taxpayer Experience Office	All
Chapter 1.2 Servicewide Policies and Authorities				
1.2.1	6/23/2026	29301S	Servicewide Policy Statements	All
1.2.2	6/29/2026	73276Q	Servicewide Delegations of Authority	All
1.2.61	7/31/2026	50076S	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	TS
1.2.62	5/1/2025	50703U	Division/Function Delegation of Authorities for Information Technology (IT)	IT
1.2.63	3/19/2025	60695B	Division Delegations of Authority for Large Business and International	LB&I
1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.2.69	8/8/2024	93079N	Business Unit Delegations of Authority for Chief Financial Officer	CFO
1.2.70	2/5/2026	94502F	Business Unit Delegations of Authority for Criminal Investigation	CI
Chapter 1.4 Resource Guide for Managers				
1.4.2	5/14/2025	33467X	Monitoring and Improving Internal Control	All
1.4.3	4/4/2025	49895X	Financial Assurance Control Testing	All
1.4.5	1/8/2025	33211B	Corporate Tax Administration Tools	All
1.4.7	2/19/2026	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	8/7/2025	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
1.4.10	8/8/2025	60880E	Return Integrity & Verification Operation Managers Guide	TS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
1.4.11	8/13/2025	35340Z	Field Assistance Guide for Managers	TS
1.4.12	11/8/2023	38174H	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.4.13	6/13/2025	49230M	TAS Guide for Managers	TAS
1.4.16	2/26/2026	35344R	Accounts Management Guide for Managers	TS
1.4.18	7/15/2026	39913M	Electronic Products and Services Support (EPSS) Managers Guide	TS
1.4.19*	3/4/2025	33113W	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	6/5/2025	35795M	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.21	1/27/2025	35895N	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.4.22	7/16/2025	50658C	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/9/2024	50659N	FUTA Manager and Coordinator Guide	SB/SE
1.4.24*	7/23/2026	57275B	Central Withholding Agreement Program Team Manager Handbook	LB&I
1.4.28	12/12/2024	50773S	Appeals Managers Procedures	Appeals
1.4.29	6/10/2025	61645F	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.31	10/17/2024	66821V	Quality Assurance Review Program	All
1.4.32	2/17/2026	71527E	Internal Control Review Program	All
1.4.40	8/25/2025	35578Z	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	4/1/2025	33258K	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51*	6/25/2025	38446S	Insolvency	SB/SE
1.4.52	4/9/2025	39453R	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	7/17/2025	39990Z	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	2/27/2025	59975C	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
1.4.61	7/24/2026	74335G	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.4.63	10/18/2024	94952P	Roles and Responsibilities of Disclosure Managers	All
Chapter 1.5 Managing Statistics in a Balanced Measurement System				
1.5.1	8/25/2025	30331Q	The IRS Balanced Performance Measurement System	All
1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
1.5.3	10/17/2022	30333M	Manager's Self-Certification and the Independent Review Process	All
1.5.5	1/30/2026	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
1.5.8	2/26/2025	30338P	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	TAS
Chapter 1.7 Research, Data, and Analytics for Tax Administration				
1.7.1	2/28/2025	38795Q	Servicewide Research for Tax Administration	All
Chapter 1.10 Office of the Commissioner of Internal Revenue				
1.10.1	6/4/2015	33092E	IRS Correspondence Manual	All
1.10.3	6/29/2026	34421J	Standards for Using Email	All
Chapter 1.11 Internal Management Documents System				
1.11.1	8/29/2025	29298G	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	6/9/2026	29299R	Internal Revenue Manual (IRM) Process	All
1.11.3	5/2/2025	29300H	Servicewide Policy Statement Process	All
1.11.4	2/4/2025	29543A	Servicewide Delegation Order Process	All
1.11.5	2/10/2025	30626A	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	9/2/2025	35817P	Using and Researching the Internal Revenue Manual (IRM)	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
1.11.8	7/28/2026	50463T	Service-wide Electronic Research Program (SERP)	All
1.11.9	2/26/2025	53704J	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	7/28/2025	53277J	Interim Guidance Process	All
1.11.13	8/22/2025	49558R	Taxpayer Advocate Service (TAS) Internal Management Document Program	TAS
Chapter 1.13 Statistics of Income				
1.13.1	8/30/2018	30960Z	Statistical Reporting	CFO
1.13.2	9/7/2018	30962V	Processing Management	RAAS
1.13.3	9/13/2018	30964R	Document Management	CFO
Chapter 1.14 Facilities Management				
1.14.3	6/30/2025	31322P	Workspace, Furniture, and Equipment Standards	FMSS
1.14.4	7/1/2025	38310P	Personal Property Management	All
1.14.5	3/3/2025	31452E	Occupational Health and Safety Program	All
1.14.6	9/27/2017	37269F	Real Property Program	FMSS
1.14.7	9/27/2018	35907U	Motor Vehicle Fleet Management Program	All
1.14.8	8/26/2025	38770V	Identifying Space Efficient Buildings	FMSS
1.14.9	12/29/2025	50504D	IRS Parking Program	All
1.14.12	8/22/2022	49873J	IRS Environmental Compliance Program	All
Chapter 1.15 Records and Information Management				
1.15.1	1/9/2025	31421F	The Records and Information Management Program	All
1.15.2	1/9/2025	31423B	Types of Records and Their Life Cycles	All
1.15.3	1/14/2025	31425X	Disposing of Records	All
1.15.4	2/26/2025	31426I	Retiring and Requesting Records	All
1.15.5	1/15/2025	31427T	Relocating/Removing Records	All
1.15.6	2/26/2025	31431B	Managing Electronic Records	All
1.15.7	1/14/2025	31451T	Files Management	All
Chapter 1.17 Publishing				
1.17.1	8/27/2025	31851X	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	12/5/2025	31852I	Publishing Systems and Programs	All
1.17.3	12/9/2025	31853T	Tax Products Program	All
1.17.7	9/2/2025	53478W	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	12/17/2025	59701K	Internal and Public Use Non-Tax Products	All
1.17.9	6/20/2025	59991C	User Guide for Requesting Published Products and Services	All
1.17.10	12/8/2025	75322N	IRS Published Product Identification	All
Chapter 1.18 Distribution				
1.18.2	1/21/2025	38314H	Forecasting Requirements	All
1.18.3	10/18/2024	38315S	Tax Forms Distribution Programs	TS
1.18.4	9/18/2024	48239X	Technology and Program Support	TS
1.18.5	6/6/2025	48240Y	National Distribution Center	TS
Chapter 1.20 Equal Employment Opportunity and Diversity				
1.20.2	6/11/2021	49442G	Providing Reasonable Accommodation for Individuals with Disabilities	OCRC
1.20.3	11/9/2021	68680E	Handling Harassment Allegations	All
1.20.4	8/12/2020	74338N	Prevention of Taxpayer Discrimination	All
1.20.5	6/10/2022	92758H	Policies and Procedures for Personal Assistance Services	All
Chapter 1.22 Mail and Transportation Management				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
1.22.1	9/27/2024	31771O	Mail and Transportation Management Overview	All
1.22.2	8/28/2025	31772Z	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	12/9/2024	31773K	Addressing and Packaging	All
1.22.4	12/6/2024	31774V	Postage Accountability and Reporting Requirements	All
1.22.5	12/13/2024	31775G	Mail Operations	All
1.22.6	8/28/2025	31776R	Transportation Management	All
1.22.8	1/8/2025	59044U	Mailing and Shipping Equipment	All
Chapter 1.25 Practice Before the Service				
1.25.1	7/22/2024	48365U	Rules Governing Practice Before the IRS	All
1.25.2	11/18/2022	52482U	Practitioner Enrollment	RPO
1.25.4*	7/26/2024	52484Q	Processing Circular 230 Disciplinary Cases	OPR
1.25.8	10/13/2023	58009D	Enrollment of Actuaries	RPO
Chapter 1.29 Audit Coordination Process				
1.29.1	10/21/2024	69176B	Authorities and Responsibilities	CRO
Chapter 1.32 Servicewide Travel Policies and Procedures				
1.32.1	3/22/2023	39947S	IRS Local Travel Guide	All
1.32.4	2/13/2026	48041H	Government Travel Card Program	All
1.32.5	5/27/2022	35101Y	International Travel Office Procedures	All
1.32.10	6/24/2026	38880S	Reporting on Event-Related Spending	All
1.32.11	1/21/2025	55730Z	IRS City-to-City Travel Guide	All
1.32.12	3/24/2025	39982Z	IRS Relocation Travel Guide	All
1.32.13	1/15/2025	35266E	Relocation Services Program	CFO
1.32.14	6/18/2024	55731K	Gainsharing Travel Savings Program	CFO
1.32.15	4/25/2023	37449P	Public Transportation Subsidy Program (PTSP)	All
1.32.20	8/14/2025	53762P	Using Appropriated Funds to Purchase Meals and Light Refreshments	All
Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process				
1.33.3	8/27/2025	50383K	Reimbursable Operating Guidelines	All
1.33.4	4/7/2025	48604K	Financial Operating Guidelines	All
1.33.5	10/18/2024	94050K	Managerial Costing	All
1.33.7	8/21/2025	94077B	User Fees	All
1.33.8	6/21/2024	94674A	Estimating Trust Fund Costs	All
1.33.9	8/27/2025	94807L	Cost Estimating Guidelines	All
Chapter 1.34 Revenue Accounting				
1.34.4	5/15/2025	53135C	Unpaid Assessments	CFO
Chapter 1.35 Financial Accounting				
1.35.3	7/14/2026	47416Q	Receipt and Acceptance Guidelines	All
1.35.4	6/24/2026	43166F	Purchase Card Program	All
1.35.6	6/28/2024	43194X	Property and Equipment Accounting	All
1.35.13	7/23/2024	57075Z	Administrative Waiver	All
1.35.14	4/9/2025	67071D	IRS Annual Financial Statement Audit	All
1.35.18	8/29/2025	62656W	Imprest Funds	CI
1.35.24	4/7/2025	66160N	Establishing IRS Commitments and Obligations	CFO
Chapter 1.36 Administrative Accounting and Financial Management Reports				
1.36.4	7/17/2026	68711S	Administrative (Non-tax) Debt Management	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 1.53 Small Business/Self-Employed				
1.53.1	7/17/2025	37013J	Managing Organizational Change	SB/SE
Chapter 1.54 TE/GE Division Organization and Management				
1.54.1	1/16/2025	32219B	TE/GE Roles and Responsibilities	TE/GE
Chapter 1.55 Wage and Investment				
1.55.2	8/28/2025	37989E	Organizational Changes	TS
1.55.6	1/14/2025	48309K	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	TS
Chapter 1.56 Large Business and International				
1.56.1	7/13/2022	75148R	LB&I Policy Function Processes and Procedures	LB&I
Chapter 1.57 Facilities Management and Security Services Quality Assurance				
1.57.1	7/31/2024	75150D	Quality Assurance Programs	FMSS
Part 2 Information Technology				
<i>(Development, implementation, and maintenance of information systems.)</i>				
Chapter 2.2 Partnership Control System				
2.2.1	10/18/2022	28245J	Partnership Control System Chapter Overview	Appeals
2.2.2	10/19/2022	28574P	PCS Command Code TSLOD	Appeals
2.2.3	10/19/2022	28575A	PCS Command Code TSCHG	Appeals
2.2.4	10/18/2022	28577W	PCS Command Code TSINQ	Appeals
2.2.5	10/18/2022	28578H	PCS Command Code TSDEL	Appeals
2.2.6	10/20/2022	28579S	PCS Command Code TSNOT	Appeals
2.2.7	10/19/2022	28580T	PCS Command Code TSCLS	Appeals
2.2.8	10/19/2022	28581E	PCS Command Code MSCHG	Appeals
2.2.9	10/20/2022	28582P	PCS Command Code TSUMY	Appeals
Chapter 2.3 IDRS Terminal Responses				
2.3.1	5/7/2024	28113Y	Section Titles and Command Codes for IDRS Terminal Responses	All
2.3.2*	6/6/2024	28115U	Introduction to IDRS Terminal Responses	All
2.3.8*	1/15/2025	28121Y	Standard Validity Criteria	All
2.3.10	12/4/2023	28123U	Command Codes MFREQ and RECON	All
2.3.11*	1/16/2026	28124F	Command Codes TXMOD and SUMRY	All
2.3.12	1/16/2025	28125Q	Command Code ACTON	All
2.3.13	7/9/2025	28126B	Command Codes FFINQ, REINF, and REMFE	All
2.3.15*	1/16/2026	28128X	Command Code ENMOD	All
2.3.16	2/10/2025	28129I	Command Codes RFINK and RAFRQ	All
2.3.17	5/21/2025	28130J	Command Code ESTABD	All
2.3.18	1/16/2025	28131U	Command Code ESTABM	All
2.3.20	3/6/2023	28133Q	Command Code URINQ (URF)	All
2.3.25	12/22/2025	28138T	Command Codes DM1DT and DTVUE	Appeals
2.3.26	2/2/2026	28139E	Command Code TDINQ	All
2.3.27	12/11/2024	28140F	Command Code ECREQ	All
2.3.28	12/23/2024	28141Q	Command Code FTDPN	All
2.3.29	12/3/2024	28142B	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	6/5/2024	28143M	Command Code DAILY	All
2.3.31	2/13/2025	28144X	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
2.3.32*	1/27/2025	28145I	Command Code MFTRA	All
2.3.34	1/17/2025	28147E	Command Code PATRA	Appeals
2.3.35*	1/20/2026	28102R	Command Code IRPTR	Appeals
2.3.36	6/27/2024	28148P	Command Code SCFTR	Appeals
2.3.37	7/25/2025	28149A	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/10/2025	28150B	Command Code TXCMP	Appeals
2.3.40	5/9/2024	28152X	Command Code PICRD	Appeals
2.3.41	12/19/2024	28153I	Command Code PIEST	Appeals
2.3.43	12/12/2024	28155E	Command Code PIFTF	Appeals
2.3.44*	12/23/2024	28156P	Command Code PIVAR	Appeals
2.3.45	12/20/2024	28157A	Command Code XSINQ	All
2.3.47*	12/23/2025	28159W	Command Codes INOLE, EOGEN, and SPARQ	IT
2.3.48	7/28/2025	28160X	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/10/2025	28161I	Command Code EICMP	Appeals
2.3.51	1/30/2026	28163E	Command Code IMFOL	Appeals
2.3.52	12/29/2025	57904Z	Command Codes RTVUE and RTFTP	Appeals
2.3.53	6/12/2026	28165A	Command Code PMFOL	Appeals
2.3.54*	2/26/2025	30809R	Command Code DDBOL	Appeals
2.3.55	11/25/2025	28167W	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	1/16/2025	28168H	Command Code ESTABR	Appeals
2.3.57	12/23/2025	58088M	Command Code BRTVU	Appeals
2.3.59*	2/2/2026	28171E	Command Codes BMFOL and BMFOR	CI
2.3.60	4/5/2024	28172P	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	1/14/2025	28174L	Command Code ESTAB	All
2.3.63	12/24/2025	28175W	Command Codes RPVUE, RPVCU, and RPPRT	IT
2.3.64	12/12/2024	28177S	Command Code EMFOL	Appeals
2.3.65	3/27/2025	53389C	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	6/5/2024	28178D	Command Code PLINF and PLINQ	Appeals
2.3.68	12/23/2025	28112N	Command Codes DUPOL and DUPPG	CI
2.3.69	1/21/2025	28181A	Command Code VPARS	Appeals
2.3.70	8/13/2025	28182L	Command Code EFTPS	Appeals
2.3.71	5/1/2026	28183W	Command Code ATINQ	Appeals
2.3.73	12/31/2025	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/22/2025	28186D	Command Code DDPOL	CI
2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
2.3.77	11/2/2023	32676A	Command Code ISTSE	Appeals
2.3.78	5/22/2024	32689D	Command Code LOCAT	Appeals
2.3.79	11/20/2023	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	2/27/2025	37170F	Command Code DDBKD	Appeals
2.3.81	1/13/2025	55093B	Command Code ESTABA	All
2.3.82	1/14/2025	55095X	Command Code ESTABH	All
2.3.85*	8/19/2025	61664M	Command Code DFAST and DLITE	IT
2.3.86	12/17/2025	67908N	Command Code IRPOL	Appeals
2.3.87*	5/5/2025	93183W	Command Code DDBMF	IT

Chapter 2.4 IDRS Terminal Input

2.4.1	6/12/2024	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	12/10/2024	28192H	Command Code MESSG	All
2.4.5	3/10/2025	28193S	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
2.4.6	8/12/2025	28194D	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	2/13/2025	28196Z	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	1/14/2026	28197K	Command Codes ESIGN and BSIGN	All
2.4.9	4/4/2025	28198V	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	1/16/2025	28199G	Command Codes EOREQ and EOCHG	All
2.4.11	11/7/2023	28200W	Command Code NMFTM	IT
2.4.12	5/2/2025	28201H	Command Codes DELET and CCPYT	All
2.4.13	4/4/2025	28202S	Command Code TERUP	All
2.4.14	11/7/2023	28203D	Command Code NMFST	All
2.4.15	5/15/2025	28205Z	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16*	4/1/2025	28206K	Command Codes REQ54 and ADJ54	All
2.4.17	12/17/2025	28207V	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	6/29/2026	28209R	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20*	1/16/2025	28210S	Command Codes RFUND and REFAP	IT
2.4.21	5/21/2025	28211D	Command Codes CHK64 and CHK64R	All
2.4.22*	11/8/2023	28213Z	Command Code CRMNL	All
2.4.23	3/19/2025	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	5/22/2024	28216G	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	6/18/2024	28217R	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	5/26/2026	28218C	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28*	2/5/2025	28219N	Command Codes STAUP, STATI and STATB	All
2.4.29	1/17/2025	28221Z	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30*	8/29/2025	28222K	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	IT
2.4.31*	12/17/2024	28223V	Command Code LEVY	All
2.4.32*	8/22/2025	28224G	Command Code PDTUP	All
2.4.33	9/3/2025	28225R	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	1/23/2025	28226C	Command Code DOALL	All
2.4.35	12/12/2024	28227N	Command Code STN90	All
2.4.37	12/12/2024	28229J	Command Code NOREF Overview	All
2.4.38	7/16/2024	28230K	Command Code CSEDR	All
2.4.39	7/16/2024	28231V	Command Codes ASEDD and ASEDR	All
2.4.40	2/7/2025	28232G	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	All
2.4.41	12/6/2024	28233R	Command Code UNLCE	All
2.4.42	6/10/2025	28234C	Command Code CCASG for Case Control Activity System	All
2.4.43	1/29/2025	28235N	Command Code PINEX	All
2.4.44	12/30/2024	28236Y	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45*	2/6/2025	28237J	Command Code NRP97	All
2.4.46	1/16/2025	28100V	Command Code EPLAN	All
2.4.47	1/21/2025	28238U	Command Code VPMSG	All
2.4.48	1/21/2025	28239F	Command Code VPPIN	All
2.4.50	5/1/2026	28241R	Command Code ASIGN	All
2.4.52	12/24/2025	28243N	Command Codes TPCIN and TPCOL	Appeals
2.4.53	2/19/2025	31276M	Command Code DUPED	All
2.4.56	8/6/2024	32674E	Command Code ISTSR	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
2.4.57	11/20/2023	35348J	Command Code CDPTR	All
2.4.58	3/31/2025	38335K	Command Code DDBCK/ DDBCVC / DDBCS	All
2.4.59	5/2/2025	54615Z	Command Code TMSSN	All
2.4.61	11/20/2023	64077N	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	TS
Chapter 2.5 Systems Development				
2.5.1*	5/9/2024	33496A	Systems Development	IT
2.5.3*	4/2/2025	33498W	Programming and Source Code Standards	IT
2.5.4*	12/10/2024	30905A	Document Standards	IT
2.5.5*	11/9/2023	30743M	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10*	12/17/2021	73139M	Software Estimation Techniques, Analysis, and Deliverables	IT
2.5.11*	11/22/2023	36327Q	Analysis Techniques and Deliverables	IT
2.5.12*	12/16/2021	35415P	Design Techniques and Deliverables	IT
2.5.13*	12/12/2024	36192J	Database Design Techniques and Deliverables	IT
2.5.14	5/5/2025	35692E	Quality Assurance (QA)	IT
Chapter 2.7 Information Technology (IT) Operations				
2.7.1*	5/20/2013	73141Y	Inter-center	IT
2.7.6	12/2/2020	73144F	Systems Scheduling	IT
2.7.9	12/15/2022	32002E	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
Chapter 2.8 Audit Information Management System (AIMS)				
2.8.1*	12/11/2024	28249B	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2/2024	28756V	AIMS Command Code AM424	Appeals
2.8.3	12/2/2024	28757G	AIMS Command Code AMDIS	Appeals
2.8.4	12/4/2024	28758R	AIMS Command Code AMSTU	Appeals
2.8.5	12/8/2025	28759C	AIMS Command Code AMSOC	Appeals
2.8.6*	12/9/2025	28760D	AIMS Command Code AMAXU	IT
2.8.7*	12/12/2025	28762Z	AIMS Command Code AMCLS	Appeals
2.8.8	12/2/2024	28763K	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/11/2024	50448E	AIMS Command Code AMRET	IT
Chapter 2.9 Integrated Data Retrieval System Procedures				
2.9.1*	8/5/2024	28250C	Integrated Data Retrieval System	IT
Chapter 2.11 IDRS Correspondence System				
2.11.1	7/20/2023	28244Y	IDRS Correspondence	IT
Chapter 2.12 Security and Privacy				
2.12.2	11/9/2023	69748P	Security and Communication Services (SACS) Security Command Codes	IT
Chapter 2.15 Enterprise Architecture (EA)				
2.15.1	7/30/2025	37206W	Enterprise Architecture (EA) Overview	All
Chapter 2.17 Infrastructure Currency				
2.17.1	4/7/2026	71048C	Infrastructure Currency Policy for Software	All
Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services				
2.21.1	5/14/2025	37317E	Introduction to Shopping Cart Processing for IT	All
Chapter 2.22 Business Planning and Risk Management				
2.22.1	2/23/2024	38167S	Unified Work Request (UWR) Process	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 2.25 Integrated Enterprise Portal - Web Services				
2.25.2	6/4/2024	37414Y	IRS Integrated Enterprise Portal Usage Standard'	All
2.25.3	9/7/2023	36514P	Intranet Site and Web Server Registration Procedures	All
2.25.20	11/21/2025	71879J	SharePoint	IT
2.25.101	8/27/2025	38937M	IRS.gov Web Content Management Procedures	All
Chapter 2.28 Unified Communications				
2.28.1	3/8/2023	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 Solution Development Life Cycle (OneSDLC) Guidance	IT
Chapter 2.109 Risk, Issue, and Action Item Management Practices				
2.109.2	4/22/2020	72209P	Risk, Issue, and Action Item Management Process	All
Chapter 2.110 Requirements Engineering				
2.110.1	7/26/2024	60046A	Requirements Engineering Directive	All
2.110.2	8/13/2019	60078K	Requirements Engineering Process	All
Chapter 2.120 Solution Engineering				
2.120.6	6/3/2024	74884G	Engineering Planning Process	All
2.120.7	5/29/2024	74885R	Solution Design Process	All
2.120.8	5/29/2024	74886C	Interface Design Process	All
2.120.9	5/29/2024	74887N	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	6/4/2024	74889J	Engineering Documentation Process	IT
2.120.11	5/29/2024	74890K	Data Management Process	All
2.120.12	6/3/2024	74891V	Naming Data Element(s)/Objects(s) Process	All
Chapter 2.123 Knowledge Management				
2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
Chapter 2.125 Change Management				
2.125.1	6/5/2026	70893D	Change Management Policy	IT
2.125.2	5/21/2026	70895Z	Change Management Process Description	IT
Chapter 2.126 Enterprise Organizational Readiness				
2.126.2	11/3/2023	67722P	Enterprise Organizational Readiness Process and Procedure Description	All
Chapter 2.127 Testing Standards and Procedures				
2.127.2	7/31/2025	60808U	IT Testing Process and Procedures	IT
Chapter 2.142 Service Catalog Management				
2.142.2	2/7/2024	72726F	Service Catalog Management Process and Procedures	All
Chapter 2.148 IT Support Services Management				
2.148.2	7/26/2023	68034K	Incident Management Process	All
2.148.3	2/5/2024	68035V	Request Management	All
Chapter 2.149 IT Asset Management				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
2.149.1	5/29/2024	67329K	Asset Management Policy	All
2.149.2	7/27/2026	67331W	Asset Management Process Description	All
2.149.3	7/27/2026	67521C	Asset Management Hardware Procedures	All
2.149.4	7/28/2026	67522N	Asset Management Software Procedures	All

Chapter 2.150 Configuration Management

2.150.1	7/16/2026	60766Z	Configuration Management Policy	IT
2.150.2	5/18/2026	60767K	Configuration Management (CM) Process	IT
2.150.5	6/20/2024	75426G	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT

Chapter 2.172 Enterprise Control Authority and Operations

2.172.1	4/2/2024	75190N	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	4/2/2024	75191Y	IT Enterprise Control Authority and Operations Process and Procedures	IT

Chapter 2.173 IT Program Governance

2.173.1	2/9/2024	72357A	IT Governance Policy	IT
2.173.2	2/12/2024	72359W	IT Governance Procedures	IT

Chapter 2.174 Monitoring and Event Management

2.174.1	8/13/2025	95421V	Enterprise Monitoring Platform	IT
---------	-----------	--------	--------------------------------	----

Part 3 Submission Processing

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

Chapter 3.0 General

3.0.101*	9/12/2025	33347E	Schedule K-1 Processing	SB/SE
3.0.167*	10/15/2025	33178B	Losses and Shortages	TS
3.0.230	11/27/2024	33181Y	Lockbox Processing Procedures	TS
3.0.275	7/29/2024	32289Z	Business Results Measures for Submission Processing Functions	TS
3.0.276	12/17/2024	71639X	General, Scorecard Performance Measure Process - Security and Internal Control Review	TS

Chapter 3.5 Accounts Services

3.5.10	8/29/2025	37354H	Remittance Transaction Research (RTR) System	TS
3.5.20*	11/7/2025	36983G	Processing Requests for Tax Return/Return Information	TS
3.5.21*	11/4/2025	93676M	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
3.5.61*	10/28/2025	33260W	Files Management and Services	TS

Chapter 3.8 Deposit Activity

3.8.44*	9/23/2025	33386D	Campus Deposit Activity	SB/SE
3.8.45*	11/21/2025	29994V	Manual Deposit Process	TS
3.8.46*	12/10/2024	33950H	Discovered Remittance	TS
3.8.47*	11/26/2025	33951S	Manual Deposit for Field Office Payment Processing	TS

Chapter 3.10 Campus Mail and Work Control

3.10.5	10/15/2025	33393S	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8*	9/12/2025	33395O	Information Returns Processing	TS
3.10.72*	11/14/2025	33410S	Receiving, Extracting, and Sorting	LB&I
3.10.73*	11/4/2025	53717M	Batching and Numbering	All

Chapter 3.11 Returns and Documents Analysis

3.11.3*	10/24/2025	33440G	Individual Income Tax Returns	SB/SE
---------	------------	--------	-------------------------------	-------

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
3.11.6*	10/28/2025	33455F	Data Processing (DP) Tax Adjustments	TS
3.11.10	9/17/2025	33470U	Revenue Receipts	TS
3.11.12*	10/17/2025	33480Q	Exempt Organization Returns	SB/SE
3.11.13*	10/28/2025	33485T	Employment Tax Returns	TS
3.11.14*	10/27/2025	33490M	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15*	11/5/2025	33495P	Return of Partnership Income	TS
3.11.16*	10/16/2025	33500X	Corporate Income Tax Returns	TS
3.11.20*	10/22/2025	54308H	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22*	6/30/2026	33510T	Employee Plan Excise Tax Return	SB/SE
3.11.23*	10/16/2025	33515W	Excise Tax Returns	TS
3.11.25*	8/29/2025	33525S	Miscellaneous Tax Returns	TS
3.11.26*	10/8/2025	33527O	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27*	7/24/2026	52570D	EPMF Return Processing Form 5500-EZ	TE/GE
3.11.106*	9/22/2025	33575Y	Estate and Gift Tax Returns	TS
3.11.154*	10/15/2025	33581C	Unemployment Tax Returns	TS
3.11.180*	9/8/2025	33583Y	Allocated Tips	TS
3.11.212*	9/4/2025	33588B	Applications for Extension of Time to File	SB/SE
3.11.213*	9/9/2025	33587Q	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	TS
3.11.217*	11/21/2025	51221V	Form 1120-S Corporation Income Tax Returns	TS
3.11.249*	9/8/2025	33586F	Processing Form 8752	TS
3.11.250	10/17/2025	74362N	Form 8300 Processing	TS
3.11.251*	10/21/2025	94919E	Spousal Payment Transcript Processing	TS
Chapter 3.12 Error Resolution				
3.12.2*	10/27/2025	67652C	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3*	9/9/2025	33590N	Individual Income Tax Returns	SB/SE
3.12.8*	9/10/2025	33620Q	Information Returns Processing	SB/SE
3.12.10*	10/23/2025	33630M	Revenue Receipts	SB/SE
3.12.12	10/20/2025	33640I	Exempt Organization Returns	TE/GE
3.12.13*	10/20/2025	33645L	Employment Tax Returns	TS
3.12.14*	10/23/2025	33650E	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.12.15*	10/22/2025	33655H	Return of Partnership Income	TS
3.12.16*	9/11/2025	33660A	Corporate Income Tax Returns	TS
3.12.21	10/16/2025	33670W	Credit and Account Transfers	SB/SE
3.12.22*	10/17/2025	33673D	Employee Plan Excise Tax Returns	TE/GE
3.12.23*	9/5/2025	33675Z	Excise Tax Returns	TS
3.12.26*	10/24/2025	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.32*	9/4/2025	33695R	General Unpostables	All
3.12.37*	11/17/2025	33710V	IMF General Instructions	SB/SE
3.12.38*	10/16/2025	32384X	BMF General Instructions	SB/SE
3.12.106*	9/5/2025	33740J	Estate Tax Returns - Paper Correction Processing	TS
3.12.154*	10/16/2025	33743Q	Unemployment Tax Returns	TS
3.12.166	11/26/2025	33744B	EPMF Unpostables	W&I
3.12.179*	11/5/2025	33742F	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	TS
3.12.212*	9/11/2025	33751Q	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213*	9/8/2025	33752B	Form 1066, U.S. REMIC Income Tax Return	TS
3.12.217*	10/24/2025	33753M	Error Resolution Instructions for Form 1120-S	TS
3.12.220*	10/15/2025	33756T	Error Resolution System for Excise Tax Returns	TS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
3.12.249*	9/3/2025	33755I	Processing Form 8752	TS
3.12.251*	10/17/2025	33761M	Corporation Income Tax Returns	TS
3.12.263*	10/16/2025	33741U	Estate and Gift Tax Returns	TS
3.12.278	12/2/2025	33770X	Exempt Organization Unpostable Resolution	TE/GE
3.12.279*	11/4/2025	31656Y	BMF/CAWR/PMF Unpostable Resolution	TS
Chapter 3.13 Campus Document Services				
3.13.2*	11/4/2025	33746X	BMF Account Numbers	TS
3.13.5*	11/3/2025	33759A	Individual Master File (IMF) Account Numbers	TS
3.13.6	11/7/2025	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	TS
3.13.12	10/17/2025	33760B	Exempt Organization Account Numbers	TE/GE
3.13.36	10/22/2025	33775A	EPMF Account Numbers	TE/GE
3.13.40*	9/17/2025	52088E	Application for Tax Identification Number for Pending U.S. Adoptions	TS
3.13.62	11/7/2025	33780T	Media Transport and Control	TS
3.13.122*	9/15/2025	31657J	Individual Master File (IMF) Entity Control Unpostables	TS
3.13.222*	10/17/2025	33790P	BMF Entity Unpostable Correction Procedures	TS
Chapter 3.14 Notice Review				
3.14.1*	10/30/2025	31974X	IMF Notice Review	TS
3.14.2*	10/16/2025	32201V	Notice Review - Business Master File (BMF) Notice Review	TS
Chapter 3.17 Accounting and Data Control				
3.17.5*	10/10/2025	49225T	Hardcore Payment Tracers	TS
3.17.10*	12/9/2025	33875B	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	SB/SE
3.17.15*	9/9/2025	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	12/2/2024	47866A	Refund Intercept Program	TS
3.17.21*	9/3/2025	33880U	Credit and Account Transfers	TS
3.17.30*	12/4/2025	33885X	SC Data Controls	TS
3.17.41	7/13/2022	33890Q	Excise Reporting	CFO
3.17.46*	12/4/2025	33900B	Automated Non-Master File Accounting	SB/SE
3.17.50	9/11/2025	33003Z	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63*	6/26/2026	33910X	Revenue Accounting Operations	CFO
3.17.64*	9/8/2025	57118F	Accounting Control General Ledger Policies and Procedures	CFO
3.17.79*	12/5/2025	33915A	Accounting Refund Transactions	TS
3.17.80*	12/11/2025	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
3.17.220*	11/4/2025	33917W	Excess Collections File	LB&I
3.17.221	12/5/2024	33919S	Enterprise Computing Center Data Controls	TS
3.17.243*	9/30/2025	33916L	Miscellaneous Accounting	TS
3.17.244*	8/26/2025	57188D	Manual Assessments	CFO
3.17.277	12/11/2025	33928D	Electronic Payments	TS
3.17.278	11/24/2025	48070K	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	TS
Chapter 3.20 Exempt Organizations Returns Processing				
3.20.12*	7/24/2026	33965G	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13*	7/17/2026	38871H	Exempt Organizations Photocopy Procedures	TE/GE
Chapter 3.21 International Returns and Documents Analysis				
3.21.3*	10/29/2025	34010Y	Individual Income Tax Returns	TS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
3.21.15*	9/5/2025	37648G	Withholding on Foreign Partners	TS
3.21.19*	10/24/2025	34014Q	Foreign Trust System	LB&I
3.21.25*	10/3/2025	34020U	Miscellaneous Tax Returns	LB&I
3.21.110*	9/5/2025	34025X	Processing Form 1042 Withholding Returns	TS
3.21.111*	9/8/2025	38622K	Chapter Three and Chapter Four Withholding Returns	TS
3.21.261*	2/23/2026	39746F	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I
3.21.263*	10/20/2025	47942R	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	TS
3.21.264*	9/19/2025	54684M	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	C&L
Chapter 3.22 International Error Resolution				
3.22.3*	11/13/2025	34030Q	Individual Income Tax Returns	TS
3.22.15*	9/4/2025	37643D	Withholding on Foreign Partners	TS
3.22.19*	10/23/2025	34033X	Foreign Trust System	SB/SE
3.22.110*	9/4/2025	34040M	Processing Form 1042 Withholding Returns	TS
3.22.111*	9/5/2025	38623V	Chapter Three and Chapter Four Withholding Database	TS
3.22.261*	9/24/2025	39747Q	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I
Chapter 3.24 ISRP System				
3.24.3	10/16/2025	34298E	Individual Income Tax Returns	TS
3.24.7	8/30/2024	34318L	Delinquent Accounts	TS
3.24.8	9/12/2025	34323E	Information Returns Processing	TS
3.24.10	9/2/2025	34328H	Revenue Receipts	SB/SE
3.24.12	10/23/2025	34337S	Exempt Organization Returns	SB/SE
3.24.13	9/4/2025	34343W	Employment Tax Returns	TS
3.24.14	9/4/2025	34347O	Fiduciary Income Tax Returns	TS
3.24.15	9/30/2025	34352H	Partnership Return of Income	TS
3.24.16	10/15/2025	34357K	Corporation Income Tax Returns	TS
3.24.20	7/21/2026	54309S	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.21	10/20/2025	34373K	Credit and Account Transfers	TS
3.24.22	10/17/2025	34378N	Employee Plan Returns	SB/SE
3.24.23	10/21/2025	34385C	Excise Tax Returns	TS
3.24.25	9/22/2025	34384R	BMF International Miscellaneous Tax Returns	TS
3.24.26	6/25/2026	34837X	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	7/21/2026	52572Z	EPMF Return Processing Form 5500-EZ	TE/GE
3.24.28	8/4/2025	34570F	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/31/2024	34555Q	SCRS Error Resolution	TS
3.24.30	12/30/2024	34566X	Data Controls	SB/SE
3.24.37	9/8/2025	34412Y	General Instructions	TS
3.24.38	9/9/2025	39345Q	BMF General Instructions	TS
3.24.40	1/2/2025	52544H	Application for Taxpayer Identification Number for Pending U.S. Adoptions	TS
3.24.50	1/3/2025	34590X	Campus Performance Evaluation Reporting System	TS
3.24.106	9/4/2025	34442M	Estate Tax Returns	TS
3.24.133	9/3/2025	34452I	Residual Remittance Processing System	SB/SE
3.24.143	10/3/2025	34455P	Gift Tax Returns	TS
3.24.154	10/9/2025	34464A	Unemployment Tax Returns	TS
3.24.159	12/27/2024	32933M	SCRS SC Edits	TS
3.24.162	12/31/2024	34677F	BOB Transcription Instructions	TS
3.24.180	1/8/2025	34713M	Allocated Tips	TS
3.24.183	12/31/2024	34712B	Planning and Control Data	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
3.24.202	8/29/2025	34456A	Supervisory Operator's Manual	TS
3.24.212	10/27/2025	34467H	Applications for Extension of Time to File Tax Returns	TS
3.24.213	2/26/2025	34468S	Real Estate Mortgage Investment Conduit Income Tax Returns	TS
3.24.226	2/11/2025	34734P	Declaration for Electronic Filing	SB/SE
3.24.249	11/21/2025	34471P	Fiscal Year Required Payments/Form 8752	TS
Chapter 3.28 Special Processing Procedures				
3.28.2*	9/15/2025	71047R	Information Referral Process for Form 3949-A	TS
3.28.3	11/26/2024	34521K	Individual Income Tax Returns	TS
3.28.4*	9/5/2025	60510D	Identity Theft Returns for Submission Processing	TS
3.28.6	11/26/2025	93270U	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	TS
Chapter 3.30 Work Planning and Control				
3.30.10	2/19/2025	32204C	Cost Estimate Reference	TS
3.30.18	3/23/2026	68095X	Reports Teams Instructions for Work Planning and Control	TS
3.30.19	9/3/2025	34720B	Production Control and Performance Reporting	SB/SE
3.30.20	11/15/2025	62236A	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	7/14/2026	47307E	Embedded Quality for Submission Processing (EQSP) System	TS
3.30.50	7/28/2025	34755S	Project PCA Production Control Accounting	FMSS
3.30.123*	10/15/2025	34760L	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	4/11/2025	34770H	Campus Monitoring Reports	SB/SE
3.30.126	7/28/2025	32161W	Control Data Analysis	TS
3.30.127	12/22/2025	33048M	Workload Scheduling	SB/SE
Chapter 3.37 International ISRP				
3.37.110	9/3/2025	34874A	Chapter 3 Withholding Returns	TS
Chapter 3.38 International Tax Returns and Documents				
3.38.147*	9/18/2025	34880E	International Notices	TS
Chapter 3.40 Block Out of Balance Resolution				
3.40.8*	12/4/2024	34899V	Information Returns Processing	TS
3.40.37	12/4/2024	34905O	General Instructions	SB/SE
Chapter 3.41 Optical Character Recognition Scanning Operations				
3.41.267*	9/3/2025	52522T	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	TS
3.41.269*	9/11/2025	34927C	Information Returns Processing on SCRIPS	TS
3.41.274	8/11/2025	34916V	General Instructions for Processing via SCRIPS	TS
3.41.275	8/6/2025	34929Y	Scanner Operations on SCRIPS	TS
3.41.276	9/5/2025	39954H	Form 941 and Schedule R SCRIPS Processing	TS
3.41.277	9/8/2025	48185K	Form 940 SCRIPS Processing	TS
Chapter 3.42 Electronic Tax Administration				
3.42.4*	8/27/2025	30620M	IRS e-file for Business Tax Returns	SB/SE
3.42.5*	10/31/2025	28779U	IRS e-file of Individual Income Tax Returns	TS
3.42.7	8/13/2025	37145U	EPSS Help Desk Support	TS
3.42.8	8/28/2025	32530B	E-Services Procedures for Electronic Products and Services Support (EPSS)	TS
3.42.9*	12/5/2025	50233D	IRS e-file of Information Returns	TS
3.42.10*	8/20/2025	36617X	Authorized IRS e-file Providers	LB&I
3.42.20	7/17/2026	60081H	Preparer e-file Hardship Waiver Requests	TS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 3.43 Integrated Management System				
3.43.405	12/3/2025	56046M	Measured Employees Performance System (MEPS) for Managers	TS
Chapter 3.45 TE/GE Processing				
3.45.1	10/22/2025	32507M	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE
Chapter 3.49 Statistics of Income Processing				
3.49.5	2/26/2025	51321W	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	8/11/2023	33419N	Statistical Editing of Corporation Tax Returns	RAAS
Part 4 Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
Chapter 4.1 Planning and Special Programs				
4.1.1*	9/25/2020	27602M	Planning, Monitoring, and Coordination	SB/SE
4.1.2	7/11/2023	27603X	Workload Identification and Survey Procedures	SB/SE
4.1.5	1/21/2026	27608A	Case Building, Classification, Storage and Delivery	SB/SE
4.1.8	12/4/2024	27612I	Special Examination Features and Programs	LB&I
4.1.9	1/3/2025	27613T	International Features	LB&I
4.1.10*	10/3/2023	39167C	Return Preparer Program Coordinator	LB&I
4.1.21*	1/21/2022	49267Z	LB&I Planning and Monitoring	LB&I
4.1.26*	11/12/2025	49273D	Campus Exam Return Selection, Delivery and Monitoring	TS
4.1.27*	8/21/2025	70767g	Document Matching, Analysis & Case Selection	SB/SE
Chapter 4.2 General Examining Procedures				
4.2.1	9/10/2025	34440Q	Miscellaneous Examination Information	LB&I
4.2.2	8/15/2025	34443X	Disaster Assistance Relief	LB&I
4.2.5	7/25/2025	34447P	Disclosure of Official Information	LB&I
4.2.6	8/20/2025	34448A	Examination of Employee Returns	LB&I
4.2.7	8/1/2025	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 Audit Information Management System (AIMS) – Validity and Consistency				
4.4.1	11/6/2023	30311Y	Introduction	LB&I
4.4.3	5/22/2023	30313U	Credit Transfers and Reprocessing 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
4.4.12	7/18/2024	30323Q	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	7/15/2026	30327I	Inventory Control	
4.4.21	5/21/2025	30345E	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/9/2024	30346P	Non-Master File (NMF) Processing	Appeals
4.4.23	11/14/2023	30347A	Openings	Appeals
4.4.26	11/16/2023	30359S	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	7/15/2026	30361E	Reports	
4.4.33	12/20/2024	30373W	Transfers	Appeals
4.4.34	7/15/2026	30374H	Updating and Correcting the AIMS Database	

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 4.5 TE/GE AIMS Manual				
4.5.1	1/9/2023	36157C	TE/GE AIMS Processing	TE/GE
4.5.2	11/25/2025	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
4.5.5	12/7/2023	36159Y	TE/GE Reports	TE/GE
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	3/16/2023	30465X	Technical Services	LB&I
4.7.8	6/24/2022	30467T	Centralized Case Processing	LB&I
4.7.10	6/27/2022	30469P	AIMS/ERCS Staff	LB&I
Chapter 4.8 Technical Services				
4.8.1	2/26/2021	31455L	Overview of Responsibilities	SB/SE
4.8.2	3/29/2017	31456W	Case Processing	SB/SE
4.8.4	4/18/2022	31433X	Mandatory Review	SB/SE
4.8.5	10/5/2017	31422Q	Post Examination Case Processing Requirements	LB&I
4.8.6	5/5/2025	65519W	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	4/4/2022	31424M	Technical Field Support	SB/SE
4.8.8	2/11/2021	31428E	Miscellaneous Responsibilities	LB&I
4.8.9	8/25/2025	50713Q	Statutory Notices of Deficiency	SB/SE
4.8.10	4/20/2018	50714B	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	4/23/2025	68642Q	Fraud Program Responsibilities	SB/SE
Chapter 4.9 Examination Technical Time Reporting System				
4.9.1	10/18/2024	27665V	Outline of System	LB&I
Chapter 4.10 Examination of Returns				
4.10.1	8/28/2025	27634W	Overview of Examiner Responsibilities	LB&I
4.10.2*	8/28/2025	27635H	Pre-Contact Responsibilities	LB&I
4.10.3	8/26/2025	27636S	Examination Techniques	LB&I
4.10.4	8/29/2025	27637D	Examination of Income	SB/SE
4.10.5	8/28/2025	27639Z	Required Filing Checks	LB&I
4.10.6	8/25/2025	27641L	Penalty Considerations	SB/SE
4.10.7	7/18/2025	27642W	Issue Resolution	SB/SE
4.10.8	8/28/2025	27643H	Report Writing	LB&I
4.10.9	4/22/2024	27644S	Workpaper System and Case File Assembly	SB/SE
4.10.10	9/27/2024	34502D	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	8/29/2025	35204G	Claims for Refund and Requests for Abatement	LB&I
4.10.13	7/27/2023	35206C	Certain Technical Issues	SB/SE
4.10.15	7/28/2025	38773C	Report Generation Software	LB&I
4.10.16	7/23/2024	37578T	Examination Operational Automation Database (EOAD)	Appeals
4.10.20	7/16/2024	38775Y	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	5/12/2026	51337G	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	7/16/2024	48619J	Net Rate Netting Procedures for LB&I Cases	LB&I

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.10.27	8/15/2025	54356R	Identity Theft Case Processing for Field Examiners	LB&I
4.10.28	9/3/2024	69295J	Designation of cases for litigation	All
Chapter 4.11 Examining Officers Guide (EOG)				
4.11.5	8/25/2025	36009R	Allocation of Income and Deductions Under IRC 482	LB&I
4.11.6	2/9/2021	36013Z	Changes in Accounting Methods	LB&I
4.11.11	4/17/2023	36099H	Net Operating Loss Cases	LB&I
4.11.29	8/27/2025	36395S	Transfer of Returns Open for Examination	LB&I
4.11.51*	8/26/2024	36482Q	Return Preparer Program	SB/SE
4.11.52	8/21/2025	36501M	Transferee Liability Cases	LB&I
4.11.55	5/29/2018	36505E	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	2/26/2025	36507A	Third-Party Contacts	LB&I
Chapter 4.12 Nonfiled Returns				
4.12.1	11/26/2025	27548J	Nonfiled Returns	SB/SE
Chapter 4.13 Audit Reconsideration				
4.13.1*	12/10/2025	31048S	Introduction	SB/SE
Chapter 4.15 Jeopardy/Termination Assessments				
4.15.1	7/11/2025	28044W	Jeopardy and Terminations	Appeals
4.15.3	2/7/2025	28046S	Assessment Procedures (Centralized Case Processing)	Appeals
Chapter 4.16 Special Enforcement Program (SEP)				
4.16.1	3/27/2025	34426M	SEP Responsibilities and Case Development	LB&I
Chapter 4.17 Compliance Initiative Projects				
4.17.1	7/21/2025	34366V	Overview of Compliance Initiative Projects	LB&I
4.17.2	7/23/2025	34367G	Responsibilities	SB/SE
4.17.3	7/25/2025	34368R	Requirements	LB&I
4.17.4	7/23/2025	34369C	Procedures	SB/SE
Chapter 4.18 Exam Offer-In-Compromise				
4.18.1	6/10/2025	28827T	Offers in Compromise Received in Exam	LB&I
Chapter 4.19 Liability Determination				
4.19.2*	9/23/2025	36856Y	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3*	10/10/2025	36857J	IMF Automated Underreporter Program	All
4.19.4*	6/11/2025	36858U	CAWR Reconciliation Balancing	SB/SE
4.19.5*	10/15/2024	36859F	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	3/28/2025	34131C	Minister and Religious Waiver Program	SB/SE
4.19.8	9/25/2020	40897H	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	9/24/2020	50704F	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.10*	11/14/2025	48148H	Campus Examination Fraud	SB/SE
4.19.11*	5/18/2026	48149S	Examination Classification of Work	LB&I
4.19.12*	5/29/2026	48150T	Centralized Files and Scheduling	LB&I
4.19.13*	1/23/2026	48151E	General Case Development and Resolution	SB/SE
4.19.14*	11/21/2025	48152P	Refundable Credits Strategy	SB/SE
4.19.15*	3/30/2026	48153A	Discretionary Programs	SB/SE
4.19.16	10/4/2024	48155W	Claims	SB/SE
4.19.19*	11/17/2025	48158D	Campus Examination Telephone Contacts	TS
4.19.20*	11/13/2025	48160P	Automated Correspondence Exam (ACE) Processing Overview	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.19.21	12/29/2025	48161A	Clerical	SB/SE
4.19.22	7/2/2025	50661Z	CAWR Control	SB/SE
4.19.23	10/15/2024	50662K	FUTA Control	SB/SE
4.19.25*	8/25/2025	59919S	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26*	10/24/2022	73754H	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
Chapter 4.20 Examination Collectibility				
4.20.1*	4/4/2025	29628M	Examination Collectibility Procedures	SB/SE
Chapter 4.21 Electronic Filing Program				
4.21.1*	8/20/2025	28517U	Monitoring the IRS e-file Program	LB&I
Chapter 4.22 National Research Program (NRP)				
4.22.1	3/7/2023	33006G	National Research Program Overview	LB&I
4.22.2	5/3/2023	33007R	NRP Case Building	SB/SE
4.22.3	11/6/2023	33008C	Classification of NRP Returns	LB&I
4.22.4*	8/5/2024	33009N	Examination of NRP Returns	SB/SE
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	3/27/2024	50358Z	NRP EITC Component of the Individual Reporting Compliance Study	RAAS
Chapter 4.23 Employment Tax				
4.23.1	5/22/2025	35221R	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	LB&I
4.23.2	3/20/2024	35222C	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	8/26/2025	35223N	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	2/8/2024	35224Y	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5*	11/9/2023	35225J	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	2/13/2024	35226U	Classification Settlement Program (CSP)	Appeals
4.23.7	10/1/2024	35227F	Employment Tax on Tip Income	Appeals
4.23.8	4/17/2024	35228Q	Determining Employment Tax Liability	LB&I
4.23.9	10/6/2022	35229B	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	6/1/2023	35231N	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	1/9/2025	35232Y	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	6/13/2023	35233J	Delinquent Return Procedures	Appeals
4.23.13	7/1/2024	35234U	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	1/9/2025	35235F	Statute Control and Extension	Appeals
4.23.15	1/9/2025	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	4/17/2023	59702V	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	3/24/2026	66111S	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	9/8/2023	66486W	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/17/2021	66694Y	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	2/27/2025	67744D	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	4/3/2023	69741Q	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	3/19/2025	71053V	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26*	1/9/2024	52560H	Campus Employment Tax Non-Filer Program	SB/SE
Chapter 4.24 Excise Tax				
4.24.2	8/27/2025	28303E	Form 637 Excise Tax Registrations	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.24.5	4/16/2024	28306L	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	3/18/2025	28307W	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	6/13/2024	28309S	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	1/30/2025	28310T	Excise Tax Penalties Guidance	SB/SE
4.24.10	6/16/2023	35213R	Appeals Referral Procedures	SB/SE
4.24.13	9/9/2024	38334Z	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	7/1/2025	54956X	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15*	1/29/2025	57469Z	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	6/5/2023	58891R	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	8/18/2025	58892C	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/17/2023	59137G	Excise Case Selection	SB/SE
4.24.20	9/6/2023	67929Q	Excise Tax Report Writing Guide	SB/SE
4.24.21	8/28/2025	67932N	Case Closings	SB/SE
4.24.22*	7/16/2026	74339Y	Campus Procedures for Excise Tax	SB/SE
4.24.23	3/5/2026	75166N	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	3/26/2026	75167Y	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	12/3/2025	75251P	Issue Management System, Notebook and Workpapers	SB/SE
4.24.26	10/13/2023	92987M	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE

Chapter 4.25 Estate and Gift Tax

4.25.1	3/15/2023	35011T	Estate and Gift Tax Examinations	SB/SE
4.25.2*	10/20/2023	34469D	Campus Estate and Gift	SB/SE
4.25.3	5/27/2026	58876C	Planning, Classification, and Selection	SB/SE
4.25.4	5/26/2023	58877N	International Estate and Gift Tax Examinations	SB/SE
4.25.5	6/20/2023	58878Y	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/7/2021	58879J	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	9/4/2024	58880K	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	9/4/2024	58881V	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/26/2021	58882G	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	1/22/2025	58883R	Case Closing Procedures	SB/SE
4.25.11	5/26/2023	58884C	Special Examination Procedures	SB/SE
4.25.12	4/21/2023	58885N	Valuation Assistance	SB/SE
4.25.13	10/7/2021	58886Y	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/10/2021	58887J	Miscellaneous Procedures	SB/SE

Chapter 4.26 Bank Secrecy Act

4.26.1	8/14/2025	27699B	Introduction and Program Structure	SB/SE
4.26.3*	8/5/2025	27702N	Bank Secrecy Act, Case Selection (CS)	SB/SE
4.26.4	8/26/2025	35434W	BSA Search	SB/SE
4.26.5	8/26/2025	27703Y	Bank Secrecy Act History and Law	SB/SE
4.26.6	3/24/2026	27704J	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	7/29/2025	27706F	Bank Secrecy Act Penalties	SB/SE
4.26.8	11/21/2025	27707Q	Special Procedures	SB/SE
4.26.9	11/12/2019	35436S	Examination Techniques For Bank Secrecy Act Industries	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.26.10	2/2/2026	27708B	Form 8300 History and Law	SB/SE
4.26.11*	2/6/2026	27709M	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	7/13/2021	35437D	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	8/21/2025	35439Z	Structuring	SB/SE
4.26.14*	1/14/2026	27711Y	Disclosure	SB/SE
4.26.15	1/13/2021	35442W	General Program	SB/SE
4.26.16	8/26/2025	39110X	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17*	9/4/2025	48401B	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
Chapter 4.27 Bankruptcy				
4.27.1*	7/9/2025	27750X	Examiner Responsibilities and Procedures	SB/SE
Chapter 4.29 Pass-Through Control System				
4.29.1	8/6/2019	36921I	Overview of the PCS	Appeals
4.29.2	8/9/2019	36922T	Maintaining the PCS Database	Appeals
4.29.3	8/9/2019	36923E	PCS Database Elements	Appeals
4.29.4	8/12/2019	36924P	PCS Reports	Appeals
4.29.5	8/15/2019	36925A	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
Chapter 4.30 LB&I General Procedures				
4.30.1	8/25/2020	32528P	Pre-Filing Agreement Program	LB&I
4.30.2	2/24/2025	35661F	Other Technical Issues	Appeals
4.30.4	6/12/2024	48221R	Industry Program	LB&I
Chapter 4.31 Pass-Through Entity Handbook				
4.31.1	6/8/2023	36873J	LB&I Pass-Through Entities Practice Area	Appeals
4.31.2*	4/22/2025	36874U	TEFRA Examinations - Field Office Procedures	Appeals
4.31.3*	5/11/2026	36879X	TEFRA Examinations - CPF Procedures	Appeals
4.31.4*	8/28/2025	35419H	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.5*	4/21/2025	35421T	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.6*	8/8/2022	35422E	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/6/2020	50160J	TEFRA Bankruptcy	LB&I
4.31.8*	10/15/2020	66796V	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.31.9*	5/8/2026	72936D	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.10	4/4/2025	93594H	Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	LB&I
4.31.11	7/27/2023	93592L	Other PTE Topics	LB&I
4.31.13*	8/29/2025	94581O	Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	LB&I
Chapter 4.32 Abusive Transactions				
4.32.1	6/20/2024	38329G	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	2/3/2025	38330H	The Abusive Transactions (AT) Process	LB&I
4.32.3	3/9/2023	38331S	Coordination and Roles of Cross-Functional Units	SB/SE
Chapter 4.33 Electronic Business				
4.33.1	9/1/2020	53050Q	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
Chapter 4.34 SB/SE Emerging Issues				
4.34.1	12/16/2024	74522F	SB/SE Emerging Issue Process	LB&I
Chapter 4.36 Joint Committee Procedures				
4.36.1	11/3/2023	32505Q	Joint Committee Process Overview	LB&I

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.36.2	11/1/2023	32891R	Identification of Joint Committee Cases	LB&I
4.36.3	6/24/2025	32892C	Examination Team Responsibilities	LB&I
4.36.4	11/2/2023	32893N	Joint Committee Review Team Procedures	LB&I
4.36.5	10/2/2024	32894Y	Reports	LB&I
Chapter 4.37 Financial Products and Transactions				
4.37.1	7/28/2025	27674G	Financial Products Specialty	LB&I
Chapter 4.38 Centralized Case Processing (CCP)				
4.38.1*	2/14/2025	65288G	Organization and Responsibilities	SB/SE
Chapter 4.46 LB&I Examination Process				
4.46.1	8/14/2025	38191S	General Information and Definitions	LB&I
4.46.3*	8/28/2025	38194Z	Planning the Examination	LB&I
4.46.4	9/6/2023	38195K	Executing the Examination	LB&I
4.46.5	12/3/2025	38196V	Resolving the Examination	LB&I
4.46.6	9/23/2025	38197G	Workpapers and Reports Resources	LB&I
4.46.10	3/15/2024	38201D	Outside Expert Program	LB&I
Chapter 4.47 Computer Audit Specialist				
4.47.1	5/4/2026	27549U	Computer Audit Specialist Program (CAS)	All
4.47.2	5/6/2026	27550V	CAS Technical and Procedural Information	LB&I
4.47.3	5/5/2026	34154B	Statistical Sampling Auditing Techniques	All
Chapter 4.48 Engineering Specialty				
4.48.1	1/16/2025	28459Z	Overview of Engineering Program	All
4.48.2	7/7/2025	31715E	Valuation Assistance for Cases Involving Works of Art	Appeals
4.48.3	9/22/2020	39439N	Valuation Guidelines	LB&I
4.48.4	9/22/2020	39441Z	Business Valuation Guidelines	LB&I
4.48.5	9/22/2020	39442K	Intangible Property Valuation Guidelines	LB&I
4.48.6	9/22/2020	39443V	Real Property Valuation Guidelines	LB&I
Chapter 4.50 LB&I Compliance Integration				
4.50.1*	1/13/2026	69791W	Campaign Development Process	LB&I
4.50.2*	2/18/2026	69792H	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3*	12/19/2024	69793S	Large Corporate Compliance Program	LB&I
4.50.5*	2/26/2025	93591A	Office of Tax Shelter Analysis (OTSA)	LB&I
Chapter 4.51 LB&I Case Management				
4.51.2	4/3/2026	33207T	LMSB Administrative Guidance	LB&I
4.51.4	6/25/2024	37347S	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	8/7/2025	57674U	Compliance Assurance Process (CAP) Examinations	LB&I
Chapter 4.52 Global High Wealth Program				
4.52.1*	12/12/2025	64023P	Global High Wealth Program Processes and Procedures	LB&I
Chapter 4.54 LB&I Subject Matter Experts (SMEs)				
4.54.1	8/8/2025	92855B	Roles and Responsibilities of SMEs	LB&I
Chapter 4.60 International Procedures				
4.60.1*	2/23/2023	35009H	Exchange of Information	All
4.60.2	12/16/2025	35007L	Mutual Agreement Procedures and Report Guidelines	LB&I

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
4.60.3*	9/8/2025	35008W	Tax Treaty Related Matters	LB&I
4.60.11*	7/24/2023	73684U	International Compliance Assurance Program	LB&I
Chapter 4.61 International Examination Guidelines				
4.61.3	1/9/2023	27728T	Development of IRC 482 Cases	LB&I
4.61.11	4/3/2020	27738P	Development of IRC 367 Transactions and Issues	LB&I
4.61.12	1/10/2025	27739A	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	7/23/2020	50701Y	Dual Consolidated Losses	LB&I
4.61.14	10/8/2024	73515G	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
Chapter 4.62 International Relations				
4.62.1	7/25/2025	33000S	International Visitors Program	All
4.62.3	9/3/2025	33167U	Requests for Representation Funds and Gifts for Foreign Officials	All
Chapter 4.63 Withholding and International Individual Compliance				
4.63.1	7/28/2025	67713E	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	LB&I
4.63.2	1/14/2026	67714P	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	4/21/2025	67715A	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	3/2/2026	67717W	Examination Procedures	LB&I
Chapter 4.64 Central Withholding Agreement (CWA) Program				
4.64.1*	9/8/2020	66119C	Case Development and Processing Guidelines	LB&I
Chapter 4.65 FATCA Foreign Financial Institution (FFI) Operational Procedures and Compliance				
4.65.1*	12/4/2025	57672Y	The IRS FFI List Publishing Processes Document	LB&I
Chapter 4.70 TE/GE Examinations				
4.70.1*	11/20/2025	71182Z	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	5/12/2025	57907G	Promoter Investigations	LB&I
4.70.5	7/7/2026	71613R	Issue Identification and Research	TE/GE
4.70.6	4/7/2026	71614C	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	12/4/2024	71618U	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.10	5/29/2025	94107E	TE/GE Compliance Checks	TE/GE
4.70.11	8/26/2025	93349C	Administrative Matters	TE/GE
4.70.12	11/19/2025	93350D	Planning the Examination	TE/GE
4.70.13	11/22/2023	93351O	Executing the Examination	TE/GE
4.70.14*	11/24/2023	93352Z	Resolving the Examination	TE/GE
4.70.15	11/20/2023	93353K	Discrepancy Adjustments	TE/GE
4.70.16	11/20/2023	93354V	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	TE/GE
4.70.17*	11/28/2023	93355G	Claims and Abatements	TE/GE
4.70.18	4/22/2026	93362V	Tip Compliance Agreements	TE/GE
4.70.19	11/22/2023	93363G	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.70.20	2/25/2026	93364R	Bondholder Identification and Referrals	TE/GE
Chapter 4.71 Employee Plans Examination of Returns				
4.71.21	5/15/2026	61727K	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.23	5/15/2026	61730H	Bankruptcy Procedures	TE/GE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures				
4.81.12	6/12/2026	55322V	Compliance Review of Form 8038-CP	TE/GE
Chapter 4.82 Tax Exempt Bonds Examination Guidelines				
4.82.3	7/2/2021	68187Y	Direct Pay Bonds	TE/GE
Chapter 4.103 Compliance Data Environment (CDE)				
4.103.1	3/21/2025	55116P	CDE Application and Procedures	LB&I
Chapter 4.119 BMF Liability Determination				
4.119.1*	12/3/2025	55352J	BMF Underreporter (BUR) Control	SB/SE
4.119.3	8/27/2025	55354F	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4*	11/26/2025	55355Q	BMF Underreporter (BUR) Program	SB/SE
Part 5 Collecting Process				
<i>(Collecting activities which include selecting, identifying, assigning and settling cases.)</i>				
Chapter 5.1 Field Collecting Procedures				
5.1.1	6/11/2026	27899D	Miscellaneous Collection Procedures	SB/SE
5.1.2*	8/6/2025	27784D	Remittances, Form 809 and Designated Payments	All
5.1.3	6/6/2025	27755A	Safety, Security, and Control	SB/SE
5.1.4	3/10/2022	27786Z	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5*	5/2/2025	27787K	Balancing Civil and Criminal Cases	SB/SE
5.1.7*	7/20/2026	27788V	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8*	5/2/2025	27789G	Courtesy Investigations	SB/SE
5.1.9	8/28/2025	35409L	Collection Appeal Rights	SB/SE
5.1.10	4/24/2025	27790H	Taxpayer Contacts	SB/SE
5.1.11*	8/14/2025	27791S	Delinquent Return Investigations	SB/SE
5.1.12*	8/1/2024	27992F	Cases Requiring Special Handling	SB/SE
5.1.14	6/6/2025	27794Z	Field Collection Techniques and Other Assignments	SB/SE
5.1.15*	3/17/2025	28316H	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18*	5/28/2025	27558F	Locating Taxpayers and their Assets	SB/SE
5.1.19	5/5/2026	37576X	Collection Statute Expiration	SB/SE
5.1.20	10/7/2024	50396N	Collection Inventory	SB/SE
5.1.21	10/7/2020	50718T	Collecting from Limited Liability Companies	SB/SE
5.1.22	6/25/2026	52164V	Disclosure	SB/SE
5.1.23	10/18/2023	52165G	Taxpayer Representation	SB/SE
5.1.24*	5/20/2026	58417H	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25*	2/26/2025	54431X	IDRS and Data Security for Collection	SB/SE
5.1.28*	8/15/2025	61662Q	Identity Theft for Collection Employees	SB/SE
5.1.29*	3/27/2026	67152X	Petition for Remission Program	SB/SE
5.1.32	12/14/2023	94260I	Whistleblower Claims in Field Collection	SB/SE
5.1.33	3/18/2024	94267H	Field Collection Fraud Development	SB/SE
Chapter 5.2 Reports				
5.2.1	2/11/2026	35459R	Collection Time Reporting	SB/SE
5.2.4	2/23/2026	35464K	Collection Reports	SB/SE
Chapter 5.3 Entity Case Management Systems				
5.3.1	2/26/2025	35466G	ENTITY Case Management System (ENTITY)	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 5.4 Case Processing				
5.4.10*	7/15/2024	49238W	General Case Processing	SB/SE
5.4.11	9/4/2024	49239H	CCP Installment Agreements	SB/SE
5.4.12*	4/20/2023	49241T	Field Office Resource Team	SB/SE
5.4.13	6/6/2025	49242E	General CCP and Clerical Procedures	SB/SE
Chapter 5.5 Decedent Estates and Estate Taxes				
5.5.1	3/18/2020	35478Y	Decedent and Estate Tax Accounts	Appeals
5.5.2	4/28/2023	35479J	Probate Proceedings	SB/SE
5.5.3	9/17/2020	35481V	Working Decedent Cases	SB/SE
5.5.4	5/15/2023	35483R	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	6/26/2020	35485N	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	5/30/2023	35486Y	Collection on Accounts with Special Estate Tax Elections	SB/SE
5.5.7	4/2/2024	35487J	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	1/15/2025	35488U	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	2/7/2025	61777Q	Administrative and Judicial Actions for Estate Taxes	SB/SE
Chapter 5.6 Collateral Agreements				
5.6.1	5/19/2023	35489F	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/8/2020	35491R	Maintenance	SB/SE
Chapter 5.7 Trust Fund Compliance				
5.7.1	6/23/2026	35495J	FTD Alerts	SB/SE
5.7.2	5/22/2025	35496U	Letter 903 Process	SB/SE
5.7.3*	6/6/2025	35497F	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
5.7.4*	7/1/2025	35498Q	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	5/30/2025	35499B	Collectibility Determination	SB/SE
5.7.6	6/5/2025	35501C	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	5/28/2025	35502N	Payment Application and Refund Claims	SB/SE
5.7.8	1/9/2020	31077V	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	1/13/2025	47908V	Federal Contractors	SB/SE
5.7.10	11/24/2023	53316X	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
Chapter 5.8 Offer in Compromise				
5.8.1	9/2/2025	27839B	Overview	Appeals
5.8.2	6/14/2024	27841N	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	6/18/2024	27842Y	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	4/25/2025	27843J	Investigation	SB/SE
5.8.5*	4/23/2026	27844U	Financial Analysis	Appeals
5.8.6	10/10/2024	27846Q	Collateral Agreements	SB/SE
5.8.7	4/24/2025	27847B	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	7/15/2026	27848M	Acceptance Processing	SB/SE
5.8.9	9/5/2024	27849X	Actions on Post-Accepted Offers	Appeals
5.8.10	7/24/2024	27853F	Special Case Processing	Appeals
5.8.11	4/11/2024	28904V	Effective Tax Administration	Appeals
5.8.12	6/9/2026	33096W	Independent Administrative Review	Appeals
Chapter 5.9 Bankruptcy and Other Insolvencies				
5.9.1*	1/26/2026	39955S	Overview of Bankruptcy	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
5.9.2	6/20/2025	39956D	The Bankruptcy Code and Collection	All
5.9.3*	12/11/2024	39958Z	Debtors' Delinquent Accounts	SB/SE
5.9.4*	9/5/2025	39959K	Common Bankruptcy Issues	SB/SE
5.9.5*	4/24/2025	39961W	Opening a Bankruptcy Case	All
5.9.6*	4/2/2026	39962H	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7*	10/13/2023	39963S	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8*	12/30/2025	39964D	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9*	5/5/2023	39966Z	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10*	4/18/2025	39967K	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	4/18/2025	39968V	Insolvency Mail Processing	SB/SE
5.9.12	4/4/2025	39969G	Insolvency Automated Processes	SB/SE
5.9.13*	3/13/2025	39970H	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14*	4/21/2025	39971S	Automated Proofs of Claim (APOC)	SB/SE
5.9.15*	6/30/2025	39972D	Payments in Bankruptcy	SB/SE
5.9.16*	8/25/2025	39974Z	Insolvency Case Monitoring	SB/SE
5.9.17*	1/7/2026	39975K	Closing a Bankruptcy Case	All
5.9.18	8/13/2025	39976V	Automated Discharge System (ADS)	SB/SE
5.9.19	11/19/2025	39977G	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/1/2022	51069N	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	6/10/2024	62327Q	Electronic Proofs of Claim (EPOC)	SB/SE
Chapter 5.10 Seizure and Sale				
5.10.1	9/5/2024	35401B	Pre-Seizure Considerations	SB/SE
5.10.2	8/13/2025	35402M	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	9/9/2025	35403X	Conducting the Seizure	SB/SE
5.10.4	6/9/2026	35404I	Actions Prior to Sale	SB/SE
5.10.5	6/17/2026	35405T	Sale Procedures	SB/SE
5.10.6	9/3/2025	35406E	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	5/18/2021	35407P	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	5/18/2021	34277B	Judicial Sales	SB/SE
5.10.9	9/14/2020	53036M	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
Chapter 5.11 Notice of Levy				
5.11.1	7/13/2026	35743K	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	8/1/2025	35744V	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	3/11/2024	35746R	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	2/15/2018	35747C	Bank Levies	Appeals
5.11.5	7/29/2025	35748N	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	3/14/2024	35749Y	Notice of Levy in Special Cases	Appeals
5.11.7*	10/22/2024	30480M	Automated Levy Programs	Appeals
Chapter 5.12 Federal Tax Liens				
5.12.1	7/11/2018	35750Z	Lien Program Overview	Appeals
5.12.2	7/12/2024	35751K	Notice of Lien Determinations	Appeals
5.12.3*	9/3/2025	35752V	Lien Release and Related Topics	SB/SE
5.12.4	6/25/2024	35753G	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5*	8/6/2024	35754R	Redemptions	SB/SE
5.12.6	1/14/2026	36255H	Appeals Processes Involving Liens	SB/SE
5.12.7	7/18/2025	58946P	Notice of Lien Preparation and Filing	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
5.12.8	10/4/2024	58947A	Notice of Lien Refiling	Appeals
5.12.9	9/6/2019	58949W	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	7/24/2024	58950X	Lien Related Certificates	Appeals
5.12.11	8/6/2024	58952T	Lien Special Topics	Appeals
Chapter 5.13 Collection Quality Measurement				
5.13.1	10/6/2022	35467R	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
Chapter 5.14 Installment Agreements				
5.14.1*	7/20/2026	28331W	Installment Agreements, Securing Installment Agreements (Payment Plans)	Appeals
5.14.2*	6/5/2025	28504R	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/20/2020	28505C	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/9/2020	28506N	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	7/21/2026	28507Y	Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	Appeals
5.14.7	3/15/2022	28509U	BMF Installment Agreements	Appeals
5.14.9	8/21/2025	28511G	Independent Review and Appeals	SB/SE
5.14.10	3/14/2022	33077P	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	3/14/2022	33078A	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.14.13	8/20/2025	94806A	Routine and Manually Monitored Installment Agreement Dispositions	SB/SE
Chapter 5.15 Financial Analysis				
5.15.1	6/29/2026	29227X	Financial Analysis Handbook	Appeals
Chapter 5.16 Currently Not Collectible				
5.16.1*	3/3/2025	29751C	Currently Not Collectible	All
Chapter 5.17 Legal Reference Guide for Revenue Officers				
5.17.1	4/16/2025	30793S	General Information	SB/SE
5.17.2	4/29/2025	57343S	Federal Tax Liens	SB/SE
5.17.3	6/11/2026	57344D	Levy and Sale	SB/SE
5.17.4	4/24/2025	30752X	Suits by the United States	Appeals
5.17.5	6/13/2025	57346Z	Suits Against the United States	SB/SE
5.17.6	5/29/2025	30754T	Summonses	SB/SE
5.17.7	6/23/2025	30755E	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	7/2/2026	57347K	General Provisions of Bankruptcy	SB/SE
5.17.9	4/23/2026	57348V	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10*	1/27/2023	57349G	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	6/9/2026	57350H	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	5/2/2025	30756P	Investigations and Reports	SB/SE
5.17.13	6/6/2023	57351S	Insolvencies and Decedents' Estates	SB/SE
5.17.14	6/17/2025	57352D	Fraudulent Transfers and Transferee and Other Third Party Liability	SB/SE
5.17.15	2/28/2022	49712V	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
Chapter 5.18 Liability Determination				
5.18.1*	9/11/2025	36854C	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2*	7/2/2024	36855N	Business Returns IRC 6020(b) Processing	Collection

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 5.19 Liability Collection				
5.19.1*	2/3/2026	36860G	Balance Due	SB/SE
5.19.2*	1/23/2026	36861R	Individual Master File (IMF) Return Delinquency	SB/SE
5.19.3*	7/30/2025	36862C	Backup Withholding Program	SB/SE
5.19.4*	12/30/2024	36863N	Enforcement Action	SB/SE
5.19.5*	3/3/2025	36864Y	ACS Inventory	SB/SE
5.19.6*	6/11/2026	36865J	ACS Support	SB/SE
5.19.7*	8/26/2025	36866U	Monitoring Offer In Compromise	SB/SE
5.19.8	3/27/2026	28018A	Collection Appeal Rights	SB/SE
5.19.9*	2/19/2026	30604M	Automated Levy Programs	Appeals
5.19.10*	4/24/2026	34453T	Collection Operations Transcript Processing	SB/SE
5.19.11*	10/24/2024	39978R	Withholding Compliance Program	SB/SE
5.19.12	4/16/2024	47931K	Centralized Lien Operation	SB/SE
5.19.13*	3/21/2025	26077x	Campus Procedures for Securing Financial Information	Appeals
5.19.14*	2/8/2022	49610Y	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15*	6/1/2023	50362H	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16*	3/13/2024	55752N	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17*	3/19/2025	51133M	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18*	9/5/2025	51815X	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19*	8/7/2025	52390T	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	8/13/2025	57474S	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22*	5/9/2025	59241P	Business Master File (BMF) Return Delinquency	Collection
5.19.23*	8/26/2025	60934R	Restitution - Based Assessments Processing	SB/SE
5.19.24	3/19/2025	68910J	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25*	10/10/2024	73755S	Passport Program	SB/SE
5.19.26	11/14/2023	74714H	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.19.27	2/25/2025	95071X	Bipartisan Budget Act (BBA) Assessment Processing	SB/SE
Chapter 5.20 Abusive Tax Avoidance Transactions (ATAT)				
5.20.1	10/1/2024	38109M	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	2/7/2025	38110N	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	1/12/2021	38111Y	Third Party Contacts	SB/SE
5.20.4	9/30/2024	38112J	Summons Procedures	SB/SE
5.20.6	10/2/2024	38118X	Whipsaw Assessments	SB/SE
5.20.7	8/26/2025	38120J	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8*	9/30/2025	38121U	Promoter/Preparer Investigations	SB/SE
5.20.10	4/4/2025	51672Q	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	10/15/2024	51673B	Examination Reconsiderations and Referrals	SB/SE
5.20.12	8/11/2023	51674M	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
Chapter 5.21 International and Insular Issues				
5.21.1	7/1/2026	20268G	Overview	SB/SE
5.21.2	8/15/2023	20354T	Offshore Information Gathering Techniques	SB/SE
5.21.3*	8/7/2023	20355E	Collection Tools for International Cases	SB/SE
5.21.4	10/27/2017	20356P	Payments Made in Foreign Currency	SB/SE
5.21.5	4/2/2018	20357A	International Field Calls	SB/SE
5.21.6	2/4/2025	20358L	Foreign Financial Account Reporting	SB/SE
5.21.7*	6/3/2020	55072Y	Special Cases	SB/SE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
5.21.8	10/8/2024	65390T	Adjustments to International Cases	SB/SE
Part 6 Human Resources Management				
<i>(Human resource management activities which include training and personnel.)</i>				
Chapter 6.10 Agency Accountability Systems				
6.10.1	2/25/2025	53707Q	IRS Personnel Staffing Accountability	All
Chapter 6.213 Excepted Service				
6.213.1	7/28/2025	53379G	Employment in the Excepted Service	All
Chapter 6.250 Strategic Human Capital Management				
6.250.3	12/3/2012	53381S	Delegated Examining Authority	All
Chapter 6.300 Employment (General)				
6.300.1	11/6/2009	34636K	Employment (General)	All
Chapter 6.304 Expert and Consultant Appointments				
6.304.1	4/28/2023	53380H	Expert and Consultant Appointments	All
Chapter 6.307 Veterans Recruitment Appointments				
6.307.1	8/13/2025	20269R	Veterans Employment Programs and Restoration of Duty	All
Chapter 6.308 Volunteer Service				
6.308.1	7/12/2022	53369K	Student Volunteer Service	All
Chapter 6.315 Career and Career Conditional Employment				
6.315.1	1/12/2024	52705K	Career and Career-Conditional Employment	All
6.315.2	12/8/2025	92695J	Probationary Period for Career and Career-Conditional Employment	All
Chapter 6.316 Temporary and Term Employment				
6.316.1	4/21/2023	58308V	Temporary, Term, and Volunteer Appointments	All
Chapter 6.330 Recruitment, Selection and Placement				
6.330.1	11/13/2023	53382D	Recruitment, Selection, and Placement	HCO
Chapter 6.332 Recruitment and Selection Through Competitive Examination				
6.332.1	7/28/2023	33013V	Workforce Recruitment Strategies	All
6.332.2	4/6/2021	75113A	New Hire Eligibility and Pre-Employment Review	All
Chapter 6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)				
6.334.1	7/28/2025	53371W	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	HCO
Chapter 6.335 Promotion and Internal Placement				
6.335.1	6/6/2023	34640S	IRS Merit Promotion Plan and Internal Placement	All
6.335.2	8/15/2025	39377A	Training and Development Programs under the Merit Promotion Plan	All
Chapter 6.337 Examining System				
6.337.1	11/3/2009	53384Z	Alternative Rating and Selection	All
Chapter 6.338 Qualification Requirements				
6.338.1	10/11/2024	53385K	Qualification Requirements	All
Chapter 6.339 Medical Qualification Determinations				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
6.339.1	8/19/2022	53386V	Medical Qualification Determination Requirements	All
Chapter 6.340 Other Than Full-Time Career Employment				
6.340.1	8/4/2025	53387G	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	All
Chapter 6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)				
6.350.1	11/24/2023	54011B	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	All
Chapter 6.362 Pathways Program				
6.362.1	2/23/2023	39215B	External Pathways Program	All
Chapter 6.410 Learning and Education				
6.410.1	4/23/2019	32678W	Learning and Education Policy	All
6.410.8	12/4/2025	56035F	Learning Management System Standards	All
6.410.9	2/21/2025	57678M	Training Evaluation Policy	All
6.410.10	8/2/2022	74902R	Event Planning and Approval	All
Chapter 6.430 Performance Management				
6.430.1	11/24/2025	37671V	Introduction to Performance Management	All
6.430.2	6/30/2026	37672G	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	
6.430.3	6/30/2026	37673R	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	
6.430.4	5/6/2011	37674C	Performance and Reduction in Force	All
6.430.5	6/30/2026	37675N	Performance Appraisals for Temporary Assignments	
Chapter 6.432 Addressing Poor Performance				
6.432.1	11/20/2025	33014G	Requirements to Address Performance Issues	All
Chapter 6.451 Employee Recognition				
6.451.1	9/2/2025	30095H	Awards	All
Chapter 6.511 Position Classification				
6.511.1	8/5/2025	49822S	Position Management and Classification Policy and Operational Guidance	All
Chapter 6.530 Aggregate Limitations on Pay and Special Rate Schedules				
6.530.1	12/22/2023	20194B	Aggregate Limitation on Pay and Special Rate Schedules	All
Chapter 6.531 Pay Under the General Schedule				
6.531.1	10/4/2024	54090K	Pay Under the General Schedule and IRS Payband System	All
Chapter 6.536 Grade and Pay Retention				
6.536.1	12/22/2023	54089J	IRS Grade/Band and Pay Retention	HCO
Chapter 6.550 Pay Administration				
6.550.1	3/31/2022	53304F	Pay Administration - General	All
6.550.2	9/22/2021	69696Y	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	3/29/2022	59159U	Severance Pay	All
Chapter 6.553 Reemployment of Civilian Retirees to Meet Exceptional Employment Needs				
6.553.1	7/1/2020	59931A	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
Chapter 6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives				
6.575.1	1/20/2026	55210C	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 6.576 Voluntary Separation Incentive Payments (VSIP)				
6.576.1	7/14/2023	54012M	Use of Direct Buyouts (VSIP) and Job Swaps	All
Chapter 6.610 Hours of Duty				
6.610.1	12/17/2024	20195M	IRS Hours of Duty	All
Chapter 6.630 Absence and Leave				
6.630.1	8/1/2023	54211D	IRS Absence and Leave	All
6.630.2	7/28/2023	69450Y	Absence and Leave for Military-Related Reasons	All
6.630.4	2/7/2024	71176V	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	All
6.630.5	8/26/2025	92762P	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	All
Chapter 6.711 Labor-Management Relations				
6.711.1	8/27/2025	33015R	Labor Relations Authorities	All
6.711.2	3/25/2011	57117U	Processing Information Requests	HCO
Chapter 6.731 Suitability				
6.731.1	7/31/2023	33017N	Suitability Determinations for Employment	All
Chapter 6.735 Ethics Matters				
6.735.1	7/8/2024	48406E	Ethics Program Requirements	All
6.735.2	8/5/2025	74567S	Outside Employment	All
Chapter 6.752 Addressing Employee Misconduct				
6.752.1	12/31/2025	33019J	Disciplinary Suspensions of 14 Calendar Days or Less	All
Chapter 6.771 Agency Grievance System				
6.771.1	8/29/2025	33021V	Processing Agency Grievances	All
Chapter 6.792 Federal Employees' Health, Counseling, and Work/Life Programs				
6.792.1	5/20/2025	55803T	Child Care Subsidy Program	All
Chapter 6.800 Employee Benefits				
6.800.1	8/6/2025	37476W	Workers' Compensation Program	All
6.800.2	11/9/2023	54590P	IRS Telework Program	HCO
6.800.3	9/18/2025	57548X	Employee Assistance & Worklife Referral Program	All
6.800.4	8/22/2025	66284Y	Lactation Program	All
Chapter 6.959 IRS Broadbanding Systems - IRS Payband System				
6.959.1	12/17/2024	54145I	IRS Payband System	All
Part 7 Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
Chapter 7.1 TE/GE Administrative Procedures and Programs				
7.1.1	5/7/2026	36111E	Employee Plans	TE/GE
7.1.2	2/2/2026	32513Q	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	6/11/2026	32589C	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	10/10/2025	62625X	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	11/18/2025	69149U	Processing Information Requests	TE/GE
Chapter 7.2 TE/GE Closing Agreements				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
7.2.1	7/10/2026	28391Y	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/21/2025	36112P	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	5/21/2026	35363Y	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/16/2025	67898C	Employee Plans Voluntary Closing Agreement Requests	TE/GE
Chapter 7.11 Employee Plans Determination Letter Program				
7.11.1	11/24/2025	36161K	Employee Plans Determination Letter Program	TE/GE
7.11.2	7/14/2026	35903C	EP Case Assignment Guide	TE/GE
7.11.3	4/10/2026	33049X	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	5/28/2026	55915M	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	6/8/2026	57219R	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	4/23/2026	57220S	Multiemployer Plans	TE/GE
7.11.7	5/20/2026	57221D	Multiple Employer Plans	TE/GE
7.11.8	8/22/2025	56036Q	EP Determinations Closing Agreement Program	TE/GE
7.11.9	4/22/2026	57223Z	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	4/22/2026	66157Q	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	4/21/2026	62968R	Proposed Adverse Cases	TE/GE
7.11.12	4/13/2026	64076C	Preparing Technical Advice Requests	TE/GE
7.11.13	8/21/2025	71012A	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	8/27/2025	92991U	Administrative Desk Guide	TE/GE
Chapter 7.12 Employee Plans Guidelines				
7.12.1	5/28/2026	27562N	Plan Terminations	TE/GE
Chapter 7.13 Employee Plans Automated Processing Procedures				
7.13.1	8/28/2025	36027N	Determination Letter Applications	TE/GE
7.13.5	7/10/2026	36152Z	Letter Generation	TE/GE
7.13.7	8/15/2025	36154V	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	8/13/2025	36155G	EDS Unpostables	TE/GE
Chapter 7.14 Employee Plans EDS User Manual				
7.14.1	8/21/2025	27761E	Introduction	TE/GE
7.14.2	8/13/2025	27762P	Data Entry	TE/GE
7.14.5	9/2/2025	27766H	Inventory Control System (ICS)	TE/GE
7.14.6	8/21/2025	27767S	Management Information System (MIS)	TE/GE
Chapter 7.15 Employee Plans TEDS User Manual				
7.15.1	8/21/2025	54997S	Employee Plans User Manual Introduction	TE/GE
7.15.4	8/22/2025	55001P	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	8/20/2025	55002A	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	8/26/2025	55041Z	Electronic Case Processing	TE/GE
7.15.8	7/31/2025	55042K	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
Chapter 7.20 Exempt Organizations Determination Letter Program				
7.20.1	12/5/2024	37433F	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2*	2/3/2026	36935W	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	7/15/2026	36937S	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	5/7/2026	36938D	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	11/21/2025	36940P	Review Procedures for EO Determinations	TE/GE
7.20.6	1/30/2026	49353M	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9*	2/5/2026	67561M	Processing Form 1023-EZ	TE/GE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 7.21 Exempt Organizations Determinations Processing				
7.21.1	2/3/2026	27614E	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	2/4/2026	27615P	Processing User Fees	TE/GE
7.21.5	2/3/2026	27618W	Determination Case Processing Assistance	TE/GE
7.21.8	2/4/2026	27621T	EDS Unpostables	TE/GE
7.21.10	2/20/2026	49700D	Processing EO Correspondence Requests	TE/GE
Chapter 7.22 Exempt Organizations Determination Letter Automation Systems				
7.22.1	2/4/2026	27951K	Determination Letter Automation Systems Overview	TE/GE
7.22.4	2/19/2026	66705U	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	2/5/2026	66706F	EP/EO Determination System (EDS) User Manual	TE/GE
Chapter 7.28 Exempt Organizations Disclosure Procedures				
7.28.2	2/5/2026	37474A	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	11/20/2025	52441Z	Public Inspection of Written Determinations Under IRC 6110	TE/GE
Chapter 7.40 LB&I Initiatives with Other Business Units				
7.40.1	7/24/2026	37894W	Industry Issue Resolution (IIR) Program	Appeals
Chapter 7.50 Form SS-8 Worker Classification Determinations				
7.50.1*	12/27/2023	62288C	Form SS-8 Processing Handbook	All
Part 8 Appeals				
<i>(Administrative appeals process involving taxpayers' disputes with the IRS.)</i>				
Chapter 8.1 Appeals Function				
8.1.1	1/9/2024	36182N	Appeals Operating Directives and Guidelines	Appeals
8.1.3	4/4/2025	36184J	Working Cases in Appeals	Appeals
8.1.6	4/2/2026	50774D	Disclosure, Security and Outside Contacts	Appeals
8.1.7	7/26/2022	50777K	AQMS Purpose and Guidelines	Appeals
8.1.8	4/11/2019	50781S	Employee Tax Compliance	Appeals
8.1.9	7/24/2026	57550J	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	9/21/2021	59405Z	Ex Parte Communications	Appeals
Chapter 8.2 Pre 90-Day and 90-Day Cases				
8.2.1	7/20/2026	36187Q	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	4/4/2025	50782D	Statutory Notice of Deficiency Cases	Appeals
8.2.3	6/30/2025	50784Z	Related, Whipsaw and Inactive Cases	Appeals
Chapter 8.4 Appeals Docketed Cases				
8.4.1	8/29/2025	36052Y	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	8/21/2025	50785K	Campus Appeals Docketed Cases	Appeals
8.4.4	3/14/2025	68025Z	Examination Assistance Requests	Appeals
Chapter 8.6 Conference and Settlement Practices				
8.6.1*	2/27/2025	36054U	Conference and Issue Resolution	Appeals
8.6.2	7/11/2025	50786V	Appeals Case Memo Procedures	Appeals
8.6.3	3/12/2025	50787G	Appeals Rulings	Appeals
8.6.4	6/16/2020	50788R	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	3/17/2025	58307K	Identity Theft Procedures	Appeals

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 8.7 Technical and Procedural Guidelines				
8.7.1	3/10/2025	36060Y	Guidelines for Cases with Special Issues	Appeals
8.7.3	7/8/2025	33162R	Domestic and International Operations Programs	Appeals
8.7.4	7/30/2019	50789C	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	1/22/2024	50790D	Transferee and Transferor Liabilities	Appeals
8.7.6	3/11/2025	50792Z	Appeals Bankruptcy Cases	Appeals
8.7.7	12/17/2019	50793K	Claim and Overassessment Cases	Appeals
8.7.8	2/27/2025	50794V	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	10/1/2025	50795G	Joint Committee (JC) Cases	Appeals
8.7.10	12/13/2024	50796R	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	9/4/2018	50797C	Working Appeals Team Cases	Appeals
8.7.12	6/10/2021	72591Y	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13*	2/27/2025	50857T	e-file Cases	Appeals
8.7.14	4/17/2023	57392N	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	8/4/2025	59921E	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16*	1/14/2025	59972V	Appeals Employment Tax Procedures	Appeals
8.7.17	12/5/2024	63101S	Appeals Remittance Procedures	Appeals
8.7.18	3/4/2025	68470G	Return Preparer Misconduct Cases	Appeals
8.7.19	4/25/2019	68283H	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	3/10/2022	70467D	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	2/26/2025	70985E	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
Chapter 8.10 Appeals Reports and Projects				
8.10.1	1/20/2026	36055F	Internal Reports	Appeals
8.10.2	5/2/2025	50798N	Reports to Outside Officials	Appeals
8.10.3	1/20/2026	52445R	Appeals Inventory Validation Process	Appeals
Chapter 8.11 Penalties Worked in Appeals				
8.11.1*	8/28/2025	36059X	Return Related Penalties in Appeals	Appeals
8.11.3	4/24/2019	50868A	Return Preparer Penalty Cases	Appeals
8.11.4	3/10/2025	55125A	Penalty Appeals (PENAP)	Appeals
8.11.5	9/29/2025	55127W	International Penalties	Appeals
8.11.6*	8/28/2025	55128H	FBAR Penalties	Appeals
8.11.7	10/16/2024	55129S	Abusive Transaction Penalties	Appeals
8.11.8	9/25/2025	59756T	Miscellaneous Penalties	Appeals
Chapter 8.13 Closing Agreements				
8.13.1	3/21/2025	36039F	Processing Closing Agreements in Appeals	Appeals
Chapter 8.17 Settlement Computations and Statutory Notices of Deficiency				
8.17.2	10/19/2023	31908R	General Settlement and Rule 155 Computations	Appeals
8.17.3	1/21/2026	31909C	Preparing a Statement of Account	Appeals
8.17.4	12/22/2025	31912Z	Notices of Deficiency	Appeals
8.17.5	3/13/2025	31913K	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	3/13/2025	50799Y	Interest Issues in Settlement Computations	Appeals
8.17.7	6/13/2025	50801Z	Penalties/Additions to Tax in Computations	Appeals
Chapter 8.18 Valuation Assistance				
8.18.1	5/14/2025	31885D	Valuation Assistance Procedures	Appeals

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 8.19 Appeals Pass-Through Entity Handbook				
8.19.1	8/27/2025	36945S	Procedures and Authorities	Appeals
8.19.2	5/8/2025	36946D	Managers/TEFRA Resources	Appeals
8.19.6	5/13/2025	36952H	Partner Cases	Appeals
8.19.7	5/13/2025	41804U	Administrative Adjustment Request	Appeals
8.19.8	7/2/2025	48402M	Collection Cases	Appeals
8.19.9	8/28/2025	38688A	Non-TEFRA Procedures	Appeals
8.19.10	12/20/2021	52410A	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	5/9/2025	52412W	Agreed TEFRA Partnership Cases	Appeals
8.19.12	5/13/2025	52413H	Final Partnership Administrative Adjustment	Appeals
8.19.13	5/13/2025	52414S	Docketed and Department of Justice Cases	Appeals
8.19.14	10/19/2021	72987U	Bipartisan Budget Act of 2015 (BBA)	Appeals
Chapter 8.20 Account and Processing Support (APS)				
8.20.3	12/8/2025	33442C	Appeals Centralized Database System (ACDS)	Appeals
8.20.5*	1/30/2026	36043N	Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	Appeals
8.20.6	8/28/2025	36044Y	Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	Appeals
8.20.7	5/13/2026	36045J	Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	Appeals
8.20.10	3/10/2025	40991U	Appeals Processing Employee Automated System (PEAS)	Appeals
Chapter 8.21 Appeals Statute Responsibility				
8.21.1	4/12/2019	39926P	General Statute Responsibility	Appeals
8.21.2	2/8/2022	39927A	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	8/31/2018	39929W	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	4/12/2019	39930X	Appeals Management Statute Responsibility	Appeals
8.21.5	6/16/2021	39932T	Statutes on Collection Cases	Appeals
8.21.6	12/20/2021	39933E	Statute Information on TEFRA Cases	Appeals
8.21.7	7/7/2025	39934P	Barred Statute Procedures	Appeals
Chapter 8.22 Collection Due Process				
8.22.4	9/24/2025	49156R	Collection Due Process Appeals Program	Appeals
8.22.5	5/27/2026	49157C	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	8/26/2020	58569K	Cases Requiring Special Handling	Appeals
8.22.7	8/26/2020	58571W	Alternatives to Collection Action	Appeals
8.22.8	9/3/2025	58572H	Liability Issues and Relief from Liability	Appeals
8.22.9	8/11/2022	58573S	Closing and Post Closing Actions	Appeals
Chapter 8.23 Offer in Compromise				
8.23.1	8/21/2025	50802K	Offer in Compromise Overview	Appeals
8.23.2	3/10/2025	50803V	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	8/21/2023	50804G	Evaluation of Offers in Compromise	Appeals
8.23.4	12/5/2024	50805R	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	9/27/2022	93320P	Doubt as to Liability (DATL) Offers in Compromise	Appeals
Chapter 8.24 Collection Appeals Program and Jeopardy Levy Appeals				
8.24.1	4/24/2026	50808Y	Collection Appeals Program (CAP)	Appeals
8.24.2	11/19/2025	59045F	Jeopardy Levy Appeals	Appeals

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 8.25 Trust Fund Recovery Penalty (TFRP)				
8.25.1*	9/11/2018	50809J	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	7/23/2020	50810K	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
Chapter 8.26 Alternative Dispute Resolution (ADR) Program				
8.26.1	3/13/2025	50812G	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	6/23/2017	50813R	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	11/20/2025	50814C	Fast Track Mediation for Collection Cases	Appeals
8.26.4	3/13/2025	50815N	Early Referral Procedures	Appeals
8.26.5	3/14/2025	50909K	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	3/13/2025	51838W	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	4/4/2025	52580Z	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	3/17/2025	59866Q	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	6/23/2017	64006E	Rapid Appeals Process (RAP)	Appeals
Chapter 8.27 Shared Team of Administrative and Redaction Support (STARS)				
8.27.1	8/25/2025	93250C	Administrative Support	Appeals
8.27.2	8/25/2025	93251N	Redactor Support	Appeals
Part 9 Criminal Investigation				
<i>(Criminal violations of the Internal Revenue Code and related financial crimes.)</i>				
Chapter 9.1 Criminal Investigation Mission and Strategies				
9.1.1	8/28/2025	36200Y	Mission	CI
9.1.2	3/31/2025	36201J	Authority	CI
9.1.3	5/21/2024	36229L	Criminal Statutory Provisions and Common Law	CI
9.1.4	2/5/2026	36202U	Criminal Investigation Directives and Functional Delegations of Authority	CI
Chapter 9.2 Skills and Training				
9.2.1	7/3/2025	36231X	Training	CI
9.2.2	1/7/2025	36226E	Physical Fitness Program	CI
9.2.3	3/28/2025	36228A	Use of Force Procedures	CI
Chapter 9.3 Disclosure and Publicity				
9.3.1	12/18/2024	36250E	Disclosure	CI
9.3.2	7/8/2024	36251P	Publicity and Internal Communications	CI
Chapter 9.4 Investigative Techniques				
9.4.1	3/24/2026	36203F	Investigation Initiation	CI
9.4.2	6/23/2025	36205B	SOURCES OF INFORMATION	CI
9.4.4	4/6/2026	36207X	Requests for Information	CI
9.4.5	4/1/2026	36208I	Interviews	CI
9.4.6	8/9/2024	36209T	Surveillance and Non-Consensual Monitoring	CI
9.4.7	7/5/2024	36210U	CONSENSUAL MONITORING	CI
9.4.8	4/5/2024	36211F	Undercover Operations	CI
9.4.9	2/10/2025	36212Q	Search Warrants, Evidence and Chain of Custody	CI
9.4.11	5/24/2024	36214M	Investigative Services	CI
9.4.12	7/1/2025	36215X	Arrests	CI
9.4.13	11/6/2023	36232I	Financial Investigative Task Force	CI

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 9.5 Investigative Process				
9.5.1	4/2/2026	36216I	Administrative Investigations and General Investigative Procedures	CI
9.5.2	2/7/2024	36462Y	Grand Jury Investigations	CI
9.5.3	7/8/2024	36218E	Criminal Investigation Strategies	CI
9.5.5	3/31/2026	36233T	Money Laundering and Currency Crimes	CI
9.5.8	5/29/2024	36222M	Investigative Reports	CI
9.5.9	7/29/2024	36223X	Methods of Proof	CI
9.5.11	11/19/2025	36463J	Other Investigations	CI
9.5.12	3/30/2026	49908P	Processing Completed Criminal Investigation Reports	CI
9.5.13	8/25/2025	36234E	Civil Considerations	CI
9.5.14	4/1/2026	36235P	Closing Procedures	CI
Chapter 9.6 Trial and Court Related Activities				
9.6.2	3/27/2026	36464U	Plea Agreements and Sentencing Process	CI
9.6.3	7/9/2024	36465F	Pre-Trial Procedures	CI
9.6.4	7/9/2024	36225T	Trial	CI
Chapter 9.7 Asset Seizure and Forfeiture				
9.7.1	12/12/2024	36428C	Roles, Responsibilities, and Authorities	CI
9.7.2	1/16/2025	35087F	Civil Seizure and Forfeiture	CI
9.7.3	11/20/2025	36431Z	Criminal Forfeiture	CI
9.7.4	1/29/2025	36433V	PRE-SEIZURE PLANNING	CI
9.7.5	11/9/2023	36432K	Forms, Processing, and Documentation	CI
9.7.6	7/24/2024	36435R	Custody and Storage of Seized Assets	CI
9.7.7	8/26/2025	36436C	Claims And Petitions	CI
9.7.8	8/28/2025	36437N	Disposition of Seized and Forfeited Property	CI
9.7.9	8/29/2025	37396N	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	8/28/2025	37219Z	International Seizures and Forfeitures	CI
9.7.11	3/27/2025	36438Y	Abandoned Property	CI
9.7.12	3/28/2025	36439J	Evidence Seizures	CI
9.7.13	11/24/2025	36440K	Title 26 Seizures for Forfeiture	CI
Chapter 9.8 Scheme Development				
9.8.1	1/30/2025	36442G	Scheme Development Center	CI
Chapter 9.9 Criminal Investigation Management Information System (CIMIS)				
9.9.1	3/27/2026	36446Y	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	4/2/2026	36449F	Criminal Investigation Management Information System Data Fields	CI
Chapter 9.10 Administrative Databases and Software				
9.10.1	6/30/2025	36425V	Criminal Investigation Management Information System Equipment Inventory	CI
Chapter 9.11 Fiscal and Personnel Matters				
9.11.1	11/19/2025	36461N	Fiscal and Budgetary Matters	CI
9.11.2	3/30/2026	36466Q	Domestic and Foreign Travel	CI
9.11.3	7/31/2025	36459B	INVESTIGATIVE PROPERTY	CI
9.11.4	8/12/2025	36460C	Personnel Matters	CI
9.11.5	4/7/2026	94302D	Special Agent Medical Policies	CI
Chapter 9.12 Administrative and Recordkeeping Matters				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
9.12.1	4/3/2026	36416K	Miscellaneous Administrative Procedures	CI
Part 10 Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
Chapter 10.2 Physical Security Program				
10.2.1	1/11/2023	51711E	Physical Security	All
10.2.5	3/11/2024	51716H	Identification Media	All
10.2.6	11/27/2023	51717S	Pocket Commissions	All
10.2.8	6/14/2023	51720P	Incident Reporting	All
10.2.9	10/21/2024	51721A	Occupant Emergency Program	All
10.2.14	4/24/2025	51728Z	Methods of Providing Protection	All
10.2.18	3/5/2025	71162H	Physical Access Control (PAC)	All
Chapter 10.5 Privacy and Information Protection				
10.5.1	5/8/2025	49876Q	Privacy Policy	All
10.5.2	9/15/2025	49877B	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	4/29/2025	49879X	Incident Management Program	All
10.5.5	4/21/2026	49880Y	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	9/2/2025	49881J	Privacy Act	All
10.5.7	7/14/2025	49882U	Use of Pseudonyms by IRS Employees	All
10.5.8*	5/21/2025	49883F	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
Chapter 10.6 Continuity Operations				
10.6.1	8/26/2025	59988F	Overview of Continuity Planning	All
10.6.2	3/21/2022	71637B	Continuity Plan Requirements	All
10.6.3	3/21/2022	71636Q	Test, Training, and Exercise Requirements	Commissioner
10.6.4	3/18/2022	71634U	Incident Management Program	All
10.6.5	3/18/2022	71633J	Annual Certification Requirements	Commissioner
10.6.6	3/18/2022	71632Y	Pandemic Plan Requirements	All
10.6.7	7/1/2022	75036Y	Emergency Notification System	HCO
10.6.8	9/26/2025	95615T	Automated External Defibrillator (AED) Program	All
Chapter 10.8 Information Technology (IT) Security				
10.8.1*	4/30/2025	49446Y	Security Policy	All
10.8.2*	4/29/2025	49072Q	IT Security Roles and Responsibilities	All
10.8.5*	5/12/2025	53312F	Domain Name System (DNS) Security Policy	IT
10.8.6*	9/12/2025	50384V	Application Security and Development	IT
10.8.11*	9/19/2024	75047F	Application Security Policy	IT
10.8.12*	2/16/2024	93794J	Container Platform Security Policy	IT
10.8.13*	6/3/2024	94199Q	Business Impact Analysis (BIA) Security Policy	IT
10.8.15*	5/12/2025	72452Y	General Platform Operating System Security Policy	IT
10.8.21*	9/2/2025	54962B	Database Security Policy	IT
10.8.22*	5/12/2025	55175G	Web Server Security Policy	All
10.8.23*	8/27/2025	71249P	Application Server Security Policy	IT
10.8.24*	2/2/2024	68066U	Cloud Computing Security Policy	IT
10.8.26*	12/23/2024	49826K	Government Furnished and Personally Owned Mobile Device Security Policy	IT

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
10.8.27*	9/12/2024	50851F	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33*	8/14/2025	72592J	Mainframe System Security Policy	IT
10.8.34*	4/10/2025	50208S	IDRS Security Controls	All
10.8.50*	3/11/2024	49074M	Enterprise Incident, Vulnerability, and Security Patch Management	IT
10.8.54*	7/22/2024	51043H	Minimum Firewall Administration Requirements	All
10.8.55*	8/25/2025	66020C	Network Security Policy	All
10.8.60*	7/26/2024	51228U	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62*	1/18/2024	51230G	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
10.8.63*	5/15/2025	93425T	Central Log Server Security Policy	IT
Chapter 10.9 National Security Information				
10.9.1	11/6/2023	51732H	Classified National Security Information	All
Chapter 10.10 Identity Assurance				
10.10.1	8/12/2024	72356P	IRS Electronic Signature (e-Signature) Program	All
10.10.2	2/17/2023	75235P	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3*	4/14/2025	93548T	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	All
10.10.4	3/5/2025	94861Z	Authorization of Entity Access	All
Chapter 10.23 Personnel Security				
10.23.1	12/18/2024	51141M	National Security Positions and Access to Classified Information	All
10.23.2	8/6/2025	51142X	Contractor Investigations	All
10.23.3	8/5/2025	51144T	Personnel Security/Suitability for Employment and Personnel Security Operations	All
Chapter 10.24 Artificial Intelligence				
10.24.1*	2/10/2026	94836O	IRS Policy for Artificial Intelligence (AI) Governance	All
Part 11 Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
Chapter 11.1 Communications				
11.1.1	4/10/2026	31861T	Introduction	C&L
11.1.3	4/13/2026	31863P	Contact with the Public and the Media	C&L
11.1.4	6/29/2026	37584X	Content Policies and Standards for Intranet Sites	All
Chapter 11.3 Disclosure of Official Information				
11.3.1	8/3/2023	30423R	Introduction to Disclosure	All
11.3.2	3/11/2025	30424C	Disclosure to Persons with a Material Interest	All
11.3.3	7/28/2023	30425N	Disclosure to Designees and Practitioners	All
11.3.4	7/21/2023	30426Y	Congressional Inquiries	All
11.3.5	1/18/2024	30427J	Fees	All
11.3.6	7/28/2023	30428U	Seals and Certifications	All
11.3.7	8/11/2023	30429F	Freedom of Information Act Reading Room Operations	All
11.3.9	2/7/2025	30432C	Exempt Organizations	All
11.3.10	7/27/2023	30433N	Employee Plans Information	All
11.3.11	7/31/2023	30434Y	Other Information Available to the Public	All
11.3.12	8/11/2023	30435J	Designation of Documents	All
11.3.13	10/6/2025	30436U	Freedom of Information Act	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
11.3.21	8/16/2024	30444U	Investigative Disclosure	All
11.3.22	8/9/2024	30445F	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	8/3/2023	30446Q	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	8/31/2023	30447B	Disclosures to Contractors	All
11.3.25	8/11/2023	30448M	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	8/10/2023	30449X	Wagering Tax Information	All
11.3.27	8/10/2023	30450Y	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	4/17/2025	30451J	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	9/24/2025	30452U	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	3/31/2025	30453F	Disclosure to the President	All
11.3.31	1/16/2024	30454Q	Tax Check Reports on Federal Appointees	All
11.3.32	8/14/2023	30455B	Disclosure to States for Tax Administration Purposes	All
11.3.34	8/17/2023	30457X	Disclosure for Non-tax Criminal Violations	All
11.3.35	4/14/2025	30458I	Requests and Demands for Testimony and Production of Documents	All
11.3.36	2/24/2025	30459T	Safeguard Review Program	All
11.3.37	3/31/2025	30461F	Recordkeeping and Accounting for Disclosures	All
11.3.39	1/16/2025	30463B	Computer Matching and Privacy Protection Act	All
11.3.40	9/6/2023	30464M	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41*	4/18/2025	66438M	Disclosure Case Processing and Inventory Management	PGLD
Chapter 11.4 Office of Governmental Liaison				
11.4.1	4/21/2025	33481B	Governmental Liaison Operations	PGLD
11.4.2	7/14/2025	33482M	Data Exchange Program	PGLD
Chapter 11.5 Legislative Affairs				
11.5.1	8/12/2022	48639B	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	1/14/2026	39914X	Congressional Affairs Program	All
11.5.4	6/12/2025	67879V	Legislative Analysis and Tracking Implementation Services Program	All
Chapter 11.51 Large Business and International Communications				
11.51.1	5/21/2025	49775E	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2*	6/12/2024	68000E	LB&I Source Publishing Standards	LB&I
11.51.3	6/11/2026	95355A	Preparation of Compliance Alerts	LB&I
Chapter 11.53 Small Business/Self-Employed				
11.53.3	4/6/2015	48692E	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.4	4/10/2023	48693P	Oversight Liaison Programs	SB/SE
11.53.5	1/14/2015	48694A	Stakeholder Liaison (SL) Activities	SB/SE
Chapter 11.55 Taxpayer Services				
11.55.2	6/2/2025	49223X	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	TS
Part 13 Taxpayer Advocate Service				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
Chapter 13.1 Taxpayer Advocate Case Procedures				
13.1.4*	1/3/2024	35723S	TAS Authorities	TAS
13.1.5	8/25/2025	30655D	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	8/6/2025	30657Z	Casework Communications	TAS
13.1.7	3/9/2026	30658K	Taxpayer Advocate Service (TAS) Case Criteria	TAS
13.1.8	8/26/2025	30659V	Congressional Affairs Program	TAS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
13.1.9	8/31/2020	30660W	Executive Correspondence Case Procedures	All
13.1.10*	6/6/2025	30661H	Special Processes	TAS
13.1.11	6/10/2025	30662S	Case and Inventory Management	TAS
13.1.12	12/20/2021	30663D	Technical Advisors and the Virtual Team Process	All
13.1.14	4/1/2025	35726Z	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	12/26/2023	35727K	Customer Complaints/RAA98 §1203 Procedures	TAS
13.1.16	6/4/2026	35728V	Receipt and Intake of TAS Cases	TAS
13.1.17	8/14/2023	47430U	Transferring TAS Cases	TAS
13.1.18	6/5/2025	47431F	Processing TAS Cases	TAS
13.1.19	9/8/2025	47432Q	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20*	11/26/2025	47433B	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	1/24/2024	47434M	Closing TAS Cases	TAS
13.1.22	8/4/2022	49944H	Manual Inventory Balancing Procedures	TAS
13.1.23	3/16/2026	52344F	Taxpayer Representation	TAS
13.1.24	8/29/2025	71441H	Advocating for Case Resolution	TAS
Chapter 13.2 Systemic Advocacy				
13.2.1	7/16/2025	30665Z	Systemic Advocacy Overview	TAS
13.2.2	10/2/2024	30666K	Systemic Advocacy Management System (SAMS) Administration	TAS
13.2.3	10/17/2022	32654M	Evaluating and Reviewing Systemic Issues	All
13.2.5	10/20/2022	73767K	Advocacy Projects	All
13.2.7	4/24/2026	73769G	Collaborative Efforts	TAS
13.2.8	6/26/2024	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program				
13.3.1*	8/25/2025	30667V	NTA Toll-free Procedures	All
Chapter 13.4 TAS TAMIS Guide				
13.4.2	3/21/2023	35620K	Administration and Security	TAS
Chapter 13.5 TAS Balanced Measures				
13.5.1	3/16/2023	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	6/12/2025	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
Chapter 13.8 Low Income Tax Clinic Program				
13.8.1	8/4/2025	47233z	Low Income Taxpayer Clinic Program Operating Procedures	TAS
Chapter 13.9 The National Taxpayer Advocate Office				
13.9.1	12/12/2025	47234K	Procedures for Taxpayer Advocate Directives	All
13.9.2	8/22/2025	92853F	TAS Audit Coordination	TAS
Chapter 13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls				
13.10.1	3/17/2025	94837Z	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	TAS
13.10.2	9/9/2025	94838K	Maintaining Internal Controls	TAS
13.10.5	3/19/2025	94841H	TAS Security and Continuity of Operations	TAS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Part 20 Penalty and Interest				
<i>(Assessment and abatement of penalties and interest.)</i>				
Chapter 20.1 Penalty Handbook				
20.1.1*	11/25/2025	33067T	Introduction and Penalty Relief	Appeals
20.1.2*	12/30/2025	33068E	Failure To File/Failure To Pay Penalties	All
20.1.3*	2/5/2025	33071B	Estimated Tax Penalties	Appeals
20.1.4*	4/17/2026	36750J	Failure to Deposit Penalty	Appeals
20.1.5	6/3/2026	33073X	Return Related Penalties	Appeals
20.1.6	5/22/2024	33072M	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7*	3/13/2025	33064M	Information Return Penalties	All
20.1.8*	8/12/2024	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	8/20/2024	33062Q	Miscellaneous Penalties	Appeals
20.1.11	2/6/2026	50742T	Excise Tax and Associated Penalties	All
20.1.12	3/21/2025	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*	1/14/2025	32961E	Interest Introduction, Standards and Guidelines	All
20.2.4*	1/31/2025	32965W	Overpayment Interest	All
20.2.5*	7/8/2025	32966H	Interest on Underpayments	All
20.2.7*	3/25/2025	32968D	Abatement and Suspension of Underpayment Interest	All
20.2.9	7/12/2024	32971A	Interest on Carryback of Net Operating Loss	All
20.2.10*	3/31/2025	32973W	Interest on Estate, Excise, Employment, and Foreign Taxes	All
20.2.11*	4/3/2025	32974H	Miscellaneous Interest Provisions	SB/SE
20.2.14	8/18/2025	32978Z	Netting of Overpayment and Underpayment Interest	All
Chapter 20.3 Penalty Program Internal Processes				
20.3.1*	10/6/2020	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	8/20/2025	36800E	Accounts Management and Compliance Services Overview	LB&I
21.1.2	9/3/2025	36801P	Reference Materials Overview	LB&I
21.1.3*	8/26/2025	36802A	Operational Guidelines Overview	LB&I
21.1.7*	10/10/2025	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	8/19/2025	36806S	Systems	LB&I
21.2.2	8/21/2025	36807D	Research	LB&I
21.2.3*	8/15/2025	36808O	Transcripts	TS
21.2.4*	8/14/2025	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	8/15/2025	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	8/29/2025	36813H	Incoming and Outgoing Correspondence/Letters	Appeals

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
21.3.4*	8/14/2025	36814S	Field Assistance	TS
21.3.5	8/25/2025	28016E	Taxpayer Inquiry Referrals Form 4442	All
21.3.6*	8/27/2025	28017P	Forms and Information Requests	Appeals
21.3.7*	8/26/2025	28789Q	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	8/13/2025	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9*	8/28/2025	33093P	Processing Reporting Agents File Authorizations	LB&I
21.3.10*	8/25/2025	33204M	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/21/2025	54528B	Information Returns Reporting Procedures	TS
Chapter 21.4 Refund Inquiries				
21.4.1*	8/26/2025	36815D	Refund Research	SB/SE
21.4.2*	8/21/2025	36816O	Refund Trace and Limited Payability	All
21.4.3*	9/3/2025	36817Z	Returned Refunds/Releases	SB/SE
21.4.4*	8/27/2025	36818K	Manual Refunds	SB/SE
21.4.5*	8/27/2025	36819V	Erroneous Refunds	SB/SE
21.4.6*	8/13/2025	36820W	Refund Offset	SB/SE
Chapter 21.5 Account Resolution				
21.5.1*	8/25/2025	36821H	General Adjustments	TS
21.5.2*	8/21/2025	36822S	Adjustment Guidelines	TS
21.5.3*	8/13/2025	36823D	General Claims Procedures	TS
21.5.4*	9/19/2025	36824O	General Math Error Procedures	SB/SE
21.5.5	9/4/2025	36825Z	Unpostables	TS
21.5.6*	8/13/2025	36826K	Freeze Codes	SB/SE
21.5.7*	8/26/2025	36827V	Payment Tracers	All
21.5.8*	8/22/2025	36828G	Credit Transfers	All
21.5.9*	8/7/2025	36829R	Carrybacks	TS
21.5.10*	8/25/2025	36830S	Examination Issues	SB/SE
21.5.11*	10/9/2025	36831D	Employee Plan Accounts	TE/GE
21.5.13*	8/28/2025	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	TS
Chapter 21.6 Individual Tax Returns				
21.6.1*	8/26/2025	36832O	Filing Status and Exemption/Dependent Adjustments	All
21.6.2*	8/21/2025	36833Z	Adjusting TIN-Related Problems	All
21.6.3*	9/24/2025	36834K	Credits	All
21.6.4*	8/29/2025	36835V	Tax Computation / Accounting Period Changes	All
21.6.5*	8/21/2025	36836G	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6*	8/21/2025	36837R	Specific Claims and Other Issues	TS
21.6.7*	8/21/2025	36838C	Adjusting Individual Tax Accounts	TS
21.6.8*	8/27/2025	36839N	Split Spousal Assessments	All
Chapter 21.7 Business Tax Returns and Non-Master File Accounts				
21.7.1*	8/26/2025	36841Z	BMF/NMF Miscellaneous Information	TS
21.7.2*	8/13/2025	36842K	Employment and Railroad Tax Returns	SB/SE
21.7.3*	9/4/2025	36843V	Unemployment Taxes	SB/SE
21.7.4*	8/13/2025	36844G	Income Taxes/Information Returns	TS
21.7.7*	10/23/2025	36847N	Exempt Organizations and Tax Exempt Bonds	TE/GE

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
21.7.9*	7/31/2026	36849J	BMF Duplicate Filing Conditions	LB&I
21.7.10	9/5/2025	36850K	No-Merge Cases	SB/SE
21.7.11*	8/28/2025	36851V	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12*	8/21/2025	36852G	Non-Master File (NMF) Adjustments	SB/SE
21.7.13*	8/13/2025	32186R	Assigning Employer Identification Numbers (EINs)	TS
Chapter 21.8 International				
21.8.1*	8/14/2025	49813H	IMF International Adjustments	TS
21.8.2*	8/14/2025	49814S	BMF International Adjustments	TS
21.8.4*	8/8/2025	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	TS
21.8.5*	8/22/2025	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	TS
21.8.6	9/3/2025	49818K	Exemptions from US Withholding (Form 8233)	TS
Chapter 21.10 Quality Assurance				
21.10.1	8/14/2025	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				
<i>(Processes and activities associated with customer outreach in the operating divisions.)</i>				
Chapter 22.24 IRS Taxpayer Burden Reduction				
22.24.1	1/8/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
Chapter 22.30 Taxpayer Services Outreach Procedures				
22.30.1	9/4/2025	36870C	Stakeholder Partnerships, Education and Communication	TS
Chapter 22.31 Multilingual Initiatives				
22.31.1	11/20/2025	39864C	IRS Language Services	All
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	4/22/2021	27681V	Overview/Definitions	Appeals
25.1.2	5/20/2024	27682G	Recognizing and Developing Fraud	CI
25.1.3*	11/17/2023	27683R	Criminal Referrals	CI
25.1.4	11/2/2023	27684C	Administrative Joint Investigation	CI
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
25.1.6	6/10/2021	27686Y	Civil Fraud	CI
25.1.7	6/10/2021	27687J	Failure to File	Appeals
25.1.8	7/15/2021	27688U	Field Collection	Appeals
25.1.9*	10/7/2022	27689F	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	7/22/2021	34951C	LB&I Fraud Procedures	LB&I
25.1.11*	7/26/2021	49714R	Campus Collection Fraud Procedures	Appeals
25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/29/2021	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				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
25.2.1	1/16/2025	27541K	General Operating Division Guidance for Working Whistleblower Claims	All
25.2.2	9/13/2024	27544R	Whistleblower Awards	All
25.2.11	7/7/2023	71317G	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
Chapter 25.3 Litigation and Judgments				
25.3.1	6/20/2025	30351I	General Guidelines	Appeals
25.3.2*	7/9/2025	30397G	Suits by the United States	SB/SE
25.3.3	5/22/2025	30398R	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	6/16/2025	30399C	Suits against IRS Employees	SB/SE
25.3.5	7/25/2025	30400S	Judgment Follow-up	SB/SE
25.3.6	7/11/2025	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/18/2025	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	6/5/2025	75587U	TC 520 - W Freeze Servicewide Guide	All
Chapter 25.4 Employee Protection				
25.4.1	3/21/2025	32998R	Potentially Dangerous Taxpayer	All
25.4.2	7/11/2025	36337M	Caution Upon Contact Taxpayer	All
Chapter 25.5 Summons				
25.5.1	6/23/2025	27528R	Introduction	All
25.5.2	7/30/2025	27529C	Preparation	All
25.5.3	4/17/2025	27530D	Procedures	SB/SE
25.5.4	8/21/2025	27532Z	Examination of Books and Witnesses	All
25.5.5	8/28/2025	27533K	Summons for Taxpayer Records and Testimony	All
25.5.6	5/21/2025	27534V	Summonses on Third-Party Witnesses	All
25.5.7	4/23/2025	27536R	Special Procedures for John Doe Summonses	All
25.5.8	8/18/2025	27537C	Use of Summons Special Applications	All
25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
25.5.10	5/13/2024	27539Y	Enforcement of Summons	All
Chapter 25.6 Statute of Limitations				
25.6.1*	9/19/2025	36881J	Statute of Limitations Processes and Procedures	Appeals
25.6.22	8/7/2025	28778J	Extension of Assessment Statute of Limitations By Consent	All
25.6.23*	6/5/2025	29221J	Examination Process-Assessment Statute of Limitations Controls	Appeals
Chapter 25.7 Exempt Organizations Business Master File				
25.7.1	12/3/2025	27768D	Exempt Organizations/Business Master File and Support Processing	TE/GE
Chapter 25.12 Delinquent Return Refund Hold Program				
25.12.1*	8/15/2025	36795W	Processing Refund Hold Program Inventory	SB/SE
Chapter 25.13 Taxpayer Correspondence				
25.13.1	7/28/2026	57125U	Taxpayer Correspondence Services	All
25.13.2	2/17/2026	71987K	TE/GE Taxpayer Correspondence Procedures	TE/GE
Chapter 25.15 Relief from Joint and Several Liability				
25.15.1	1/27/2023	30263Z	Introduction	Appeals
25.15.2	10/18/2023	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	6/10/2024	30266G	Technical Provisions of IRC 6015	SB/SE
25.15.5	4/14/2020	32027Z	Relief from Community Property Laws	Appeals
25.15.6	4/30/2024	30268C	Field Examination Procedures	LB&I
25.15.7*	10/10/2024	30269N	Innocent Spouse Shared Processing Responsibilities	All

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
25.15.8	1/27/2023	30272K	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	3/17/2022	30273V	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	6/3/2021	32938P	Innocent Spouse Tracking System	Appeals
25.15.15	10/16/2020	39700H	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	5/11/2022	50494S	Reconsiderations	SB/SE
25.15.18*	1/15/2020	68459J	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19*	3/22/2022	68751C	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
Chapter 25.16 Disaster Assistance and Emergency Relief				
25.16.1	6/5/2023	36901Q	Program Guidelines	All
25.16.9	2/25/2026	36909A	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE
Chapter 25.18 Community Property				
25.18.1	5/3/2023	38246Q	Basic Principles of Community Property Law	Appeals
25.18.2	7/28/2021	38253F	Income Reporting Considerations of Community Property	Appeals
25.18.4	8/18/2025	38263B	Collection of Taxes in Community Property States	Appeals
25.18.5	9/6/2023	38261F	Injured Spouses	Appeals
Chapter 25.20 Preparer Enrollment, Education and Oversight				
25.20.1*	12/28/2023	39925E	Complaint Referrals	RPO
25.20.2*	11/17/2022	61857Z	Ghost Preparer Treatment	RPO
25.20.3*	1/9/2024	69540D	Return Preparer Suitability	RPO
25.20.4	3/13/2024	94304Z	Continuing Education	RPO
Chapter 25.21 Affordable Care Act				
25.21.1	2/26/2025	59067T	Branded Prescription Drug Fee	All
25.21.3	7/21/2025	69273V	Marketplace Eligibility Determination and Reporting Requirements	All
25.21.4	10/22/2021	71647X	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
Chapter 25.23 Identity Protection and Victim Assistance				
25.23.1*	9/5/2025	67661N	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2*	8/7/2025	67662Y	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3*	8/14/2025	67663J	IMF Non-Tax-Related IDT and Specialized Programs	TS
25.23.4*	8/14/2025	67664U	IDTVA Paper Process	TS
25.23.9*	8/25/2025	67669X	BMF Identity Theft Processing	TS
25.23.10*	8/19/2025	67725W	Compliance Identity Theft Case Processing	TS
25.23.11*	8/26/2025	68577G	Business Master File (BMF) Identity Theft Procedures for Accounts Management	TS
25.23.12*	8/26/2025	69521W	IMF Identity Theft Toll-Free Guidance	TS
25.23.13*	9/4/2025	92985Q	Income Related Identity Theft	TS
Chapter 25.24 Return Preparer Misconduct Program				
25.24.1*	8/22/2025	67653N	Return Preparer Misconduct Victim Assistance - General Overview	TS
25.24.2*	8/8/2025	67654Y	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	TS
25.24.4*	10/7/2020	67656U	Return Preparer Misconduct Field Collection	SB/SE
25.24.5*	4/18/2025	70494K	Return Preparer Misconduct Field Examination	SB/SE
Chapter 25.25 Revenue Protection				
25.25.1*	8/19/2025	57561Q	Return Integrity and Verification Operation Business Master File Procedures	TS
25.25.2*	8/19/2025	59003Z	Revenue Protection Screening Procedures for Individual Master File Returns	TS
25.25.3*	8/21/2025	61686A	Revenue Protection Verification Procedures for Individual Master File Returns	TS
25.25.4*	11/12/2025	61688W	Integrity & Verification Identity Theft Return Procedures	TS

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
25.25.5*	8/11/2025	61689H	General Correspondence Procedures	TS
25.25.6*	8/14/2025	61691T	Taxpayer Protection Program	TS
25.25.7*	8/11/2025	61692E	Automated Questionable Credit Program	TS
25.25.8*	11/18/2025	61693P	Revenue Protection External Lead Procedures	TS
25.25.9*	11/12/2025	61694A	Revenue Protection Prisoner Lead Procedures	TS
25.25.10*	1/14/2026	61697H	Frivolous Return Program	TS
25.25.11*	1/9/2026	69629H	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	TS
25.25.12*	8/8/2024	68956H	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	TS
25.25.13*	7/31/2026	69417N	Account Resolution for Return Integrity Verification Operations (RIVO)	TS
Chapter 25.26 Restitution				
25.26.1	3/13/2025	65270A	Criminal Restitution and Restitution-Based Assessments	CI
Chapter 25.27 Third Party Contacts				
25.27.1	5/6/2026	64747G	Third-Party Contact Program	SB/SE
Chapter 25.29 Tax Compliance Check				
25.29.1	9/2/2025	75250E	Standard Tax Compliance Checks for Suitability and Monitoring	All
Chapter 25.30 Service Level Agreements				
25.30.2	8/28/2025	65379w	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	All
25.30.3	8/28/2025	65380x	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	All
25.30.4	8/1/2025	65384p	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	All
25.30.7	9/2/2025	66032U	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	All
25.30.8	8/28/2025	66196P	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	TAS
Chapter 25.32 Direct File				
25.32.1	12/18/2023	94526P	Direct File Pilot - Customer Support	TS
Part 30 Administrative				
<i>(Processes and activities associated with the Office of the Chief Counsel.)</i>				
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
Chapter 30.2 Chief Counsel Directives				
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	2/7/2025	29599U	Delegations of Authority and Designations	Counsel
Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity				
30.4.1	2/7/2025	29708V	Employment	Counsel
30.4.2	10/11/2017	29812E	Personnel Guidance	Counsel
30.4.3	3/1/2011	29601V	Training and Communication	Counsel

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
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	6/24/2026	29604C	Work Schedules	Counsel
30.4.8	12/14/2010	38030E	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.10	12/5/2025	29710H	Grievances, Greivance Appeals, and Procedures	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	12/5/2013	29813P	Counsel Library Services	Counsel
Chapter 30.9 File Management				
30.9.1	7/21/2005	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				
30.11.1	8/9/2018	29184R	FOIA Requests for Chief Counsel Records	Counsel
Part 31 Guiding Principles				
<i>(To ensure that all published guidance, documents filed in litigation, and legal advice issued to the Service or to taxpayers accurately reflect the position of the Office of Chief Counsel.)</i>				
Chapter 31.1 Guiding Principles				
31.1.1	7/19/2023	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	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	12/22/2023	29422W	Significant Case Program	Counsel

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
---------	------	---------	---------------	----------

Part 32 Published Guidance and Other Guidance to Taxpayers

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

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	2/4/2025	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	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	8/2/2022	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel

Chapter 32.4 Special Pre-Filing Agreement Programs

32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	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

(The process of rendering 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	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	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 AdviceMemoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	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	12/10/2010	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	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court.				
<i>(Legal Matters brought before District, Bankruptcy, Federal Claims, and State Courts)</i>				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	8/4/2023	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	7/11/2023	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	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	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	8/3/2023	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/3/2023	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	8/8/2023	39028C	Types of Suits	Counsel
34.6.3	7/5/2023	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	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	8/11/2023	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	8/9/2023	27624A	General Procedures	Counsel
Chapter 34.12 Litigation Exhibits				

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
<i>(Matters that take place in the United States Tax Court, the court of record under Article I of the Constitution, and in section 7441 of the Internal Revenue Code.)</i>				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/31/2023	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/9/2023	29833H	Tax Court Petitions	Counsel
35.2.2	8/2/2022	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	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
35.3.32	9/14/2023	94308R	Motions in Passport Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	1/24/2024	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	1/24/2024	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel
35.4.6	11/25/2019	29883N	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	12/26/2023	29864G	Trial of the Case	Counsel

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	2/10/2025	30026U	Litigation Exhibits	Counsel
Part 36 Appellate Litigation and Actions on Decision				
<i>(The Office of Chief Counsel's interest to ensure a correct and administrable interpretation of the Internal Revenue Code and related statutes.)</i>				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel

Internal Revenue Manual (IRM)

Numerical Index July 2026

Section	Date	Catalog	Section Title	Audience
Part 37 Disclosure				
<i>(Procedures relating to the disclosure of information (including classified and confidential material) to persons outside the Service.)</i>				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
<i>(Guidance on the handling, review, and prosecution of criminal tax cases.)</i>				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel
Part 39 General Legal Services				
<i>(Describes the legal services provided to the Internal Revenue Service by the Office Of Chief Counsel.)</i>				
Chapter 39.1 Professionalism and Government Ethics Programs				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
Chapter 39.2 Labor and Related Matters				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
Chapter 39.3 Claims and Suits				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
Chapter 39.4 Practice Before the Internal Revenue Service				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
Chapter 39.5 Public Contracts and Technology Law				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

Appeals

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.7	06/2025	Independent Office of Appeals	All
1.4.28	12/2024	Appeals Managers Procedures	Appeals

Part 4 Examining Process

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

4.48.2	07/2025	Valuation Assistance for Cases Involving Works of Art	Appeals
--------	---------	---	---------

Part 8 Appeals

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

8.1.1	01/2024	Appeals Operating Directives and Guidelines	Appeals
8.1.3	04/2025	Working Cases in Appeals	Appeals
8.1.6	04/2026	Disclosure, Security and Outside Contacts	Appeals
8.1.7	07/2022	AQMS Purpose and Guidelines	Appeals
8.1.8	04/2019	Employee Tax Compliance	Appeals
8.1.9	07/2026	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	07/2026	Agreed Pre-90-Day Income Tax Cases	Appeals
8.2.2	04/2025	Statutory Notice of Deficiency Cases	Appeals
8.2.3	06/2025	Related, Whipsaw and Inactive Cases	Appeals
8.4.1	08/2025	Procedures for Processing and Settling Docketed Cases	Appeals
8.4.2	08/2025	Campus Appeals Docketed Cases	Appeals
8.4.4	03/2025	Examination Assistance Requests	Appeals
8.6.1	02/2025	Conference and Issue Resolution	Appeals
8.6.2	07/2025	Appeals Case Memo Procedures	Appeals
8.6.3	03/2025	Appeals Rulings	Appeals
8.6.4	06/2020	Reaching Settlement and Securing an Appeals Agreement Form	Appeals
8.6.5	03/2025	Identity Theft Procedures	Appeals
8.7.1	03/2025	Guidelines for Cases with Special Issues	Appeals
8.7.3	07/2025	Domestic and International Operations Programs	Appeals
8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	01/2024	Transferee and Transferor Liabilities	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

Appeals

IRM Number	Date	Title	Audience
8.7.6	03/2025	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	02/2025	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	10/2025	Joint Committee (JC) Cases	Appeals
8.7.10	12/2024	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	02/2025	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	08/2025	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	01/2025	Appeals Employment Tax Procedures	Appeals
8.7.17	12/2024	Appeals Remittance Procedures	Appeals
8.7.18	03/2025	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	02/2025	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	01/2026	Internal Reports	Appeals
8.10.2	05/2025	Reports to Outside Officials	Appeals
8.10.3	01/2026	Appeals Inventory Validation Process	Appeals
8.11.1	08/2025	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	03/2025	Penalty Appeals (PENAP)	Appeals
8.11.5	09/2025	International Penalties	Appeals
8.11.6	08/2025	FBAR Penalties	Appeals
8.11.7	10/2024	Abusive Transaction Penalties	Appeals
8.11.8	09/2025	Miscellaneous Penalties	Appeals
8.13.1	03/2025	Processing Closing Agreements in Appeals	Appeals
8.17.2	10/2023	General Settlement and Rule 155 Computations	Appeals
8.17.3	01/2026	Preparing a Statement of Account	Appeals
8.17.4	12/2025	Notices of Deficiency	Appeals
8.17.5	03/2025	Special Computation Formats, Forms and Worksheets	Appeals
8.17.6	03/2025	Interest Issues in Settlement Computations	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

Appeals

IRM Number	Date	Title	Audience
8.17.7	06/2025	Penalties/Additions to Tax in Computations	Appeals
8.18.1	05/2025	Valuation Assistance Procedures	Appeals
8.19.1	08/2025	Procedures and Authorities	Appeals
8.19.2	05/2025	Managers/TEFRA Resources	Appeals
8.19.6	05/2025	Partner Cases	Appeals
8.19.7	05/2025	Administrative Adjustment Request	Appeals
8.19.8	07/2025	Collection Cases	Appeals
8.19.9	08/2025	Non-TEFRA Procedures	Appeals
8.19.10	12/2021	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	Appeals
8.19.11	05/2025	Agreed TEFRA Partnership Cases	Appeals
8.19.12	05/2025	Final Partnership Administrative Adjustment	Appeals
8.19.13	05/2025	Docketed and Department of Justice Cases	Appeals
8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
8.20.3	12/2025	Appeals Centralized Database System (ACDS)	Appeals
8.20.5	01/2026	Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	Appeals
8.20.6	08/2025	Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	Appeals
8.20.7	05/2026	Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	Appeals
8.20.10	03/2025	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	07/2025	Barred Statute Procedures	Appeals
8.22.4	09/2025	Collection Due Process Appeals Program	Appeals
8.22.5	05/2026	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals
8.22.8	09/2025	Liability Issues and Relief from Liability	Appeals
8.22.9	08/2022	Closing and Post Closing Actions	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

Appeals

IRM Number	Date	Title	Audience
8.23.1	08/2025	Offer in Compromise Overview	Appeals
8.23.2	03/2025	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	12/2024	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	04/2026	Collection Appeals Program (CAP)	Appeals
8.24.2	11/2025	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	03/2025	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	11/2025	Fast Track Mediation for Collection Cases	Appeals
8.26.4	03/2025	Early Referral Procedures	Appeals
8.26.5	03/2025	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2025	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	04/2025	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	03/2025	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals
8.27.1	08/2025	Administrative Support	Appeals
8.27.2	08/2025	Redactor Support	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

C&L

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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	06/2026	Standards for Using Email	All

Part 11 Disclosure, Communications, and Liaison

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

11.1.1	04/2026	Introduction	C&L
11.1.3	04/2026	Contact with the Public and the Media	C&L
11.1.4	06/2026	Content Policies and Standards for Intranet Sites	All
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	01/2026	Congressional Affairs Program	All
11.5.4	06/2025	Legislative Analysis and Tracking Implementation Services Program	All
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
11.53.5	01/2015	Stakeholder Liaison (SL) Activities	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.6	01/2023	Chief Counsel	All
-------	---------	---------------	-----

Part 30 Administrative

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

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Counsel
30.2.1	07/2021	Office of Chief Counsel Directives System	Counsel
30.2.2	06/2013	General Counsel Orders and Directives	Counsel
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	02/2025	Delegations of Authority and Designations	Counsel
30.4.1	02/2025	Employment	Counsel
30.4.2	10/2017	Personnel Guidance	Counsel
30.4.3	03/2011	Training and Communication	Counsel
30.4.4	01/2008	Equal Employment Opportunity	Counsel
30.4.5	05/2006	Labor and Employee Relations	Counsel
30.4.6	03/2009	Leave Administration	Counsel
30.4.7	06/2026	Work Schedules	Counsel
30.4.8	12/2010	Public Information (Speeches, Publications, and Teaching)	Counsel
30.4.10	12/2025	Grievances, Greivance Appeals, and Procedures	Counsel
30.4.11	07/2018	Pro Bono Activities	Counsel
30.5.1	10/2007	Space, Property, Procurement, and Telecommunications	Counsel
30.5.2	02/2014	Travel Guidelines	Counsel
30.5.3	07/2005	Financial Management	Counsel
30.6.1	03/2020	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	Counsel
30.6.2	01/2014	Emergency Preparedness	Counsel
30.7.1	12/2010	Information Systems	Counsel
30.7.2	11/2012	Research and Management Information	Counsel
30.7.3	12/2009	Technology Services	Counsel
30.7.4	01/2014	Programs and Special Topics	Counsel
30.8.1	12/2013	Counsel Library Services	Counsel
30.9.1	07/2005	Case File Management	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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

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

31.1.1	07/2023	Legal Work	Counsel
31.1.2	08/2004	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	08/2004	Signature Principles	Counsel
31.1.4	10/2010	Coordination and Reconciliation of Disputes	Counsel
31.2.1	12/2023	Significant Case Program	Counsel

Part 32 Published Guidance and Other Guidance to Taxpayers

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

32.1.1	11/2019	Overview of the Regulations Process	Counsel
32.1.2	11/2019	Procedural Requirements for Regulation Projects	Counsel
32.1.3	08/2018	Substantive Development of a Regulation Project	Counsel
32.1.4	11/2019	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/2019	Required Format for Regulations	Counsel
32.1.6	11/2019	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/2019	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/2019	Publishing the Final Regulation	Counsel
32.1.9	08/2018	Closing a Regulation Project	Counsel
32.2.1	11/2019	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	04/2017	Summary of the Published Guidance Process	Counsel
32.2.3	02/2025	Drafting Published Guidance	Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	01/2013	Coordination and Clearance	Counsel
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026 CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
32.3.2	08/2022	Letter Rulings	Counsel
32.3.3	08/2004	Information Letters	Counsel
32.3.4	10/2017	Closing Agreements Covering Specific Matters	Counsel
32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

Part 33 Legal Advice

(The process of rendering legal advice.)

33.1.1	08/2004	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	01/2021	Chief Counsel's Legal Advice Program	Counsel
33.1.3	07/2011	Releasing Legal Advice to the Public	Counsel
33.2.1	08/2004	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/2010	Requests for Technical Advice and Technical Expedited Advice	Counsel
33.3.1	08/2004	Legislation and Miscellaneous Matters	Counsel
33.3.2	08/2019	Offers in Compromise	Counsel
33.3.3	11/2010	Appeals Settlement Guidelines	Counsel
33.3.4	12/2010	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	07/2021	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/2010	Designating a Case for Litigation	Counsel
33.3.7	08/2010	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/2019	Whistleblower Taint Review Procedures	Counsel

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

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026 CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
34.5.7	08/2023	Damages Litigation	Counsel
34.6.1	07/2021	Affirmative Litigation	Counsel
34.6.2	08/2023	Types of Suits	Counsel
34.6.3	07/2023	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	08/2023	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	08/2023	General Procedures	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

Part 35 Tax Court Litigation

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

35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2023	Tax Court Procedures	Counsel
35.2.1	08/2023	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
35.3.6	08/2004	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.3.32	09/2023	Motions in Passport Cases	Counsel
35.4.1	06/2023	Trial Planning	Counsel
35.4.2	01/2024	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CC

IRM Number	Date	Title	Audience
35.4.4	01/2024	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel
35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	12/2023	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
35.7.3	08/2004	Review of Briefs	Counsel
35.8.1	08/2019	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	08/2004	Settlement Documents	Counsel
35.8.3	08/2004	Overpayments	Counsel
35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	06/2022	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
35.9.3	08/2019	Closing Procedures	Counsel
35.10.1	12/2023	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/2023	Penalties and Sanctions	Counsel
35.11.1	02/2025	Litigation Exhibits	Counsel

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 36 Appellate Litigation and Actions on Decision

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

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

Part 37 Disclosure

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

37.1.1	08/2004	Written Determinations Under Section 6110	Counsel
37.1.2	08/2004	Disclosure of Information	Counsel
37.1.3	01/2013	The Counsel Governmental Liaison Coordination Program	Counsel
37.2.1	08/2004	Privacy Act of 1974	Counsel
37.2.2	08/2018	Freedom of Information Act (FOIA) Litigation	Counsel

Part 38 Criminal Tax

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

38.1.1	04/2020	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/2007	Forfeitures	Counsel
38.2.1	08/2008	Administrative Cases	Counsel
38.2.2	12/2018	Grand Jury Procedures	Counsel
38.3.1	03/2021	Miscellaneous Matters	Counsel

Part 39 General Legal Services

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

39.1.1	04/2022	Professionalism	Counsel
--------	---------	-----------------	---------

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CFO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CFO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 3 Submission Processing

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

3.17.15	09/2025	Accounting Reports Analyst - Responsibilities	CFO
3.17.41	07/2022	Excise Reporting	CFO
3.17.50	09/2025	Redesigned Revenue Accounting Control System (RRACS) Procedures	All
3.17.63	06/2026	Revenue Accounting Operations	CFO
3.17.64	09/2025	Accounting Control General Ledger Policies and Procedures	CFO
3.17.244	08/2025	Manual Assessments	CFO

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

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

Part 9 Criminal Investigation

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

CI

IRM Number	Date	Title	Audience
9.5.3	07/2024	Criminal Investigation Strategies	CI
9.5.5	03/2026	Money Laundering and Currency Crimes	CI
9.5.8	05/2024	Investigative Reports	CI
9.5.9	07/2024	Methods of Proof	CI
9.5.11	11/2025	Other Investigations	CI
9.5.12	03/2026	Processing Completed Criminal Investigation Reports	CI
9.5.13	08/2025	Civil Considerations	CI
9.5.14	04/2026	Closing Procedures	CI
9.6.2	03/2026	Plea Agreements and Sentencing Process	CI
9.6.3	07/2024	Pre-Trial Procedures	CI
9.6.4	07/2024	Trial	CI
9.7.1	12/2024	Roles, Responsibilities, and Authorities	CI
9.7.2	01/2025	Civil Seizure and Forfeiture	CI
9.7.3	11/2025	Criminal Forfeiture	CI
9.7.4	01/2025	PRE-SEIZURE PLANNING	CI
9.7.5	11/2023	Forms, Processing, and Documentation	CI
9.7.6	07/2024	Custody and Storage of Seized Assets	CI
9.7.7	08/2025	Claims And Petitions	CI
9.7.8	08/2025	Disposition of Seized and Forfeited Property	CI
9.7.9	08/2025	Equitable Sharing and Reverse Asset Sharing	CI
9.7.10	08/2025	International Seizures and Forfeitures	CI
9.7.11	03/2025	Abandoned Property	CI
9.7.12	03/2025	Evidence Seizures	CI
9.7.13	11/2025	Title 26 Seizures for Forfeiture	CI
9.8.1	01/2025	Scheme Development Center	CI
9.9.1	03/2026	Employee Criminal Investigation Management Information System Responsibilities and Procedures	CI
9.9.4	04/2026	Criminal Investigation Management Information System Data Fields	CI
9.10.1	06/2025	Criminal Investigation Management Information System Equipment Inventory	CI
9.11.1	11/2025	Fiscal and Budgetary Matters	CI
9.11.2	03/2026	Domestic and Foreign Travel	CI
9.11.3	07/2025	INVESTIGATIVE PROPERTY	CI

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
CI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
9.11.4	08/2025	Personnel Matters	CI
9.11.5	04/2026	Special Agent Medical Policies	CI
9.12.1	04/2026	Miscellaneous Administrative Procedures	CI

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
EDI

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.10	09/2025	Office of Civil Rights and Compliance	All
--------	---------	---------------------------------------	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

FMSS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

HCO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
--------------------------	--------------------	---------------------	------------------------

Part 1 Organization, Finance and Management

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

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

Part 6 Human Resources Management

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

HCO

IRM Number	Date	Title	Audience
6.362.1	02/2023	External Pathways Program	All
6.410.1	04/2019	Learning and Education Policy	All
6.410.8	12/2025	Learning Management System Standards	All
6.410.9	02/2025	Training Evaluation Policy	All
6.410.10	08/2022	Event Planning and Approval	All
6.430.1	11/2025	Introduction to Performance Management	All
6.430.2	06/2026	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	
6.430.3	06/2026	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2026	Performance Appraisals for Temporary Assignments	
6.432.1	11/2025	Requirements to Address Performance Issues	All
6.451.1	09/2025	Awards	All
6.511.1	08/2025	Position Management and Classification Policy and Operational Guidance	All
6.530.1	12/2023	Aggregate Limitation on Pay and Special Rate Schedules	All
6.531.1	10/2024	Pay Under the General Schedule and IRS Payband System	All
6.536.1	12/2023	IRS Grade/Band and Pay Retention	HCO
6.550.1	03/2022	Pay Administration - General	All
6.550.2	09/2021	Premium Pay and Compensatory Time Off for Travel	All
6.550.3	03/2022	Severance Pay	All
6.553.1	07/2020	Reemployed Annuitants (REA) with a Salary Offset Waiver	All
6.575.1	01/2026	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	All
6.576.1	07/2023	Use of Direct Buyouts (VSIP) and Job Swaps	All
6.610.1	12/2024	IRS Hours of Duty	All
6.630.1	08/2023	IRS Absence and Leave	All
6.630.2	07/2023	Absence and Leave for Military-Related Reasons	All
6.630.4	02/2024	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	All
6.630.5	08/2025	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	All
6.711.1	08/2025	Labor Relations Authorities	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

HCO

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Part 25 Special Topics

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

25.29.1	09/2025	Standard Tax Compliance Checks for Suitability and Monitoring	All
---------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

IRM Number	Date	Title	Audience
------------	------	-------	----------

Part 1 Organization, Finance and Management

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

1.1.12	03/2024	Information Technology	All
1.2.62	05/2025	Division/Function Delegation of Authorities for Information Technology (IT)	IT

Part 2 Information Technology

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

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.3.29	12/2024	Command Codes INTST, ICOMP, and COMPA	All
2.3.30	06/2024	Command Code DAILY	All
2.3.31	02/2025	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	All
2.3.32	01/2025	Command Code MFTRA	All
2.3.34	01/2025	Command Code PATRA	Appeals
2.3.35	01/2026	Command Code IRPTR	Appeals
2.3.36	06/2024	Command Code SCFTR	Appeals
2.3.37	07/2025	Command Code UPTIN for the GUF System	Appeals
2.3.38	12/2025	Command Code TXCMP	Appeals
2.3.40	05/2024	Command Code PICRD	Appeals
2.3.41	12/2024	Command Code PIEST	Appeals
2.3.43	12/2024	Command Code PIFTF	Appeals
2.3.44	12/2024	Command Code PIVAR	Appeals
2.3.45	12/2024	Command Code XSINQ	All
2.3.47	12/2025	Command Codes INOLE, EOGEN, and SPARQ	IT
2.3.48	07/2025	Command Code UPDIS for the GUF System	Appeals
2.3.49	12/2025	Command Code EICMP	Appeals
2.3.51	01/2026	Command Code IMFOL	Appeals
2.3.52	12/2025	Command Codes RTVUE and RTFTP	Appeals
2.3.53	06/2026	Command Code PMFOL	Appeals
2.3.54	02/2025	Command Code DDBOL	Appeals
2.3.55	11/2025	Command Codes ELFUP and ELFRQ	Appeals
2.3.56	01/2025	Command Code ESTABR	Appeals
2.3.57	12/2025	Command Code BRTVU	Appeals
2.3.59	02/2026	Command Codes BMFOL and BMFOR	CI
2.3.60	04/2024	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	Appeals
2.3.62	01/2025	Command Code ESTAB	All
2.3.63	12/2025	Command Codes RPVUE, RPVCU, and RPPRT	IT
2.3.64	12/2024	Command Code EMFOL	Appeals
2.3.65	03/2025	EPMF Return Transaction File On-Line (ERTVU) Research	IT
2.3.66	06/2024	Command Code PLINF and PLINQ	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

IRM Number	Date	Title	Audience
2.3.68	12/2025	Command Codes DUPOL and DUPPG	CI
2.3.69	01/2025	Command Code VPARS	Appeals
2.3.70	08/2025	Command Code EFTPS	Appeals
2.3.71	05/2026	Command Code ATINQ	Appeals
2.3.73	12/2025	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
2.3.74	12/2025	Command Code DDPOL	CI
2.3.76	11/2023	Command Code ISTSD	Appeals
2.3.77	11/2023	Command Code ISTSE	Appeals
2.3.78	05/2024	Command Code LOCAT	Appeals
2.3.79	11/2023	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	02/2025	Command Code DDBKD	Appeals
2.3.81	01/2025	Command Code ESTABA	All
2.3.82	01/2025	Command Code ESTABH	All
2.3.85	08/2025	Command Code DFAST and DLITE	IT
2.3.86	12/2025	Command Code IRPOL	Appeals
2.3.87	05/2025	Command Code DDBMF	IT
2.4.1	06/2024	Section Titles and Command Codes for IDRS Terminal Input	All
2.4.4	12/2024	Command Code MESSG	All
2.4.5	03/2025	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
2.4.6	08/2025	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	All
2.4.7	02/2025	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	All
2.4.8	01/2026	Command Codes ESIGN and BSIGN	All
2.4.9	04/2025	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	All
2.4.10	01/2025	Command Codes EOREQ and EOCHG	All
2.4.11	11/2023	Command Code NMFTM	IT
2.4.12	05/2025	Command Codes DELET and CCPYT	All
2.4.13	04/2025	Command Code TERUP	All
2.4.14	11/2023	Command Code NMFST	All
2.4.15	05/2025	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	All
2.4.16	04/2025	Command Codes REQ54 and ADJ54	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.4.17	12/2025	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	All
2.4.19	06/2026	Command Codes REQ77, FRM77 and FRM7A	All
2.4.20	01/2025	Command Codes RFUND and REFAP	IT
2.4.21	05/2025	Command Codes CHK64 and CHK64R	All
2.4.22	11/2023	Command Code CRMNL	All
2.4.23	03/2025	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	05/2024	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	All
2.4.26	06/2024	Command Codes FRM14, FRM49, and TDIRQ	All
2.4.27	05/2026	Command Code ASGNI/ASGNB formerly TSIGN	All
2.4.28	02/2025	Command Codes STAUP, STATI and STATB	All
2.4.29	01/2025	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	IT
2.4.30	08/2025	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	IT
2.4.31	12/2024	Command Code LEVY	All
2.4.32	08/2025	Command Code PDTUP	All
2.4.33	09/2025	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	All
2.4.34	01/2025	Command Code DOALL	All
2.4.35	12/2024	Command Code STN90	All
2.4.37	12/2024	Command Code NOREF Overview	All
2.4.38	07/2024	Command Code CSEDR	All
2.4.39	07/2024	Command Codes ASEDD and ASED	All
2.4.40	02/2025	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RMRG	All
2.4.41	12/2024	Command Code UNLCE	All
2.4.42	06/2025	Command Code CCASG for Case Control Activity System	All
2.4.43	01/2025	Command Code PINEX	All
2.4.44	12/2024	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	All
2.4.45	02/2025	Command Code NRP97	All
2.4.46	01/2025	Command Code EPLAN	All
2.4.47	01/2025	Command Code VPMSG	All
2.4.48	01/2025	Command Code VPPIN	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

IRM Number	Date	Title	Audience
2.4.50	05/2026	Command Code ASIGN	All
2.4.52	12/2025	Command Codes TPCIN and TPCOL	Appeals
2.4.53	02/2025	Command Code DUPED	All
2.4.56	08/2024	Command Code ISTSR	All
2.4.57	11/2023	Command Code CDPTR	All
2.4.58	03/2025	Command Code DDBCK/ DDBCV / DDBCS	All
2.4.59	05/2025	Command Code TMSSN	All
2.4.61	11/2023	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	TS
2.5.1	05/2024	Systems Development	IT
2.5.3	04/2025	Programming and Source Code Standards	IT
2.5.4	12/2024	Document Standards	IT
2.5.5	11/2023	Guidelines for Preparing Program Requirements Packages (PRPs)	IT
2.5.10	12/2021	Software Estimation Techniques, Analysis, and Deliverables	IT
2.5.11	11/2023	Analysis Techniques and Deliverables	IT
2.5.12	12/2021	Design Techniques and Deliverables	IT
2.5.13	12/2024	Database Design Techniques and Deliverables	IT
2.5.14	05/2025	Quality Assurance (QA)	IT
2.7.1	05/2013	Inter-center	IT
2.7.6	12/2020	Systems Scheduling	IT
2.7.9	12/2022	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	IT
2.8.1	12/2024	Introduction to AIMS REALTIME Processing	Appeals
2.8.2	12/2024	AIMS Command Code AM424	Appeals
2.8.3	12/2024	AIMS Command Code AMDIS	Appeals
2.8.4	12/2024	AIMS Command Code AMSTU	Appeals
2.8.5	12/2025	AIMS Command Code AMSOC	Appeals
2.8.6	12/2025	AIMS Command Code AMAXU	IT
2.8.7	12/2025	AIMS Command Code AMCLS	Appeals
2.8.8	12/2024	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	Appeals
2.8.9	12/2024	AIMS Command Code AMRET	IT
2.9.1	08/2024	Integrated Data Retrieval System	IT
2.11.1	07/2023	IDRS Correspondence	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.12.2	11/2023	Security and Communication Services (SACS) Security Command Codes	IT
2.15.1	07/2025	Enterprise Architecture (EA) Overview	All
2.17.1	04/2026	Infrastructure Currency Policy for Software	All
2.21.1	05/2025	Introduction to Shopping Cart Processing for IT	All
2.22.1	02/2024	Unified Work Request (UWR) Process	All
2.25.2	06/2024	IRS Integrated Enterprise Portal Usage Standard'	All
2.25.3	09/2023	Intranet Site and Web Server Registration Procedures	All
2.25.20	11/2025	SharePoint	IT
2.28.1	03/2023	Unified Communications Policy	IT
2.30.1	08/2022	Section 508 Compliance	All
2.31.1	01/2023	One Solution Development Life Cycle (OneSDLC) Guidance	IT
2.109.2	04/2020	Risk, Issue, and Action Item Management Process	All
2.110.1	07/2024	Requirements Engineering Directive	All
2.110.2	08/2019	Requirements Engineering Process	All
2.120.6	06/2024	Engineering Planning Process	All
2.120.7	05/2024	Solution Design Process	All
2.120.8	05/2024	Interface Design Process	All
2.120.9	05/2024	Hardware Analysis and Design/System Configuration Validation Process	All
2.120.10	06/2024	Engineering Documentation Process	IT
2.120.11	05/2024	Data Management Process	All
2.120.12	06/2024	Naming Data Element(s)/Objects(s) Process	All
2.123.2	09/2021	Knowledge Management Process Description	All
2.125.1	06/2026	Change Management Policy	IT
2.125.2	05/2026	Change Management Process Description	IT
2.126.2	11/2023	Enterprise Organizational Readiness Process and Procedure Description	All
2.127.2	07/2025	IT Testing Process and Procedures	IT
2.142.2	02/2024	Service Catalog Management Process and Procedures	All
2.148.2	07/2023	Incident Management Process	All
2.148.3	02/2024	Request Management	All
2.149.1	05/2024	Asset Management Policy	All
2.149.2	07/2026	Asset Management Process Description	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
2.149.3	07/2026	Asset Management Hardware Procedures	All
2.149.4	07/2026	Asset Management Software Procedures	All
2.150.1	07/2026	Configuration Management Policy	IT
2.150.2	05/2026	Configuration Management (CM) Process	IT
2.150.5	06/2024	Configuration Verification for IRS Applications (PSL and Non-PSL)	IT
2.172.1	04/2024	IT Enterprise Control Authority and Operations Directives	IT
2.172.2	04/2024	IT Enterprise Control Authority and Operations Process and Procedures	IT
2.173.1	02/2024	IT Governance Policy	IT
2.173.2	02/2024	IT Governance Procedures	IT
2.174.1	08/2025	Enterprise Monitoring Platform	IT

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.8.1	04/2025	Security Policy	All
10.8.2	04/2025	IT Security Roles and Responsibilities	All
10.8.5	05/2025	Domain Name System (DNS) Security Policy	IT
10.8.6	09/2025	Application Security and Development	IT
10.8.11	09/2024	Application Security Policy	IT
10.8.12	02/2024	Container Platform Security Policy	IT
10.8.13	06/2024	Business Impact Analysis (BIA) Security Policy	IT
10.8.15	05/2025	General Platform Operating System Security Policy	IT
10.8.21	09/2025	Database Security Policy	IT
10.8.22	05/2025	Web Server Security Policy	All
10.8.23	08/2025	Application Server Security Policy	IT
10.8.24	02/2024	Cloud Computing Security Policy	IT
10.8.26	12/2024	Government Furnished and Personally Owned Mobile Device Security Policy	IT
10.8.27	09/2024	Personal Use of Government Furnished Information Technology Equipment and Resources	IT
10.8.33	08/2025	Mainframe System Security Policy	IT
10.8.34	04/2025	IDRS Security Controls	All
10.8.50	03/2024	Enterprise Incident, Vulnerability, and Security Patch Management	IT
10.8.54	07/2024	Minimum Firewall Administration Requirements	All
10.8.55	08/2025	Network Security Policy	All

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
IT

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
10.8.60	07/2024	IT Service Continuity Management (ITSCM) Policy and Guidance	All
10.8.62	01/2024	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	IT
10.8.63	05/2025	Central Log Server Security Policy	IT

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

LB&I

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.24	07/2025	Large Business and International Division	All
1.2.63	03/2025	Division Delegations of Authority for Large Business and International	LB&I
1.4.24	07/2026	Central Withholding Agreement Program Team 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	12/2024	Special Examination Features and Programs	LB&I
4.1.9	01/2025	International Features	LB&I
4.1.21	01/2022	LB&I Planning and Monitoring	LB&I
4.10.20	07/2024	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	Appeals
4.10.21	05/2026	U.S. Withholding Agent Examinations - Form 1042	LB&I
4.10.26	07/2024	Net Rate Netting Procedures for LB&I Cases	LB&I
4.10.28	09/2024	Designation of cases for litigation	All
4.11.5	08/2025	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
4.30.2	02/2025	Other Technical Issues	Appeals
4.30.4	06/2024	Industry Program	LB&I
4.31.1	06/2023	LB&I Pass-Through Entities Practice Area	Appeals
4.31.2	04/2025	TEFRA Examinations - Field Office Procedures	Appeals
4.31.5	04/2025	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	LB&I
4.31.9	05/2026	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	Appeals
4.31.10	04/2025	Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	LB&I
4.31.11	07/2023	Other PTE Topics	LB&I
4.31.13	08/2025	Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	LB&I
4.36.1	11/2023	Joint Committee Process Overview	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

LB&I

IRM Number	Date	Title	Audience
4.36.2	11/2023	Identification of Joint Committee Cases	LB&I
4.36.3	06/2025	Examination Team Responsibilities	LB&I
4.36.4	11/2023	Joint Committee Review Team Procedures	LB&I
4.36.5	10/2024	Reports	LB&I
4.37.1	07/2025	Financial Products Specialty	LB&I
4.46.1	08/2025	General Information and Definitions	LB&I
4.46.3	08/2025	Planning the Examination	LB&I
4.46.4	09/2023	Executing the Examination	LB&I
4.46.5	12/2025	Resolving the Examination	LB&I
4.46.6	09/2025	Workpapers and Reports Resources	LB&I
4.46.10	03/2024	Outside Expert Program	LB&I
4.47.1	05/2026	Computer Audit Specialist Program (CAS)	All
4.47.2	05/2026	CAS Technical and Procedural Information	LB&I
4.47.3	05/2026	Statistical Sampling Auditing Techniques	All
4.48.1	01/2025	Overview of Engineering Program	All
4.48.3	09/2020	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	01/2026	Campaign Development Process	LB&I
4.50.2	02/2026	Other Workload Selection – Non-campaign Workstreams	LB&I
4.50.3	12/2024	Large Corporate Compliance Program	LB&I
4.50.5	02/2025	Office of Tax Shelter Analysis (OTSA)	LB&I
4.51.2	04/2026	LMSB Administrative Guidance	LB&I
4.51.4	06/2024	LB&I/Appeals Fast Track Settlement Program (FTS)	Appeals
4.51.8	08/2025	Compliance Assurance Process (CAP) Examinations	LB&I
4.52.1	12/2025	Global High Wealth Program Processes and Procedures	LB&I
4.54.1	08/2025	Roles and Responsibilities of SMEs	LB&I
4.60.1	02/2023	Exchange of Information	All
4.60.2	12/2025	Mutual Agreement Procedures and Report Guidelines	LB&I
4.60.3	09/2025	Tax Treaty Related Matters	LB&I
4.60.11	07/2023	International Compliance Assurance Program	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

LB&I

IRM Number	Date	Title	Audience
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	01/2025	Foreign Investment in Real Property Tax Act	LB&I
4.61.13	07/2020	Dual Consolidated Losses	LB&I
4.61.14	10/2024	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	LB&I
4.62.1	07/2025	International Visitors Program	All
4.62.3	09/2025	Requests for Representation Funds and Gifts for Foreign Officials	All
4.63.1	07/2025	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	LB&I
4.63.2	01/2026	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2025	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	03/2026	Examination Procedures	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	12/2025	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	07/2026	Industry Issue Resolution (IIR) Program	Appeals
--------	---------	---	---------

Part 11 Disclosure, Communications, and Liaison

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

11.51.1	05/2025	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	06/2024	LB&I Source Publishing Standards	LB&I
11.51.3	06/2026	Preparation of Compliance Alerts	LB&I

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	02/2025	Branded Prescription Drug Fee	All
---------	---------	-------------------------------	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

NHQ

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.1	07/2025	IRS Mission and Organizational Structure	All
1.1.5	08/2025	Office of the Commissioner	All
1.4.12	11/2023	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	All
1.10.1	06/2015	IRS Correspondence Manual	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.6.1	08/2025	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
10.6.7	07/2022	Emergency Notification System	HCO
10.6.8	09/2025	Automated External Defibrillator (AED) Program	All

Part 25 Special Topics

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

25.32.1	12/2023	Direct File Pilot - Customer Support	TS
---------	---------	--------------------------------------	----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

OCRC

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	OCRC
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

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
OCRCO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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	10/2024	Authorities and Responsibilities	CRO

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
OLS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
--------------------------	--------------------	---------------------	------------------------

Part 1 Organization, Finance and Management

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

1.1.29	07/2025	Office of Online Services	All
--------	---------	---------------------------	-----

Part 2 Information Technology

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

2.25.101	08/2025	IRS.gov Web Content Management Procedures	All
----------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

PGLD

IRM Number	Date	Title	Audience
------------	------	-------	----------

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
1.4.63	10/2024	Roles and Responsibilities of Disclosure Managers	All
1.15.1	01/2025	The Records and Information Management Program	All
1.15.2	01/2025	Types of Records and Their Life Cycles	All
1.15.3	01/2025	Disposing of Records	All
1.15.4	02/2025	Retiring and Requesting Records	All
1.15.5	01/2025	Relocating/Removing Records	All
1.15.6	02/2025	Managing Electronic Records	All
1.15.7	01/2025	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.5.1	05/2025	Privacy Policy	All
10.5.2	09/2025	Privacy Compliance and Assurance (PCA) Program	All
10.5.4	04/2025	Incident Management Program	All
10.5.5	04/2026	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	All
10.5.6	09/2025	Privacy Act	All
10.5.7	07/2025	Use of Pseudonyms by IRS Employees	All
10.5.8	05/2025	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	All
10.10.1	08/2024	IRS Electronic Signature (e-Signature) Program	All
10.10.2	02/2023	Authentication Risk Assessments in Non-Digital Channels	All
10.10.3	04/2025	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	All
10.10.4	03/2025	Authorization of Entity Access	All

Part 11 Disclosure, Communications, and Liaison

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

11.3.1	08/2023	Introduction to Disclosure	All
11.3.2	03/2025	Disclosure to Persons with a Material Interest	All
11.3.3	07/2023	Disclosure to Designees and Practitioners	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

PGLD

IRM Number	Date	Title	Audience
11.3.4	07/2023	Congressional Inquiries	All
11.3.5	01/2024	Fees	All
11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	02/2025	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	10/2025	Freedom of Information Act	All
11.3.21	08/2024	Investigative Disclosure	All
11.3.22	08/2024	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	04/2025	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2025	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	03/2025	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2025	Requests and Demands for Testimony and Production of Documents	All
11.3.36	02/2025	Safeguard Review Program	All
11.3.37	03/2025	Recordkeeping and Accounting for Disclosures	All
11.3.39	01/2025	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	04/2025	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	04/2025	Governmental Liaison Operations	PGLD
11.4.2	07/2025	Data Exchange Program	PGLD

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
PGLD

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 25 Special Topics

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

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

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
Procurement

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
--------	---------	---	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

RAAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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	06/2026	Servicewide Policy Statements	All
1.2.2	06/2026	Servicewide Delegations of Authority	All
1.4.5	01/2025	Corporate Tax Administration Tools	All
1.7.1	02/2025	Servicewide Research for Tax Administration	All
1.11.1	08/2025	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	06/2026	Internal Revenue Manual (IRM) Process	All
1.11.3	05/2025	Servicewide Policy Statement Process	All
1.11.4	02/2025	Servicewide Delegation Order Process	All
1.11.5	02/2025	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	09/2025	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	02/2025	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	07/2025	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

3.49.5	02/2025	Statistical Editing of Individual Income Tax Returns	RAAS
3.49.8	08/2023	Statistical Editing of Corporation Tax Returns	RAAS

Part 4 Examining Process

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

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE
4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
RAAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.24.1	02/2026	IRS Policy for Artificial Intelligence (AI) Governance	All
---------	---------	--	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
------------	------	-------	----------

Part 1 Organization, Finance and Management

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

1.1.16	04/2025	Small Business/Self-Employed Division	All
1.2.65	08/2023	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.4.19	03/2025	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	SB/SE
1.4.20	06/2025	Filing & Payment Compliance Managers Handbook	SB/SE
1.4.22	07/2025	CAWR Manager and Coordinator Guide	SB/SE
1.4.23	10/2024	FUTA Manager and Coordinator Guide	SB/SE
1.4.29	06/2025	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	SB/SE
1.4.40	08/2025	SB/SE Field and Office Examination Group Manager	SB/SE
1.4.50	04/2025	Collection Group Manager, Territory Manager and Area Director Operational Aid	SB/SE
1.4.51	06/2025	Insolvency	SB/SE
1.4.52	04/2025	Offer in Compromise Manager's Resource Guide	SB/SE
1.4.53	07/2025	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	SB/SE
1.4.55	02/2025	SBSE Campus Collection Support Managers' Guide	SB/SE
1.4.61	07/2026	Automated Collection System Guide for Managers and Systems Analysts	SB/SE
1.53.1	07/2025	Managing Organizational Change	SB/SE

Part 4 Examining Process

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	01/2026	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	08/2025	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2025	Miscellaneous Examination Information	LB&I
4.2.2	08/2025	Disaster Assistance Relief	LB&I
4.2.5	07/2025	Disclosure of Official Information	LB&I
4.2.6	08/2025	Examination of Employee Returns	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	07/2026	Inventory Control	
4.4.21	05/2025	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/2024	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	07/2026	Reports	
4.4.33	12/2024	Transfers	Appeals
4.4.34	07/2026	Updating and Correcting the AIMS Database	
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Overview of Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	05/2025	Criminal Restitution and Restitution-Based Assessments	SB/SE
4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	08/2025	Statutory Notices of Deficiency	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
4.17.4	07/2025	Procedures	SB/SE
4.18.1	06/2025	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2025	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2025	IMF Automated Underreporter Program	All
4.19.4	06/2025	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2024	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	03/2025	Minister and Religious Waiver Program	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	05/2026	Examination Classification of Work	LB&I
4.19.12	05/2026	Centralized Files and Scheduling	LB&I
4.19.13	01/2026	General Case Development and Resolution	SB/SE
4.19.15	03/2026	Discretionary Programs	SB/SE
4.19.16	10/2024	Claims	SB/SE
4.19.22	07/2025	CAWR Control	SB/SE
4.19.23	10/2024	FUTA Control	SB/SE
4.19.25	08/2025	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	04/2025	Examination Collectibility Procedures	SB/SE
4.21.1	08/2025	Monitoring the IRS e-file Program	LB&I
4.23.1	05/2025	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	LB&I
4.23.2	03/2024	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	08/2025	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	10/2024	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	01/2025	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	07/2024	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	01/2025	Statute Control and Extension	Appeals
4.23.15	01/2025	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2026	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	02/2025	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	03/2025	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-Filer Program	SB/SE
4.24.2	08/2025	Form 637 Excise Tax Registrations	SB/SE
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	03/2025	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	01/2025	Excise Tax Penalties Guidance	SB/SE
4.24.10	06/2023	Appeals Referral Procedures	SB/SE
4.24.13	09/2024	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	07/2025	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	01/2025	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	08/2025	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE
4.24.21	08/2025	Case Closings	SB/SE
4.24.22	07/2026	Campus Procedures for Excise Tax	SB/SE
4.24.23	03/2026	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
4.24.24	03/2026	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	12/2025	Issue Management System, Notebook and Workpapers	SB/SE
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	05/2026	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	09/2024	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	09/2024	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	01/2025	Case Closing Procedures	SB/SE
4.25.11	05/2023	Special Examination Procedures	SB/SE
4.25.12	04/2023	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	08/2025	Introduction and Program Structure	SB/SE
4.26.3	08/2025	Bank Secrecy Act, Case Selection (CS)	SB/SE
4.26.4	08/2025	BSA Search	SB/SE
4.26.5	08/2025	Bank Secrecy Act History and Law	SB/SE
4.26.6	03/2026	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	07/2025	Bank Secrecy Act Penalties	SB/SE
4.26.8	11/2025	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	02/2026	Form 8300 History and Law	SB/SE
4.26.11	02/2026	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE
4.26.12	07/2021	Examination Techniques for Form 8300 Industries	SB/SE
4.26.13	08/2025	Structuring	SB/SE
4.26.14	01/2026	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
4.26.16	08/2025	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	09/2025	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2025	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.3	05/2026	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	08/2025	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	02/2025	The Abusive Transactions (AT) Process	LB&I
4.32.3	03/2023	Coordination and Roles of Cross-Functional Units	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	12/2024	SB/SE Emerging Issue Process	LB&I
4.38.1	02/2025	Organization and Responsibilities	SB/SE
4.103.1	03/2025	CDE Application and Procedures	LB&I
4.119.1	12/2025	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2025	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	11/2025	BMF Underreporter (BUR) Program	SB/SE

Part 5 Collecting Process

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

5.1.1	06/2026	Miscellaneous Collection Procedures	SB/SE
5.1.2	08/2025	Remittances, Form 809 and Designated Payments	All
5.1.3	06/2025	Safety, Security, and Control	SB/SE
5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	05/2025	Balancing Civil and Criminal Cases	SB/SE
5.1.7	07/2026	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
5.1.8	05/2025	Courtesy Investigations	SB/SE
5.1.9	08/2025	Collection Appeal Rights	SB/SE
5.1.10	04/2025	Taxpayer Contacts	SB/SE
5.1.11	08/2025	Delinquent Return Investigations	SB/SE
5.1.12	08/2024	Cases Requiring Special Handling	SB/SE
5.1.14	06/2025	Field Collection Techniques and Other Assignments	SB/SE
5.1.15	03/2025	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	05/2025	Locating Taxpayers and their Assets	SB/SE
5.1.19	05/2026	Collection Statute Expiration	SB/SE
5.1.20	10/2024	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	06/2026	Disclosure	SB/SE
5.1.23	10/2023	Taxpayer Representation	SB/SE
5.1.24	05/2026	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	02/2025	IDRS and Data Security for Collection	SB/SE
5.1.28	08/2025	Identity Theft for Collection Employees	SB/SE
5.1.29	03/2026	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	02/2026	Collection Time Reporting	SB/SE
5.2.4	02/2026	Collection Reports	SB/SE
5.3.1	02/2025	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	07/2024	General Case Processing	SB/SE
5.4.11	09/2024	CCP Installment Agreements	SB/SE
5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	06/2025	General CCP and Clerical Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals
5.5.2	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.5.7	04/2024	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	01/2025	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	02/2025	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	05/2023	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	06/2026	FTD Alerts	SB/SE
5.7.2	05/2025	Letter 903 Process	SB/SE
5.7.3	06/2025	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
5.7.4	07/2025	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	05/2025	Collectibility Determination	SB/SE
5.7.6	06/2025	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	05/2025	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2025	Federal Contractors	SB/SE
5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	09/2025	Overview	Appeals
5.8.2	06/2024	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	06/2024	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	04/2025	Investigation	SB/SE
5.8.5	04/2026	Financial Analysis	Appeals
5.8.6	10/2024	Collateral Agreements	SB/SE
5.8.7	04/2025	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	07/2026	Acceptance Processing	SB/SE
5.8.9	09/2024	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2024	Special Case Processing	Appeals
5.8.11	04/2024	Effective Tax Administration	Appeals
5.8.12	06/2026	Independent Administrative Review	Appeals
5.9.1	01/2026	Overview of Bankruptcy	All
5.9.2	06/2025	The Bankruptcy Code and Collection	All
5.9.3	12/2024	Debtors' Delinquent Accounts	SB/SE
5.9.4	09/2025	Common Bankruptcy Issues	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
5.9.5	04/2025	Opening a Bankruptcy Case	All
5.9.6	04/2026	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	10/2023	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	12/2025	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	05/2023	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	04/2025	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	04/2025	Insolvency Mail Processing	SB/SE
5.9.12	04/2025	Insolvency Automated Processes	SB/SE
5.9.13	03/2025	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	04/2025	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	06/2025	Payments in Bankruptcy	SB/SE
5.9.16	08/2025	Insolvency Case Monitoring	SB/SE
5.9.17	01/2026	Closing a Bankruptcy Case	All
5.9.18	08/2025	Automated Discharge System (ADS)	SB/SE
5.9.19	11/2025	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	09/2024	Pre-Seizure Considerations	SB/SE
5.10.2	08/2025	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2025	Conducting the Seizure	SB/SE
5.10.4	06/2026	Actions Prior to Sale	SB/SE
5.10.5	06/2026	Sale Procedures	SB/SE
5.10.6	09/2025	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE
5.11.1	07/2026	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	08/2025	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	07/2025	Levy on Wages, Salary, and Other Income	Appeals

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
5.11.6	03/2024	Notice of Levy in Special Cases	Appeals
5.11.7	10/2024	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	07/2024	Notice of Lien Determinations	Appeals
5.12.3	09/2025	Lien Release and Related Topics	SB/SE
5.12.4	06/2024	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	08/2024	Redemptions	SB/SE
5.12.6	01/2026	Appeals Processes Involving Liens	SB/SE
5.12.7	07/2025	Notice of Lien Preparation and Filing	SB/SE
5.12.8	10/2024	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	07/2024	Lien Related Certificates	Appeals
5.12.11	08/2024	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	07/2026	Installment Agreements, Securing Installment Agreements (Payment Plans)	Appeals
5.14.2	06/2025	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	07/2026	Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	08/2025	Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals
5.14.13	08/2025	Routine and Manually Monitored Installment Agreement Dispositions	SB/SE
5.15.1	06/2026	Financial Analysis Handbook	Appeals
5.16.1	03/2025	Currently Not Collectible	All
5.17.1	04/2025	General Information	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
5.17.2	04/2025	Federal Tax Liens	SB/SE
5.17.3	06/2026	Levy and Sale	SB/SE
5.17.4	04/2025	Suits by the United States	Appeals
5.17.5	06/2025	Suits Against the United States	SB/SE
5.17.6	05/2025	Summonses	SB/SE
5.17.7	06/2025	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	07/2026	General Provisions of Bankruptcy	SB/SE
5.17.9	04/2026	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	06/2026	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2025	Investigations and Reports	SB/SE
5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	06/2025	Fraudulent Transfers and Transferee and Other Third Party Liability	SB/SE
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	09/2025	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	02/2026	Balance Due	SB/SE
5.19.2	01/2026	Individual Master File (IMF) Return Delinquency	SB/SE
5.19.3	07/2025	Backup Withholding Program	SB/SE
5.19.4	12/2024	Enforcement Action	SB/SE
5.19.5	03/2025	ACS Inventory	SB/SE
5.19.6	06/2026	ACS Support	SB/SE
5.19.7	08/2025	Monitoring Offer In Compromise	SB/SE
5.19.8	03/2026	Collection Appeal Rights	SB/SE
5.19.9	02/2026	Automated Levy Programs	Appeals
5.19.10	04/2026	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2024	Withholding Compliance Program	SB/SE
5.19.12	04/2024	Centralized Lien Operation	SB/SE
5.19.13	03/2025	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
5.19.16	03/2024	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2025	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	09/2025	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2025	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	08/2025	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	05/2025	Business Master File (BMF) Return Delinquency	Collection
5.19.23	08/2025	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2025	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	10/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.19.27	02/2025	Bipartisan Budget Act (BBA) Assessment Processing	SB/SE
5.20.1	10/2024	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	02/2025	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	09/2024	Summons Procedures	SB/SE
5.20.6	10/2024	Whipsaw Assessments	SB/SE
5.20.7	08/2025	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	09/2025	Promoter/Preparer Investigations	SB/SE
5.20.10	04/2025	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	10/2024	Examination Reconsiderations and Referrals	SB/SE
5.20.12	08/2023	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	07/2026	Overview	SB/SE
5.21.2	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE
5.21.6	02/2025	Foreign Financial Account Reporting	SB/SE
5.21.7	06/2020	Special Cases	SB/SE
5.21.8	10/2024	Adjustments to International Cases	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
------------	------	-------	----------

Part 7 Rulings and Agreements

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

7.50.1	12/2023	Form SS-8 Processing Handbook	All
--------	---------	-------------------------------	-----

Part 11 Disclosure, Communications, and Liaison

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

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
---------	---------	----------------------------	-------

Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1.1	11/2025	Introduction and Penalty Relief	Appeals
20.1.2	12/2025	Failure To File/Failure To Pay Penalties	All
20.1.3	02/2025	Estimated Tax Penalties	Appeals
20.1.4	04/2026	Failure to Deposit Penalty	Appeals
20.1.5	06/2026	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	03/2025	Information Return Penalties	All
20.1.8	08/2024	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	08/2024	Miscellaneous Penalties	Appeals
20.1.11	02/2026	Excise Tax and Associated Penalties	All
20.1.12	03/2025	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	01/2025	Interest Introduction, Standards and Guidelines	All
20.2.4	01/2025	Overpayment Interest	All
20.2.5	07/2025	Interest on Underpayments	All
20.2.7	03/2025	Abatement and Suspension of Underpayment Interest	All
20.2.9	07/2024	Interest on Carryback of Net Operating Loss	All
20.2.10	03/2025	Interest on Estate, Excise, Employment, and Foreign Taxes	All
20.2.11	04/2025	Miscellaneous Interest Provisions	SB/SE
20.2.14	08/2025	Netting of Overpayment and Underpayment Interest	All
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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
---------	---------	---	-------

Part 25 Special Topics

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	06/2025	General Guidelines	Appeals
25.3.2	07/2025	Suits by the United States	SB/SE
25.3.3	05/2025	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2025	Suits against IRS Employees	SB/SE
25.3.5	07/2025	Judgment Follow-up	SB/SE
25.3.6	07/2025	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2025	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	06/2025	TC 520 - W Freeze Servicewide Guide	All
25.5.1	06/2025	Introduction	All
25.5.2	07/2025	Preparation	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

IRM Number	Date	Title	Audience
25.5.3	04/2025	Procedures	SB/SE
25.5.4	08/2025	Examination of Books and Witnesses	All
25.5.5	08/2025	Summons for Taxpayer Records and Testimony	All
25.5.6	05/2025	Summonses on Third-Party Witnesses	All
25.5.7	04/2025	Special Procedures for John Doe Summonses	All
25.5.8	08/2025	Use of Summons Special Applications	All
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	08/2025	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	06/2025	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	08/2025	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
25.15.2	10/2023	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3	06/2024	Technical Provisions of IRC 6015	SB/SE
25.15.5	04/2020	Relief from Community Property Laws	Appeals
25.15.6	04/2024	Field Examination Procedures	LB&I
25.15.7	10/2024	Innocent Spouse Shared Processing Responsibilities	All
25.15.8	01/2023	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	SB/SE
25.15.9	03/2022	Account Processing of Requests for Relief from Joint and Several Liability	SB/SE
25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
25.15.15	10/2020	Mirror Modules for Requests for Relief from Joint and Several Liability	SB/SE
25.15.17	05/2022	Reconsiderations	SB/SE
25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
25.15.19	03/2022	Non-Qualifying Requests for Relief & Complex Account Issues	SB/SE
25.16.1	06/2023	Program Guidelines	All
25.18.1	05/2023	Basic Principles of Community Property Law	Appeals
25.18.2	07/2021	Income Reporting Considerations of Community Property	Appeals
25.18.4	08/2025	Collection of Taxes in Community Property States	Appeals
25.18.5	09/2023	Injured Spouses	Appeals
25.21.4	10/2021	IRC 6056 Non-Filer and IRC 4980H Compliance Process	SB/SE
25.24.4	10/2020	Return Preparer Misconduct Field Collection	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

SB/SE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
25.24.5	04/2025	Return Preparer Misconduct Field Examination	SB/SE
25.26.1	03/2025	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	05/2026	Third-Party Contact Program	SB/SE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

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

Part 13 Taxpayer Advocate Service

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

13.1.4	01/2024	TAS Authorities	TAS
13.1.5	08/2025	Taxpayer Advocate Service (TAS) Confidentiality	TAS
13.1.6	08/2025	Casework Communications	TAS
13.1.7	03/2026	Taxpayer Advocate Service (TAS) Case Criteria	TAS
13.1.8	08/2025	Congressional Affairs Program	TAS
13.1.9	08/2020	Executive Correspondence Case Procedures	All
13.1.10	06/2025	Special Processes	TAS
13.1.11	06/2025	Case and Inventory Management	TAS
13.1.12	12/2021	Technical Advisors and the Virtual Team Process	All
13.1.14	04/2025	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	12/2023	Customer Complaints/RRA98 §1203 Procedures	TAS
13.1.16	06/2026	Receipt and Intake of TAS Cases	TAS
13.1.17	08/2023	Transferring TAS Cases	TAS
13.1.18	06/2025	Processing TAS Cases	TAS
13.1.19	09/2025	TAS Operations Assistance Request (OAR) Process.	TAS
13.1.20	11/2025	TAS Taxpayer Assistance Order (TAO) Process	TAS
13.1.21	01/2024	Closing TAS Cases	TAS
13.1.22	08/2022	Manual Inventory Balancing Procedures	TAS
13.1.23	03/2026	Taxpayer Representation	TAS
13.1.24	08/2025	Advocating for Case Resolution	TAS
13.2.1	07/2025	Systemic Advocacy Overview	TAS
13.2.2	10/2024	Systemic Advocacy Management System (SAMS) Administration	TAS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TAS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
13.2.3	10/2022	Evaluating and Reviewing Systemic Issues	All
13.2.5	10/2022	Advocacy Projects	All
13.2.7	04/2026	Collaborative Efforts	TAS
13.2.8	06/2024	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
13.3.1	08/2025	NTA Toll-free Procedures	All
13.4.2	03/2023	Administration and Security	TAS
13.5.1	03/2023	TAS Balanced Performance Measurement System	TAS
13.6.1	12/2022	Internal and External Communications	TAS
13.7.1	06/2025	Taxpayer Advocacy Panel Operating Procedures	TAS
13.8.1	08/2025	Low Income Taxpayer Clinic Program Operating Procedures	TAS
13.9.1	12/2025	Procedures for Taxpayer Advocate Directives	All
13.9.2	08/2025	TAS Audit Coordination	TAS
13.10.1	03/2025	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	TAS
13.10.2	09/2025	Maintaining Internal Controls	TAS
13.10.5	03/2025	TAS Security and Continuity of Operations	TAS

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

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

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

Part 3 Submission Processing

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

3.11.12	10/2025	Exempt Organization Returns	SB/SE
3.11.20	10/2025	Exempt Organization and Employee Plan Applications for Extension of Time to File	TE/GE
3.11.22	06/2026	Employee Plan Excise Tax Return	SB/SE
3.11.26	10/2025	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	TE/GE
3.11.27	07/2026	EPMF Return Processing Form 5500-EZ	TE/GE
3.12.12	10/2025	Exempt Organization Returns	TE/GE
3.12.22	10/2025	Employee Plan Excise Tax Returns	TE/GE
3.12.26	10/2025	Tax Exempt Bond Error Resolution Procedures	TE/GE
3.12.166	11/2025	EPMF Unpostables	W&I
3.12.278	12/2025	Exempt Organization Unpostable Resolution	TE/GE
3.13.12	10/2025	Exempt Organization Account Numbers	TE/GE
3.13.36	10/2025	EPMF Account Numbers	TE/GE
3.20.12	07/2026	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	07/2026	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2025	Exempt Organization Returns	SB/SE
3.24.20	07/2026	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	TE/GE
3.24.22	10/2025	Employee Plan Returns	SB/SE
3.24.26	06/2026	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	TE/GE
3.24.27	07/2026	EPMF Return Processing Form 5500-EZ	TE/GE
3.45.1	10/2025	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TE/GE

IRM Number	Date	Title	Audience
------------	------	-------	----------

Part 4 Examining Process

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

4.2.7	08/2025	Ex Parte Communication Procedures	Appeals
4.5.1	01/2023	TE/GE AIMS Processing	TE/GE
4.5.2	11/2025	TE/GE Examined and Non-Examined Closures	TE/GE
4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
4.5.5	12/2023	TE/GE Reports	TE/GE
4.70.1	11/2025	Affordable Care Act (ACA) Hospital Compliance Review	TE/GE
4.70.3	05/2025	Promoter Investigations	LB&I
4.70.5	07/2026	Issue Identification and Research	TE/GE
4.70.6	04/2026	Classification and Case Assignment (C&CA) Procedures	TE/GE
4.70.7	12/2024	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	TE/GE
4.70.10	05/2025	TE/GE Compliance Checks	TE/GE
4.70.11	08/2025	Administrative Matters	TE/GE
4.70.12	11/2025	Planning the Examination	TE/GE
4.70.13	11/2023	Executing the Examination	TE/GE
4.70.14	11/2023	Resolving the Examination	TE/GE
4.70.15	11/2023	Discrepancy Adjustments	TE/GE
4.70.16	11/2023	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	TE/GE
4.70.17	11/2023	Claims and Abatements	TE/GE
4.70.18	04/2026	Tip Compliance Agreements	TE/GE
4.70.19	11/2023	Church Tax Inquiries and Examinations Under IRC 7611	TE/GE
4.70.20	02/2026	Bondholder Identification and Referrals	TE/GE
4.71.21	05/2026	Examination Procedures for Plans in U.S. Territories	TE/GE
4.71.23	05/2026	Bankruptcy Procedures	TE/GE
4.81.12	06/2026	Compliance Review of Form 8038-CP	TE/GE
4.82.3	07/2021	Direct Pay Bonds	TE/GE

Part 7 Rulings and Agreements

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

7.1.1	05/2026	Employee Plans	TE/GE
-------	---------	----------------	-------

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TE/GE

IRM Number	Date	Title	Audience
7.1.2	02/2026	Exempt Organizations Administrative Procedures	TE/GE
7.1.5	06/2026	Employee Plans Technical Advice Procedures	TE/GE
7.1.6	10/2025	Employee Plans Technical - Case Processing Procedures	TE/GE
7.1.7	11/2025	Processing Information Requests	TE/GE
7.2.1	07/2026	Closing Agreements Originating in EP Technical	TE/GE
7.2.2	10/2025	Employee Plans Compliance Resolution System (EPCRS)	TE/GE
7.2.3	05/2026	Tax Exempt Bonds Voluntary Closing Agreement Program	TE/GE
7.2.4	10/2025	Employee Plans Voluntary Closing Agreement Requests	TE/GE
7.11.1	11/2025	Employee Plans Determination Letter Program	TE/GE
7.11.2	07/2026	EP Case Assignment Guide	TE/GE
7.11.3	04/2026	Tax Exempt Quality Measurement System (TEQMS)	TE/GE
7.11.4	05/2026	IRC 401(a) Pre-Approved Plans Program	TE/GE
7.11.5	06/2026	Proper Use of Determination Letter Caveats	TE/GE
7.11.6	04/2026	Multiemployer Plans	TE/GE
7.11.7	05/2026	Multiple Employer Plans	TE/GE
7.11.8	08/2025	EP Determinations Closing Agreement Program	TE/GE
7.11.9	04/2026	Mandatory and TEQMS Case Reviews	TE/GE
7.11.10	04/2026	EP Examination and Fraud Referral Procedures	TE/GE
7.11.11	04/2026	Proposed Adverse Cases	TE/GE
7.11.12	04/2026	Preparing Technical Advice Requests	TE/GE
7.11.13	08/2025	Employee Plans Determination IDRS Access Procedures	TE/GE
7.11.14	08/2025	Administrative Desk Guide	TE/GE
7.12.1	05/2026	Plan Terminations	TE/GE
7.13.1	08/2025	Determination Letter Applications	TE/GE
7.13.5	07/2026	Letter Generation	TE/GE
7.13.7	08/2025	Moving Cases through the EDS Inventory Control Subsystem	TE/GE
7.13.8	08/2025	EDS Unpostables	TE/GE
7.14.1	08/2025	Introduction	TE/GE
7.14.2	08/2025	Data Entry	TE/GE
7.14.5	09/2025	Inventory Control System (ICS)	TE/GE
7.14.6	08/2025	Management Information System (MIS)	TE/GE
7.15.1	08/2025	Employee Plans User Manual Introduction	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TE/GE

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
7.15.4	08/2025	Tax Exempt Determination System (TEDS) Roles and Delegation	TE/GE
7.15.6	08/2025	Navigating the Tax Exempt Determination System (TEDS)	TE/GE
7.15.7	08/2025	Electronic Case Processing	TE/GE
7.15.8	07/2025	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	TE/GE
7.20.1	12/2024	Exempt Organizations Determination Letter Overview	TE/GE
7.20.2	02/2026	Determination Letter Processing of Exempt Organizations	TE/GE
7.20.3	07/2026	Processing Foundation Classification and Miscellaneous Requests	TE/GE
7.20.4	05/2026	Automatic Revocation and Other Special Determination Issues	TE/GE
7.20.5	11/2025	Review Procedures for EO Determinations	TE/GE
7.20.6	01/2026	Anti-Terrorism and Other Emerging Issues	TE/GE
7.20.9	02/2026	Processing Form 1023-EZ	TE/GE
7.21.1	02/2026	Exempt Organizations Determinations Processing Overview	TE/GE
7.21.2	02/2026	Processing User Fees	TE/GE
7.21.5	02/2026	Determination Case Processing Assistance	TE/GE
7.21.8	02/2026	EDS Unpostables	TE/GE
7.21.10	02/2026	Processing EO Correspondence Requests	TE/GE
7.22.1	02/2026	Determination Letter Automation Systems Overview	TE/GE
7.22.4	02/2026	Tax Exempt Determination System (TEDS) User Manual	TE/GE
7.22.8	02/2026	EP/EO Determination System (EDS) User Manual	TE/GE
7.28.2	02/2026	Information Disclosure to State Officials Under IRC 6104(c)	TE/GE
7.28.4	11/2025	Public Inspection of Written Determinations Under IRC 6110	TE/GE

Part 21 Customer Account Services

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

21.5.11	10/2025	Employee Plan Accounts	TE/GE
21.7.7	10/2025	Exempt Organizations and Tax Exempt Bonds	TE/GE

Part 25 Special Topics

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

25.7.1	12/2025	Exempt Organizations/Business Master File and Support Processing	TE/GE
25.13.2	02/2026	TE/GE Taxpayer Correspondence Procedures	TE/GE
25.16.9	02/2026	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	TE/GE

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TPMO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.20	07/2024	Office of Professional Responsibility	All
1.1.28	05/2026	Return Preparer Office	All
1.25.1	07/2024	Rules Governing Practice Before the IRS	All
1.25.2	11/2022	Practitioner Enrollment	RPO
1.25.4	07/2024	Processing Circular 230 Disciplinary Cases	OPR
1.25.8	10/2023	Enrollment of Actuaries	RPO

Part 25 Special Topics

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

25.20.1	12/2023	Complaint Referrals	RPO
25.20.2	11/2022	Ghost Preparer Treatment	RPO
25.20.3	01/2024	Return Preparer Suitability	RPO
25.20.4	03/2024	Continuing Education	RPO

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.13	08/2025	Taxpayer Services	TS
1.2.61	07/2026	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	TS
1.4.10	08/2025	Return Integrity & Verification Operation Managers Guide	TS
1.4.11	08/2025	Field Assistance Guide for Managers	TS
1.4.16	02/2026	Accounts Management Guide for Managers	TS
1.4.18	07/2026	Electronic Products and Services Support (EPSS) Managers Guide	TS
1.4.21	01/2025	Accounts Management and Compliance Guide for System Administrators/Analysts	SB/SE
1.11.8	07/2026	Servicewide Electronic Research Program (SERP)	All
1.17.1	08/2025	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	All
1.17.2	12/2025	Publishing Systems and Programs	All
1.17.3	12/2025	Tax Products Program	All
1.17.7	09/2025	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	All
1.17.8	12/2025	Internal and Public Use Non-Tax Products	All
1.17.9	06/2025	User Guide for Requesting Published Products and Services	All
1.17.10	12/2025	IRS Published Product Identification	All
1.18.2	01/2025	Forecasting Requirements	All
1.18.3	10/2024	Tax Forms Distribution Programs	TS
1.18.4	09/2024	Technology and Program Support	TS
1.18.5	06/2025	National Distribution Center	TS
1.22.1	09/2024	Mail and Transportation Management Overview	All
1.22.2	08/2025	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	All
1.22.3	12/2024	Addressing and Packaging	All
1.22.4	12/2024	Postage Accountability and Reporting Requirements	All
1.22.5	12/2024	Mail Operations	All
1.22.6	08/2025	Transportation Management	All
1.22.8	01/2025	Mailing and Shipping Equipment	All
1.55.2	08/2025	Organizational Changes	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
1.55.6	01/2025	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	TS

Part 3 Submission Processing

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

3.0.101	09/2025	Schedule K-1 Processing	SB/SE
3.0.167	10/2025	Losses and Shortages	TS
3.0.230	11/2024	Lockbox Processing Procedures	TS
3.0.275	07/2024	Business Results Measures for Submission Processing Functions	TS
3.0.276	12/2024	General, Scorecard Performance Measure Process - Security and Internal Control Review	TS
3.5.10	08/2025	Remittance Transaction Research (RTR) System	TS
3.5.20	11/2025	Processing Requests for Tax Return/Return Information	TS
3.5.21	11/2025	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	TS
3.5.61	10/2025	Files Management and Services	TS
3.8.44	09/2025	Campus Deposit Activity	SB/SE
3.8.45	11/2025	Manual Deposit Process	TS
3.8.46	12/2024	Discovered Remittance	TS
3.8.47	11/2025	Manual Deposit for Field Office Payment Processing	TS
3.10.5	10/2025	Batch/Block Tracking System (BBTS)	SB/SE
3.10.8	09/2025	Information Returns Processing	TS
3.10.72	11/2025	Receiving, Extracting, and Sorting	LB&I
3.10.73	11/2025	Batching and Numbering	All
3.11.3	10/2025	Individual Income Tax Returns	SB/SE
3.11.6	10/2025	Data Processing (DP) Tax Adjustments	TS
3.11.10	09/2025	Revenue Receipts	TS
3.11.13	10/2025	Employment Tax Returns	TS
3.11.14	10/2025	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.11.15	11/2025	Return of Partnership Income	TS
3.11.16	10/2025	Corporate Income Tax Returns	TS
3.11.23	10/2025	Excise Tax Returns	TS
3.11.25	08/2025	Miscellaneous Tax Returns	TS
3.11.106	09/2025	Estate and Gift Tax Returns	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

IRM Number	Date	Title	Audience
3.11.154	10/2025	Unemployment Tax Returns	TS
3.11.180	09/2025	Allocated Tips	TS
3.11.212	09/2025	Applications for Extension of Time to File	SB/SE
3.11.213	09/2025	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	TS
3.11.217	11/2025	Form 1120-S Corporation Income Tax Returns	TS
3.11.249	09/2025	Processing Form 8752	TS
3.11.250	10/2025	Form 8300 Processing	TS
3.11.251	10/2025	Spousal Payment Transcript Processing	TS
3.12.2	10/2025	Individual Master File Error Resolution General Instructions	SB/SE
3.12.3	09/2025	Individual Income Tax Returns	SB/SE
3.12.8	09/2025	Information Returns Processing	SB/SE
3.12.10	10/2025	Revenue Receipts	SB/SE
3.12.13	10/2025	Employment Tax Returns	TS
3.12.14	10/2025	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	TS
3.12.15	10/2025	Return of Partnership Income	TS
3.12.16	09/2025	Corporate Income Tax Returns	TS
3.12.21	10/2025	Credit and Account Transfers	SB/SE
3.12.23	09/2025	Excise Tax Returns	TS
3.12.32	09/2025	General Unpostables	All
3.12.37	11/2025	IMF General Instructions	SB/SE
3.12.38	10/2025	BMF General Instructions	SB/SE
3.12.106	09/2025	Estate Tax Returns - Paper Correction Processing	TS
3.12.154	10/2025	Unemployment Tax Returns	TS
3.12.179	11/2025	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	TS
3.12.212	09/2025	Applications for Extension of Time to File Tax Returns	SB/SE
3.12.213	09/2025	Form 1066, U.S. REMIC Income Tax Return	TS
3.12.217	10/2025	Error Resolution Instructions for Form 1120-S	TS
3.12.220	10/2025	Error Resolution System for Excise Tax Returns	TS
3.12.249	09/2025	Processing Form 8752	TS
3.12.251	10/2025	Corporation Income Tax Returns	TS
3.12.263	10/2025	Estate and Gift Tax Returns	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

IRM Number	Date	Title	Audience
3.12.279	11/2025	BMF/CAWR/PMF Unpostable Resolution	TS
3.13.2	11/2025	BMF Account Numbers	TS
3.13.5	11/2025	Individual Master File (IMF) Account Numbers	TS
3.13.6	11/2025	Submission Processing Image Control Team (ICT) Correspondence Scanning	TS
3.13.40	09/2025	Application for Tax Identification Number for Pending U.S. Adoptions	TS
3.13.62	11/2025	Media Transport and Control	TS
3.13.122	09/2025	Individual Master File (IMF) Entity Control Unpostables	TS
3.13.222	10/2025	BMF Entity Unpostable Correction Procedures	TS
3.14.1	10/2025	IMF Notice Review	TS
3.14.2	10/2025	Notice Review - Business Master File (BMF) Notice Review	TS
3.17.5	10/2025	Hardcore Payment Tracers	TS
3.17.10	12/2025	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	SB/SE
3.17.20	12/2024	Refund Intercept Program	TS
3.17.21	09/2025	Credit and Account Transfers	TS
3.17.30	12/2025	SC Data Controls	TS
3.17.46	12/2025	Automated Non-Master File Accounting	SB/SE
3.17.79	12/2025	Accounting Refund Transactions	TS
3.17.80	12/2025	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
3.17.220	11/2025	Excess Collections File	LB&I
3.17.221	12/2024	Enterprise Computing Center Data Controls	TS
3.17.243	09/2025	Miscellaneous Accounting	TS
3.17.277	12/2025	Electronic Payments	TS
3.17.278	11/2025	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	TS
3.21.3	10/2025	Individual Income Tax Returns	TS
3.21.15	09/2025	Withholding on Foreign Partners	TS
3.21.19	10/2025	Foreign Trust System	LB&I
3.21.25	10/2025	Miscellaneous Tax Returns	LB&I
3.21.110	09/2025	Processing Form 1042 Withholding Returns	TS
3.21.111	09/2025	Chapter Three and Chapter Four Withholding Returns	TS
3.21.261	02/2026	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

IRM Number	Date	Title	Audience
3.21.263	10/2025	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	TS
3.21.264	09/2025	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	C&L
3.22.3	11/2025	Individual Income Tax Returns	TS
3.22.15	09/2025	Withholding on Foreign Partners	TS
3.22.19	10/2025	Foreign Trust System	SB/SE
3.22.110	09/2025	Processing Form 1042 Withholding Returns	TS
3.22.111	09/2025	Chapter Three and Chapter Four Withholding Database	TS
3.22.261	09/2025	Foreign Investment in Real Property Tax Act (FIRPTA)	LB&I
3.24.3	10/2025	Individual Income Tax Returns	TS
3.24.7	08/2024	Delinquent Accounts	TS
3.24.8	09/2025	Information Returns Processing	TS
3.24.10	09/2025	Revenue Receipts	SB/SE
3.24.13	09/2025	Employment Tax Returns	TS
3.24.14	09/2025	Fiduciary Income Tax Returns	TS
3.24.15	09/2025	Partnership Return of Income	TS
3.24.16	10/2025	Corporation Income Tax Returns	TS
3.24.21	10/2025	Credit and Account Transfers	TS
3.24.23	10/2025	Excise Tax Returns	TS
3.24.25	09/2025	BMF International Miscellaneous Tax Returns	TS
3.24.28	08/2025	Foreign Account Tax Compliance General Purpose Programs	SB/SE
3.24.29	12/2024	SCRS Error Resolution	TS
3.24.30	12/2024	Data Controls	SB/SE
3.24.37	09/2025	General Instructions	TS
3.24.38	09/2025	BMF General Instructions	TS
3.24.40	01/2025	Application for Taxpayer Identification Number for Pending U.S. Adoptions	TS
3.24.50	01/2025	Campus Performance Evaluation Reporting System	TS
3.24.106	09/2025	Estate Tax Returns	TS
3.24.133	09/2025	Residual Remittance Processing System	SB/SE
3.24.143	10/2025	Gift Tax Returns	TS
3.24.154	10/2025	Unemployment Tax Returns	TS
3.24.159	12/2024	SCRS SC Edits	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

IRM Number	Date	Title	Audience
3.24.162	12/2024	BOB Transcription Instructions	TS
3.24.180	01/2025	Allocated Tips	TS
3.24.183	12/2024	Planning and Control Data	SB/SE
3.24.202	08/2025	Supervisory Operator's Manual	TS
3.24.212	10/2025	Applications for Extension of Time to File Tax Returns	TS
3.24.213	02/2025	Real Estate Mortgage Investment Conduit Income Tax Returns	TS
3.24.226	02/2025	Declaration for Electronic Filing	SB/SE
3.24.249	11/2025	Fiscal Year Required Payments/Form 8752	TS
3.28.2	09/2025	Information Referral Process for Form 3949-A	TS
3.28.3	11/2024	Individual Income Tax Returns	TS
3.28.4	09/2025	Identity Theft Returns for Submission Processing	TS
3.28.6	11/2025	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	TS
3.30.10	02/2025	Cost Estimate Reference	TS
3.30.18	03/2026	Reports Teams Instructions for Work Planning and Control	TS
3.30.19	09/2025	Production Control and Performance Reporting	SB/SE
3.30.20	01/2025	Organization, Function, and Program (OFP) Codes	SB/SE
3.30.30	07/2026	Embedded Quality for Submission Processing (EQSP) System	TS
3.30.50	07/2025	Project PCA Production Control Accounting	FMSS
3.30.123	10/2025	Processing Timeliness: Cycles, Criteria and Critical Dates	Appeals
3.30.124	04/2025	Campus Monitoring Reports	SB/SE
3.30.126	07/2025	Control Data Analysis	TS
3.30.127	12/2025	Workload Scheduling	SB/SE
3.37.110	09/2025	Chapter 3 Withholding Returns	TS
3.38.147	09/2025	International Notices	TS
3.40.8	12/2024	Information Returns Processing	TS
3.40.37	12/2024	General Instructions	SB/SE
3.41.267	09/2025	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	TS
3.41.269	09/2025	Information Returns Processing on SCRIPS	TS
3.41.274	08/2025	General Instructions for Processing via SCRIPS	TS
3.41.275	08/2025	Scanner Operations on SCRIPS	TS
3.41.276	09/2025	Form 941 and Schedule R SCRIPS Processing	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
3.41.277	09/2025	Form 940 SCRIPS Processing	TS
3.42.4	08/2025	IRS e-file for Business Tax Returns	SB/SE
3.42.5	10/2025	IRS e-file of Individual Income Tax Returns	TS
3.42.7	08/2025	EPSS Help Desk Support	TS
3.42.8	08/2025	E-Services Procedures for Electronic Products and Services Support (EPSS)	TS
3.42.9	12/2025	IRS e-file of Information Returns	TS
3.42.10	08/2025	Authorized IRS e-file Providers	LB&I
3.42.20	07/2026	Preparer e-file Hardship Waiver Requests	TS
3.43.405	12/2025	Measured Employees Performance System (MEPS) for Managers	TS

Part 4 Examining Process

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

4.1.26	11/2025	Campus Exam Return Selection, Delivery and Monitoring	TS
4.19.10	11/2025	Campus Examination Fraud	SB/SE
4.19.14	11/2025	Refundable Credits Strategy	SB/SE
4.19.19	11/2025	Campus Examination Telephone Contacts	TS
4.19.20	11/2025	Automated Correspondence Exam (ACE) Processing Overview	SB/SE
4.19.21	12/2025	Clerical	SB/SE

Part 11 Disclosure, Communications, and Liaison

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

11.55.2	06/2025	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	TS
---------	---------	---	----

Part 21 Customer Account Services

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

21.1.1	08/2025	Accounts Management and Compliance Services Overview	LB&I
21.1.2	09/2025	Reference Materials Overview	LB&I
21.1.3	08/2025	Operational Guidelines Overview	LB&I
21.1.7	10/2025	Campus Support	SB/SE
21.2.1	08/2025	Systems	LB&I
21.2.2	08/2025	Research	LB&I
21.2.3	08/2025	Transcripts	TS

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
21.2.4	08/2025	Master File Accounts Maintenance	LB&I
21.3.1	08/2025	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	08/2025	Incoming and Outgoing Correspondence/Letters	Appeals
21.3.4	08/2025	Field Assistance	TS
21.3.5	08/2025	Taxpayer Inquiry Referrals Form 4442	All
21.3.6	08/2025	Forms and Information Requests	Appeals
21.3.7	08/2025	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	Appeals
21.3.8	08/2025	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
21.3.9	08/2025	Processing Reporting Agents File Authorizations	LB&I
21.3.10	08/2025	Practitioner Priority Service (PPS)	SB/SE
21.3.11	11/2025	Information Returns Reporting Procedures	TS
21.4.1	08/2025	Refund Research	SB/SE
21.4.2	08/2025	Refund Trace and Limited Payability	All
21.4.3	09/2025	Returned Refunds/Releases	SB/SE
21.4.4	08/2025	Manual Refunds	SB/SE
21.4.5	08/2025	Erroneous Refunds	SB/SE
21.4.6	08/2025	Refund Offset	SB/SE
21.5.1	08/2025	General Adjustments	TS
21.5.2	08/2025	Adjustment Guidelines	TS
21.5.3	08/2025	General Claims Procedures	TS
21.5.4	09/2025	General Math Error Procedures	SB/SE
21.5.5	09/2025	Unpostables	TS
21.5.6	08/2025	Freeze Codes	SB/SE
21.5.7	08/2025	Payment Tracers	All
21.5.8	08/2025	Credit Transfers	All
21.5.9	08/2025	Carrybacks	TS
21.5.10	08/2025	Examination Issues	SB/SE
21.5.13	08/2025	IRC 965 Transition Tax Procedures-Accounts Managemen	TS
21.6.1	08/2025	Filing Status and Exemption/Dependent Adjustments	All
21.6.2	08/2025	Adjusting TIN-Related Problems	All
21.6.3	09/2025	Credits	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
21.6.4	08/2025	Tax Computation / Accounting Period Changes	All
21.6.5	08/2025	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	SB/SE
21.6.6	08/2025	Specific Claims and Other Issues	TS
21.6.7	08/2025	Adjusting Individual Tax Accounts	TS
21.6.8	08/2025	Split Spousal Assessments	All
21.7.1	08/2025	BMF/NMF Miscellaneous Information	TS
21.7.2	08/2025	Employment and Railroad Tax Returns	SB/SE
21.7.3	09/2025	Unemployment Taxes	SB/SE
21.7.4	08/2025	Income Taxes/Information Returns	TS
21.7.9	07/2026	BMF Duplicate Filing Conditions	LB&I
21.7.10	09/2025	No-Merge Cases	SB/SE
21.7.11	08/2025	Additional Computer Paragraph Notices and Transcripts	SB/SE
21.7.12	08/2025	Non-Master File (NMF) Adjustments	SB/SE
21.7.13	08/2025	Assigning Employer Identification Numbers (EINs)	TS
21.8.1	08/2025	IMF International Adjustments	TS
21.8.2	08/2025	BMF International Adjustments	TS
21.8.4	08/2025	United States Certification for Reduced Tax Rates in Tax Treaty Countries	TS
21.8.5	08/2025	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	TS
21.8.6	09/2025	Exemptions from US Withholding (Form 8233)	TS
21.10.1	08/2025	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.)

22.30.1	09/2025	Stakeholder Partnerships, Education and Communication	TS
22.31.1	11/2025	IRS Language Services	All

Part 25 Special Topics

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

25.6.1	09/2025	Statute of Limitations Processes and Procedures	Appeals
25.13.1	07/2026	Taxpayer Correspondence Services	All

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

TS

IRM Number	Date	Title	Audience
25.21.3	07/2025	Marketplace Eligibility Determination and Reporting Requirements	All
25.23.1	09/2025	Identity Protection and Victim Assistance - Policy Guidance	All
25.23.2	08/2025	Identity Protection and Victim Assistance - General Case Processing	All
25.23.3	08/2025	IMF Non-Tax-Related IDT and Specialized Programs	TS
25.23.4	08/2025	IDTVA Paper Process	TS
25.23.9	08/2025	BMF Identity Theft Processing	TS
25.23.10	08/2025	Compliance Identity Theft Case Processing	TS
25.23.11	08/2025	Business Master File (BMF) Identity Theft Procedures for Accounts Management	TS
25.23.12	08/2025	IMF Identity Theft Toll-Free Guidance	TS
25.23.13	09/2025	Income Related Identity Theft	TS
25.24.1	08/2025	Return Preparer Misconduct Victim Assistance - General Overview	TS
25.24.2	08/2025	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	TS
25.25.1	08/2025	Return Integrity and Verification Operation Business Master File Procedures	TS
25.25.2	08/2025	Revenue Protection Screening Procedures for Individual Master File Returns	TS
25.25.3	08/2025	Revenue Protection Verification Procedures for Individual Master File Returns	TS
25.25.4	11/2025	Integrity & Verification Identity Theft Return Procedures	TS
25.25.5	08/2025	General Correspondence Procedures	TS
25.25.6	08/2025	Taxpayer Protection Program	TS
25.25.7	08/2025	Automated Questionable Credit Program	TS
25.25.8	11/2025	Revenue Protection External Lead Procedures	TS
25.25.9	11/2025	Revenue Protection Prisoner Lead Procedures	TS
25.25.10	01/2026	Frivolous Return Program	TS
25.25.11	01/2026	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	TS
25.25.12	08/2024	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	TS
25.25.13	07/2026	Account Resolution for Return Integrity Verification Operations (RIVO)	TS

Internal Revenue Manual (IRM)
Owner / Audience Index
July 2026
TXO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.33	09/2024	Taxpayer Experience Office	All
--------	---------	----------------------------	-----

Internal Revenue Manual (IRM)

Owner / Audience Index

July 2026

WO

<i>IRM Number</i>	<i>Date</i>	<i>Title</i>	<i>Audience</i>
-------------------	-------------	--------------	-----------------

Part 1 Organization, Finance and Management

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

1.1.26	07/2025	Whistleblower Office	All
--------	---------	----------------------	-----

Part 25 Special Topics

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

25.2.1	01/2025	General Operating Division Guidance for Working Whistleblower Claims	All
--------	---------	--	-----

25.2.2	09/2024	Whistleblower Awards	All
--------	---------	----------------------	-----

Internal Revenue Manual (IRM)

Alphabetical Index

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Abandoned Property	9.7.11	03-2025	36438Y
Abatement and Suspension of Underpayment Interest	20.2.7	03-2025	32968D
Abatements, Reconsiderations and Adjustments	5.1.15	03-2025	28316H
Absence and Leave for Military-Related Reasons	6.630.2	07-2023	69450Y
Abusive Tax Avoidance Transaction Program	5.20.1	10-2024	38109M
Abusive Tax Avoidance Transactions Time Reporting	5.20.2	02-2025	38110N
Abusive Transaction Penalties	8.11.7	10-2024	55129S
Acceptance Processing	5.8.8	07-2026	27848M
Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	8.23.4	12-2024	50805R
Account and Processing Support (APS) Statute Responsibility	8.21.2	02-2022	39927A
Account Processing of Requests for Relief from Joint and Several Liability	25.15.9	03-2022	30273V
Account Resolution for Return Integrity Verification Operations (RIVO)	25.25.13	07-2026	69417N
Accounting Control General Ledger Policies and Procedures	3.17.64	09-2025	57118F
Accounting Refund Transactions	3.17.79	12-2025	33915A
Accounting Reports Analyst - Responsibilities	3.17.15	09-2025	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	1.4.21	01-2025	35895N
Accounts Management and Compliance Services Overview	21.1.1	08-2025	36800E
Accounts Management Guide for Managers	1.4.16	02-2026	35344R
Acquired Property and Property Redeemed by the United States	5.10.7	05-2021	35407P
ACS Inventory	5.19.5	03-2025	36864Y
ACS Support	5.19.6	06-2026	36865J
Actions on Decision	36.3.1	03-2013	39021D
Actions on Post-Accepted Offers	5.8.9	09-2024	27849X
Actions Prior to Sale	5.10.4	06-2026	35404I
Additional Computer Paragraph Notices and Transcripts	21.7.11	08-2025	36851V
Addressing and Packaging	1.22.3	12-2024	31773K
Adjusted Returns, Abatements and Claims	4.23.13	07-2024	35234U
Adjusting Individual Tax Accounts	21.6.7	08-2025	36838C
Adjusting TIN-Related Problems	21.6.2	08-2025	36833Z
Adjustment Guidelines	21.5.2	08-2025	36822S
Adjustments to International Cases	5.21.8	10-2024	65390T
Administration and Security	13.4.2	03-2023	35620K
Administrative (Non-tax) Debt Management	1.36.4	07-2026	68711S
Administrative Adjustment Request	8.19.7	05-2025	41804U
Administrative and Judicial Actions for Estate Taxes	5.5.9	02-2025	61777Q
Administrative Cases	38.2.1	08-2008	39136D
Administrative Cost and Qualified Offer Cases	8.7.15	08-2025	59921E
Administrative Desk Guide	7.11.14	08-2025	92991U
Administrative Investigations and General Investigative Procedures	9.5.1	04-2026	36216I

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Administrative Joint Investigation	25.1.4	11-2023	27684C
Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	6.630.4	02-2024	71176V
Administrative Matters	4.70.11	08-2025	93349C
Administrative Requests for Grants of Statutory Use Immunity	38.1.2	10-2007	39134H
Administrative Support	8.27.1	08-2025	93250C
Administrative Waiver	1.35.13	07-2024	57075Z
Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	1.4.53	07-2025	39990Z
Advisory Responsibilities for Processing Estate Tax Liens	5.5.8	01-2025	35488U
Advocacy Projects	13.2.5	10-2022	73767K
Advocating for Case Resolution	13.1.24	08-2025	71441H
Affirmative Litigation	34.6.1	07-2021	38021T
Affordable Care Act (ACA) Hospital Compliance Review	4.70.1	11-2025	71182Z
Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	3.41.267	09-2025	52522T
Aggregate Limitation on Pay and Special Rate Schedules	6.530.1	12-2023	20194B
Agreed Pre-90-Day Income Tax Cases	8.2.1	07-2026	36187Q
Agreed TEFRA Partnership Cases	8.19.11	05-2025	52412W
AIMS Command Code AM424	2.8.2	12-2024	28756V
AIMS Command Code AMAXU	2.8.6	12-2025	28760D
AIMS Command Code AMCLS	2.8.7	12-2025	28762Z
AIMS Command Code AMDIS	2.8.3	12-2024	28757G
AIMS Command Code AMRET	2.8.9	12-2024	50448E
AIMS Command Code AMSOC	2.8.5	12-2025	28759C
AIMS Command Code AMSTU	2.8.4	12-2024	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	2.8.8	12-2024	28763K
AIMS/ERCS Staff	4.7.10	06-2022	30469P
Allocated Tips	3.11.180	09-2025	33583Y
Allocated Tips	3.24.180	01-2025	34713M
Allocation of Income and Deductions Under IRC 482	4.11.5	08-2025	36009R
Alternative Rating and Selection	6.337.1	11-2009	53384Z
Alternatives to Collection Action	8.22.7	08-2020	58571W
Analysis Techniques and Deliverables	2.5.11	11-2023	36327Q
Annual Certification Requirements	10.6.5	03-2022	71633J
Answers	35.2.2	08-2022	29783M
Anti-Terrorism and Other Emerging Issues	7.20.6	01-2026	49353M
Appeal Recommendations in General	36.2.1	03-2012	39015Z
Appeals Bankruptcy Cases	8.7.6	03-2025	50792Z
Appeals Case Memo Procedures	8.6.2	07-2025	50786V
Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	8.7.20	03-2022	70467D
Appeals Centralized Database System (ACDS)	8.20.3	12-2025	33442C

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Appeals Employment Tax Procedures	8.7.16	01-2025	59972V
Appeals Estate and Gift Tax Cases	8.7.4	07-2019	50789C
Appeals Innocent Spouse Case Procedures	8.7.12	06-2021	72591Y
Appeals Inventory Validation Process	8.10.3	01-2026	52445R
Appeals Management Statute Responsibility	8.21.4	04-2019	39930X
Appeals Managers Procedures	1.4.28	12-2024	50773S
Appeals of Tax Court Cases	36.2.5	08-2020	39019R
Appeals Operating Directives and Guidelines	8.1.1	01-2024	36182N
Appeals Processes Involving Liens	5.12.6	01-2026	36255H
Appeals Processing Employee Automated System (PEAS)	8.20.10	03-2025	40991U
Appeals Referral Procedures	4.24.10	06-2023	35213R
Appeals Remittance Procedures	8.7.17	12-2024	63101S
Appeals Rulings	8.6.3	03-2025	50787G
Appeals Settlement Guidelines	33.3.3	11-2010	29161S
Appeals Technical Employees Statute Responsibility	8.21.3	08-2018	39929W
Appeals, Mediation, and Settlement Procedures	4.25.13	10-2021	58886Y
Application for Tax Identification Number for Pending U.S. Adoptions	3.13.40	09-2025	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40	01-2025	52544H
Application Security and Development	10.8.6	09-2025	50384V
Application Security Policy	10.8.11	09-2024	75047F
Application Server Security Policy	10.8.23	08-2025	71249P
Applications for Extension of Time to File	3.11.212	09-2025	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20	07-2026	54309S
Applications for Extension of Time to File Tax Returns	3.12.212	09-2025	33751Q
Applications for Extension of Time to File Tax Returns	3.24.212	10-2025	34467H
AQMS Purpose and Guidelines	8.1.7	07-2022	50777K
Arbitration and Mediation	35.5.5	12-2010	38057V
Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	36.2.6	05-2022	39020S
Arrests	9.4.12	07-2025	36215X
Assessment Procedures (Centralized Case Processing)	4.15.3	02-2025	28046S
Asset Management Hardware Procedures	2.149.3	07-2026	67521C
Asset Management Policy	2.149.1	05-2024	67329K
Asset Management Process Description	2.149.2	07-2026	67331W
Asset Management Software Procedures	2.149.4	07-2026	67522N
Assigning Employer Identification Numbers (EINs)	21.7.13	08-2025	32186R
Audit Process for General Accountability Office (GAO) and TreasuryInspector General for Tax Administration (TIGTA)	11.5.1	08-2022	48639B
Authentication Risk Assessments in Non-Digital Channels	10.10.2	02-2023	75235P
Authorities and Responsibilities	1.29.1	10-2024	69176B
Authority	9.1.2	03-2025	36201J
Authorization of Entity Access	10.10.4	03-2025	94861Z
Authorized IRS e-file Providers	3.42.10	08-2025	36617X

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Automated Collection System Guide for Managers and Systems Analysts	1.4.61	07-2026	74335G
Automated Correspondence Exam (ACE) Processing Overview	4.19.20	11-2025	48160P
Automated Discharge System (ADS)	5.9.18	08-2025	39976V
Automated External Defibrillator (AED) Program	10.6.8	09-2025	95615T
Automated Levy Programs	5.11.7	10-2024	30480M
Automated Levy Programs	5.19.9	02-2026	30604M
Automated Non-Master File Accounting	3.17.46	12-2025	33900B
Automated Proofs of Claim (APOC)	5.9.14	04-2025	39971S
Automated Questionable Credit Program	25.25.7	08-2025	61692E
Automated Substitute for Return (ASFR) Program	5.18.1	09-2025	36854C
Automated Underreporter Technical and Clerical Managers and Coordinators Guide	1.4.19	03-2025	33113W
Automatic Revocation and Other Special Determination Issues	7.20.4	05-2026	36938D
Awards	6.451.1	09-2025	30095H
Awards of Litigation and Administration Costs and Fees	35.10.1	12-2023	30013R
Background Information Note (BIN) and Legal Memorandum (Legal Memo)	32.2.4	08-2004	29176R
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	5.11.1	07-2026	35743K
Backup Withholding Program	5.19.3	07-2025	36862C
Balance Due	5.19.1	02-2026	36860G
Balancing Civil and Criminal Cases	5.1.5	05-2025	27787K
Bank Levies	5.11.4	02-2018	35747C
Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12	06-2021	50016Q
Bank Secrecy Act Examiner Responsibilities	4.26.6	03-2026	27704J
Bank Secrecy Act History and Law	4.26.5	08-2025	27703Y
Bank Secrecy Act Penalties	4.26.7	07-2025	27706F
Bank Secrecy Act, Case Selection (CS)	4.26.3	08-2025	27702N
Bankruptcy Procedures	4.71.23	05-2026	61730H
Barred Statute Procedures	8.21.7	07-2025	39934P
Basic Principles of Community Property Law	25.18.1	05-2023	38246Q
Batch/Block Tracking System (BBTS)	3.10.5	10-2025	33393S
Batching and Numbering	3.10.73	11-2025	53717M
Bipartisan Budget Act (BBA) Assessment Processing	5.19.27	02-2025	95071X
Bipartisan Budget Act of 2015 (BBA)	8.19.14	10-2021	72987U
BMF Account Numbers	3.13.2	11-2025	33746X
BMF Duplicate Filing Conditions	21.7.9	07-2026	36849J
BMF Entity Unpostable Correction Procedures	3.13.222	10-2025	33790P
BMF General Instructions	3.12.38	10-2025	32384X
BMF General Instructions	3.24.38	09-2025	39345Q
BMF Identity Theft Processing	25.23.9	08-2025	67669X
BMF Installment Agreements	5.14.7	03-2022	28509U
BMF International Adjustments	21.8.2	08-2025	49814S
BMF International Miscellaneous Tax Returns	3.24.25	09-2025	34384R
BMF Underreporter (BUR) Control	4.119.1	12-2025	55352J

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
BMF Underreporter (BUR) Manager and Coordinator Handbook	4.119.3	08-2025	55354F
BMF Underreporter (BUR) Program	4.119.4	11-2025	55355Q
BMF/CAWR/PMF Unpostable Resolution	3.12.279	11-2025	31656Y
BMF/NMF Miscellaneous Information	21.7.1	08-2025	36841Z
BOB Transcription Instructions	3.24.162	12-2024	34677F
Bondholder Identification and Referrals	4.70.20	02-2026	93364R
Branded Prescription Drug Fee	25.21.1	02-2025	59067T
BSA Examiner Responsibilities for Form 8300 Examinations	4.26.11	02-2026	27709M
BSA Search	4.26.4	08-2025	35434W
Business Impact Analysis (BIA) Security Policy	10.8.13	06-2024	94199Q
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11	08-2025	68577G
Business Master File (BMF) Return Delinquency	5.19.22	05-2025	59241P
Business Results Measures for Submission Processing Functions	3.0.275	07-2024	32289Z
Business Returns IRC 6020(b) Processing	5.18.2	07-2024	36855N
Business Unit Delegations of Authority for Chief Financial Officer	1.2.69	08-2024	93079N
Business Unit Delegations of Authority for Criminal Investigation	1.2.70	02-2026	94502F
Business Valuation Guidelines	4.48.4	09-2020	39441Z
Calendar Calls	35.6.1	08-2004	29863V
Campaign Development Process	4.50.1	01-2026	69791W
Campus Appeals Docketed Cases	8.4.2	08-2025	50785K
Campus Backup Withholding Return Compliance Program Procedures	4.19.26	10-2022	73754H
Campus Collection Fraud Procedures	25.1.11	07-2021	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19	08-2025	52390T
Campus Compliance Operations Site	4.22.5	04-2020	33011Z
Campus Deposit Activity	3.8.44	09-2025	33386D
Campus Employment Tax Non-Filer Program	4.23.26	01-2024	52560H
Campus Estate and Gift	4.25.2	10-2023	34469D
Campus Exam Return Selection, Delivery and Monitoring	4.1.26	11-2025	49273D
Campus Examination Fraud	4.19.10	11-2025	48148H
Campus Examination Fraud Procedures	25.1.14	09-2021	54034A
Campus Examination Telephone Contacts	4.19.19	11-2025	48158D
Campus Monitoring Reports	3.30.124	04-2025	34770H
Campus Performance Evaluation Reporting System	3.24.50	01-2025	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17	03-2025	51133M
Campus Procedures for Excise Tax	4.24.22	07-2026	74339Y
Campus Procedures for Handling Identity Theft	5.19.21	08-2025	57474S
Campus Procedures for Securing Financial Information	5.19.13	03-2025	26077x
Campus Support	21.1.7	10-2025	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8	09-2020	40897H
Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	8.20.5	01-2026	36043N
Career and Career-Conditional Employment	6.315.1	01-2024	52705K

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Carrybacks	21.5.9	08-2025	36829R
CAS Technical and Procedural Information	4.47.2	05-2026	27550V
Case and Inventory Management	13.1.11	06-2025	30662S
Case Building, Classification, Storage and Delivery	4.1.5	01-2026	27608A
Case Closing Procedures	4.25.10	01-2025	58883R
Case Closings	4.24.21	08-2025	67932N
Case Development and Processing Guidelines	4.64.1	09-2020	66119C
Case File Management	30.9.1	07-2005	29712D
Case Processing	4.8.2	03-2017	31456W
Cases Requiring Special Handling	5.1.12	08-2024	27992F
Cases Requiring Special Handling	8.22.6	08-2020	58569K
Casework Communications	13.1.6	08-2025	30657Z
Caution Upon Contact Taxpayer	25.4.2	07-2025	36337M
CAWR Control	4.19.22	07-2025	50661Z
CAWR Manager and Coordinator Guide	1.4.22	07-2025	50658C
CAWR Reconciliation Balancing	4.19.4	06-2025	36858U
CCP Installment Agreements	5.4.11	09-2024	49239H
CDE Application and Procedures	4.103.1	03-2025	55116P
Central Log Server Security Policy	10.8.63	05-2025	93425T
Central Withholding Agreement Program Team Manager Handbook	1.4.24	07-2026	57275B
Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	10.10.3	04-2025	93548T
Centralized Case Processing	4.7.8	06-2022	30467T
Centralized Files and Scheduling	4.19.12	05-2026	48150T
Centralized Lien Operation	5.19.12	04-2024	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	06-2024	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	06-2024	27842Y
Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	4.31.10	04-2025	93594H
Centralized Partnership Audit Regime (BBA) Field Examination Procedures	4.31.9	05-2026	72936D
Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	4.31.13	08-2025	94581O
Certain Technical Issues	4.10.13	07-2023	35206C
Certification of State Federal Unemployment Tax Act (FUTA) Credits	4.19.5	10-2024	36859F
Change Management Policy	2.125.1	06-2026	70893D
Change Management Process Description	2.125.2	05-2026	70895Z
Changes in Accounting Methods	4.11.6	02-2021	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10	01-2023	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	06-2026	57350H
Chapter 3 Withholding Returns	3.37.110	09-2025	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	04-2026	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111	09-2025	38623V
Chapter Three and Chapter Four Withholding Returns	3.21.111	09-2025	38622K

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Chief Counsel	1.1.6	01-2023	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1	11-2017	29598J
Chief Counsel's Legal Advice Program	33.1.2	01-2021	39431D
Chief Financial Officer	1.1.21	10-2024	37682C
Chief, Communications and Liaison	1.1.11	02-2020	30385O
Child Care Subsidy Program	6.792.1	05-2025	55803T
Church Tax Inquiries and Examinations Under IRC 7611	4.70.19	11-2023	93363G
Circulating Draft Publication Items	32.2.6	11-2019	39007Z
Civil Considerations	9.5.13	08-2025	36234E
Civil Fraud	25.1.6	06-2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1	10-2020	69216A
Civil Seizure and Forfeiture	9.7.2	01-2025	35087F
Claim and Overassessment Cases	8.7.7	12-2019	50793K
Claims	4.19.16	10-2024	48155W
Claims and Abatements	4.70.17	11-2023	93355G
Claims And Petitions	9.7.7	08-2025	36436C
Claims for Refund and Requests for Abatement	4.10.11	08-2025	35204G
Claims, Suits, and Related Matters	39.3.1	04-2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	04-2026	71614C
Classification of NRP Returns	4.22.3	11-2023	33008C
Classification Settlement Program (CSP)	4.23.6	02-2024	35226U
Classified National Security Information	10.9.1	11-2023	51732H
Clearing and Approving the Internal Revenue Manual (IRM)	1.11.9	02-2025	53704J
Clerical	4.19.21	12-2025	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	07-2026	57550J
Closing a Bankruptcy Case	5.9.17	01-2026	39975K
Closing a Regulation Project	32.1.9	08-2018	39004S
Closing Agreements Covering Specific Matters	32.3.4	10-2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	07-2026	28391Y
Closing and Post Closing Actions	8.22.9	08-2022	58573S
Closing Appeal Cases	36.2.4	04-2013	39018G
Closing Procedures	9.5.14	04-2026	36235P
Closing Procedures	35.9.3	08-2019	30012G
Closing TAS Cases	13.1.21	01-2024	47434M
Cloud Computing Security Policy	10.8.24	02-2024	68066U
Collaborative Efforts	13.2.7	04-2026	73769G
Collateral Agreements	5.8.6	10-2024	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	05-2023	35489F
Collectibility Determination	5.7.5	05-2025	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	04-2024	35487J
Collecting from Limited Liability Companies	5.1.21	10-2020	50718T
Collection Appeal Rights	5.1.9	08-2025	35409L
Collection Appeal Rights	5.19.8	03-2026	28018A

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Collection Appeals Program (CAP)	8.24.1	04-2026	50808Y
Collection Cases	8.19.8	07-2025	48402M
Collection Due Process Appeals Program	8.22.4	09-2025	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	04-2025	33258K
Collection Inventory	5.1.20	10-2024	50396N
Collection of Taxes in Community Property States	25.18.4	08-2025	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	05-2023	35486Y
Collection Operations Transcript Processing	5.19.10	04-2026	34453T
Collection Reports	5.2.4	02-2026	35464K
Collection Statute Expiration	5.1.19	05-2026	37576X
Collection Time Reporting	5.2.1	02-2026	35459R
Collection Tools for International Cases	5.21.3	08-2023	20355E
Command Code ACTON	2.3.12	01-2025	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	05-2026	28218C
Command Code ASIGN	2.4.50	05-2026	28241R
Command Code ATINQ	2.3.71	05-2026	28183W
Command Code BRTVU	2.3.57	12-2025	58088M
Command Code CCASG for Case Control Activity System	2.4.42	06-2025	28234C
Command Code CDPTR	2.4.57	11-2023	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	11-2023	33046Q
Command Code CHKCLR and CHKCL	2.4.23	03-2025	28214K
Command Code CRMNL	2.4.22	11-2023	28213Z
Command Code CSEDR	2.4.38	07-2024	28230K
Command Code DAILY	2.3.30	06-2024	28143M
Command Code DDBCK/ DDBCX / DDBCS	2.4.58	03-2025	38335K
Command Code DDBKD	2.3.80	02-2025	37170F
Command Code DDBMF	2.3.87	05-2025	93183W
Command Code DDBOL	2.3.54	02-2025	30809R
Command Code DDPOL	2.3.74	12-2025	28186D
Command Code DFAST and DLITE	2.3.85	08-2025	61664M
Command Code DOALL	2.4.34	01-2025	28226C
Command Code DUPED	2.4.53	02-2025	31276M
Command Code ECREQ	2.3.27	12-2024	28140F
Command Code EFTPS	2.3.70	08-2025	28182L
Command Code EICMP	2.3.49	12-2025	28161I
Command Code EMFOL	2.3.64	12-2024	28177S
Command Code ENMOD	2.3.15	01-2026	28128X
Command Code EPLAN	2.4.46	01-2025	28100V
Command Code ESTAB	2.3.62	01-2025	28174L
Command Code ESTABA	2.3.81	01-2025	55093B
Command Code ESTABD	2.3.17	05-2025	28130J
Command Code ESTABH	2.3.82	01-2025	55095X

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Code ESTABM	2.3.18	01-2025	28131U
Command Code ESTABR	2.3.56	01-2025	28168H
Command Code FTDPN	2.3.28	12-2024	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	11-2023	64077N
Command Code IMFOL	2.3.51	01-2026	28163E
Command Code IRPOL	2.3.86	12-2025	67908N
Command Code IRPTR	2.3.35	01-2026	28102R
Command Code ISTSD	2.3.76	11-2023	32675P
Command Code ISTSE	2.3.77	11-2023	32676A
Command Code ISTR	2.4.56	08-2024	32674E
Command Code LEVY	2.4.31	12-2024	28223V
Command Code LOCAT	2.3.78	05-2024	32689D
Command Code MESSG	2.4.4	12-2024	28192H
Command Code MFTRA	2.3.32	01-2025	28145I
Command Code NMFST	2.4.14	11-2023	28203D
Command Code NMFTM	2.4.11	11-2023	28200W
Command Code NOREF Overview	2.4.37	12-2024	28229J
Command Code NRP97	2.4.45	02-2025	28237J
Command Code PATRA	2.3.34	01-2025	28147E
Command Code PDTUP	2.4.32	08-2025	28224G
Command Code PICRD	2.3.40	05-2024	28152X
Command Code PIEST	2.3.41	12-2024	28153I
Command Code PIFTF	2.3.43	12-2024	28155E
Command Code PINEX	2.4.43	01-2025	28235N
Command Code PIVAR	2.3.44	12-2024	28156P
Command Code PLINF and PLINQ	2.3.66	06-2024	28178D
Command Code PMFOL	2.3.53	06-2026	28165A
Command Code SCFTR	2.3.36	06-2024	28148P
Command Code STN90	2.4.35	12-2024	28227N
Command Code TDINQ	2.3.26	02-2026	28139E
Command Code TERUP	2.4.13	04-2025	28202S
Command Code TMSSN	2.4.59	05-2025	54615Z
Command Code TXCMP	2.3.38	12-2025	28150B
Command Code UNLCE	2.4.41	12-2024	28233R
Command Code UPDIS for the GUF System	2.3.48	07-2025	28160X
Command Code UPTIN for the GUF System	2.3.37	07-2025	28149A
Command Code URINQ (URF)	2.3.20	03-2023	28133Q
Command Code VPARS	2.3.69	01-2025	28181A
Command Code VPMMSG	2.4.47	01-2025	28238U
Command Code VPPIN	2.4.48	01-2025	28239F
Command Code XSINQ	2.3.45	12-2024	28157A
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	12-2025	28207V
Command Codes ASEDD and ASEDR	2.4.39	07-2024	28231V

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	05-2024	28216G
Command Codes BMFOL and BMFOR	2.3.59	02-2026	28171E
Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	02-2025	28144X
Command Codes CHK64 and CHK64R	2.4.21	05-2025	28211D
Command Codes DELET and CCPYT	2.4.12	05-2025	28201H
Command Codes DM1DT and DTVUE	2.3.25	12-2025	28138T
Command Codes DUPOL and DUPPG	2.3.68	12-2025	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	09-2025	28225R
Command Codes ELFUP and ELFRQ	2.3.55	11-2025	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	04-2025	28198V
Command Codes EOREQ and EOCHG	2.4.10	01-2025	28199G
Command Codes ESIGN and BSIGN	2.4.8	01-2026	28197K
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	05-2025	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	07-2025	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	03-2023	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	06-2024	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30	08-2025	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47	12-2025	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	12-2024	28142B
Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	02-2025	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	08-2025	28194D
Command Codes MFREQ and RECON	2.3.10	12-2023	28123U
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	04-2024	28172P
Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	03-2025	28193S
Command Codes REQ54 and ADJ54	2.4.16	04-2025	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	06-2026	28209R
Command Codes RFINK and RAFRQ	2.3.16	02-2025	28129I
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	02-2025	28232G
Command Codes RFUND and REFAP	2.4.20	01-2025	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	12-2025	28175W
Command Codes RTVUE and RTFTP	2.3.52	12-2025	57904Z
Command Codes STAUP, STATI and STATB	2.4.28	02-2025	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	01-2025	28221Z
Command Codes TPCIN and TPCOL	2.4.52	12-2025	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	12-2025	28185S
Command Codes TXMOD and SUMRY	2.3.11	01-2026	28124F

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	12-2024	28236Y
Common Bankruptcy Issues	5.9.4	09-2025	39959K
Complaint Referrals	25.20.1	12-2023	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	04-2025	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	08-2025	57674U
Compliance Identity Theft Case Processing	25.23.10	08-2025	67725W
Compliance Review of Form 8038-CP	4.81.12	06-2026	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	03-2024	55752N
Computer Audit Specialist Program (CAS)	4.47.1	05-2026	27549U
Computer Matching and Privacy Protection Act	11.3.39	01-2025	30463B
Conducting the Seizure	5.10.3	09-2025	35403X
Conference and Issue Resolution	8.6.1	02-2025	36054U
Configuration Management (CM) Process	2.150.2	05-2026	60767K
Configuration Management Policy	2.150.1	07-2026	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	06-2024	75426G
Conflicts in Appeal or Certiorari Recommendations and SettlementOffers	36.2.3	08-2004	39017V
Congressional Affairs Program	11.5.2	01-2026	39914X
Congressional Affairs Program	13.1.8	08-2025	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	07-2021	29164Z
Congressional Inquiries	11.3.4	07-2023	30426Y
CONSENSUAL MONITORING	9.4.7	07-2024	36210U
Contact with the Public and the Media	11.1.3	04-2026	31863P
Container Platform Security Policy	10.8.12	02-2024	93794J
Content Policies and Standards for Intranet Sites	11.1.4	06-2026	37584X
Continuing Education	25.20.4	03-2024	94304Z
Continuity Plan Requirements	10.6.2	03-2022	71637B
Contractor Investigations	10.23.2	08-2025	51142X
Control Data Analysis	3.30.126	07-2025	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	11-2023	53316X
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	04-2023	59702V
Coordination and Clearance	32.2.5	01-2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10-2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	03-2023	38331S
Coordination of Settlements With Other Related Matters	35.5.3	08-2004	38055Z
Corporate Income Tax Returns	3.11.16	10-2025	33500X
Corporate Income Tax Returns	3.12.16	09-2025	33660A
Corporate Tax Administration Tools	1.4.5	01-2025	33211B
Corporation Income Tax Returns	3.12.251	10-2025	33761M
Corporation Income Tax Returns	3.24.16	10-2025	34357K
Correspondence and Closing Letters	4.4.7	07-2022	30317M
Correspondence Guidelines	30.10.1	07-2005	29183G
Cost Estimate Reference	3.30.10	02-2025	32204C

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Cost Estimating Guidelines	1.33.9	08-2025	94807L
Counsel Library Services	30.8.1	12-2013	29813P
Courtesy Investigations	5.1.8	05-2025	27789G
Credit and Account Transfers	3.12.21	10-2025	33670W
Credit and Account Transfers	3.17.21	09-2025	33880U
Credit and Account Transfers	3.24.21	10-2025	34373K
Credit Transfers	21.5.8	08-2025	36828G
Credit Transfers and Reprocessing Returns	4.4.3	05-2023	30313U
Credits	21.6.3	09-2025	36834K
Criminal Forfeiture	9.7.3	11-2025	36431Z
Criminal Investigation	1.1.19	07-2025	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	02-2026	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	04-2026	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	06-2025	36425V
Criminal Investigation Strategies	9.5.3	07-2024	36218E
Criminal Referrals	25.1.3	11-2023	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	05-2025	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	03-2025	65270A
Criminal Statutory Provisions and Common Law	9.1.3	05-2024	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	04-2015	48692E
Currently Not Collectible	5.16.1	03-2025	29751C
Custody and Storage of Seized Assets	9.7.6	07-2024	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	12-2023	35727K
Damages Litigation	34.5.7	08-2023	39027R
Data Controls	3.24.30	12-2024	34566X
Data Entry	7.14.2	08-2025	27762P
Data Exchange Program	11.4.2	07-2025	33482M
Data Management Process	2.120.11	05-2024	74890K
Data Processing (DP) Tax Adjustments	3.11.6	10-2025	33455F
Database Design Techniques and Deliverables	2.5.13	12-2024	36192J
Database Security Policy	10.8.21	09-2025	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10-2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	08-2004	29648E
Debtors' Delinquent Accounts	5.9.3	12-2024	39958Z
Decedent and Estate Tax Accounts	5.5.1	03-2020	35478Y
Decision Documents	35.8.6	07-2012	30009J
Declaration for Electronic Filing	3.24.226	02-2025	34734P
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	03-2022	33078A
Defense Letters	34.5.1	07-2021	29661X
Delegated Examining Authority	6.250.3	12-2012	53381S

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Delegations of Authority and Designations	30.3.2	02-2025	29599U
Delinquent Accounts	3.24.7	08-2024	34318L
Delinquent and Substitute for Return Processing	4.4.9	10-2022	30319I
Delinquent Return Investigations	5.1.11	08-2025	27791S
Delinquent Return Procedures	4.23.12	06-2023	35233J
Delinquent Returns and SFR Procedures	4.25.8	09-2024	58881V
Design Techniques and Deliverables	2.5.12	12-2021	35415P
Designating a Case for Litigation	33.3.6	12-2010	39523E
Designation of cases for litigation	4.10.28	09-2024	69295J
Designation of Documents	11.3.12	08-2023	30435J
Determination Case Processing Assistance	7.21.5	02-2026	27618W
Determination Letter Applications	7.13.1	08-2025	36027N
Determination Letter Automation Systems Overview	7.22.1	02-2026	27951K
Determination Letter Processing of Exempt Organizations	7.20.2	02-2026	36935W
Determining Employment Tax Liability	4.23.8	04-2024	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	04-2020	27738P
Development of IRC 482 Cases	4.61.3	01-2023	27728T
Direct File Pilot - Customer Support	25.32.1	12-2023	94526P
Direct Pay Bonds	4.82.3	07-2021	68187Y
Disaster Assistance Relief	4.2.2	08-2025	34443X
Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	12-2025	33019J
Disclosure	4.26.14	01-2026	27711Y
Disclosure	5.1.22	06-2026	52164V
Disclosure	9.3.1	12-2024	36250E
Disclosure Case Processing and Inventory Management	11.3.41	04-2025	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	08-2023	30457X
Disclosure of Information	37.1.2	08-2004	39104T
Disclosure of Official Information	4.2.5	07-2025	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	08-2023	30450Y
Disclosure to Designees and Practitioners	11.3.3	07-2023	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	04-2025	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	08-2024	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	08-2023	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	09-2025	30452U
Disclosure to Persons with a Material Interest	11.3.2	03-2025	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	08-2023	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	08-2023	30446Q
Disclosure to the President	11.3.30	03-2025	30453F
Disclosure, Security and Outside Contacts	8.1.6	04-2026	50774D
Disclosure, Testimony, and Production of Documents	34.9.1	06-2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	09-2023	30464M
Disclosures to Contractors	11.3.24	08-2023	30447B

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Discovered Remittance	3.8.46	12-2024	33950H
Discrepancy Adjustments	4.70.15	11-2023	93353K
Discretionary Programs	4.19.15	03-2026	48153A
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10	12-2025	33875B
Disposing of Records	1.15.3	01-2025	31425X
Disposition of Seized and Forfeited Property	9.7.8	08-2025	36437N
Division Counsel (LB&I) Industry Program	33.3.4	12-2010	29162D
Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	1.2.68	09-2022	60740T
Division Delegations of Authority for Large Business and International	1.2.63	03-2025	60695B
Division/Function Delegation of Authorities for Information Technology (IT)	1.2.62	05-2025	50703U
Docketed and Department of Justice Cases	8.19.13	05-2025	52414S
Document Management	1.13.3	09-2018	30964R
Document Matching, Analysis & Case Selection	4.1.27	08-2025	70767g
Document Standards	2.5.4	12-2024	30905A
Domain Name System (DNS) Security Policy	10.8.5	05-2025	53312F
Domestic and Foreign Travel	9.11.2	03-2026	36466Q
Domestic and International Operations Programs	8.7.3	07-2025	33162R
Doubt as to Liability (DATL) Offers in Compromise	8.23.7	09-2022	93320P
Doubt as to Liability Offer in Compromise	5.19.24	03-2025	68910J
Drafting Published Guidance	32.2.3	02-2025	29175G
Dual Consolidated Losses	4.61.13	07-2020	50701Y
Early Referral Procedures	8.26.4	03-2025	50815N
EDS Unpostables	7.13.8	08-2025	36155G
EDS Unpostables	7.21.8	02-2026	27621T
Effective Tax Administration	5.8.11	04-2024	28904V
e-file Cases	8.7.13	02-2025	50857T
Electronic Case Processing	7.15.7	08-2025	55041Z
Electronic Payments	3.17.277	12-2025	33928D
Electronic Products and Services Support (EPSS) Managers Guide	1.4.18	07-2026	39913M
Electronic Proofs of Claim (EPOC)	5.9.21	06-2024	62327Q
Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	21.10.1	08-2025	36867F
Embedded Quality Collection Field Organizations Administrative Guidelines	5.13.1	10-2022	35467R
Embedded Quality for Submission Processing (EQSP) System	3.30.30	07-2026	47307E
Emergency Notification System	10.6.7	07-2022	75036Y
Emergency Preparedness	30.6.2	01-2014	29610G
Emerging Threats Mitigation Team	25.1.15	07-2022	39383E
Employee Assistance & Worklife Referral Program	6.800.3	09-2025	57548X
Employee Criminal Investigation Management Information System Responsibilities and Procedures	9.9.1	03-2026	36446Y
Employee Plan Accounts	21.5.11	10-2025	36831D

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Employee Plan Excise Tax Return	3.11.22	06-2026	33510T
Employee Plan Excise Tax Returns	3.12.22	10-2025	33673D
Employee Plan Returns	3.24.22	10-2025	34378N
Employee Plans	7.1.1	05-2026	36111E
Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	20.1.8	08-2024	33063B
Employee Plans Compliance Resolution System (EPCRS)	7.2.2	10-2025	36112P
Employee Plans Determination IDRS Access Procedures	7.11.13	08-2025	71012A
Employee Plans Determination Letter Program	7.11.1	11-2025	36161K
Employee Plans Information	11.3.10	07-2023	30433N
Employee Plans Technical - Case Processing Procedures	7.1.6	10-2025	62625X
Employee Plans Technical Advice Procedures	7.1.5	06-2026	32589C
Employee Plans User Manual Introduction	7.15.1	08-2025	54997S
Employee Plans Voluntary Closing Agreement Requests	7.2.4	10-2025	67898C
Employee Tax Compliance	8.1.8	04-2019	50781S
Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	8.7.21	02-2025	70985E
Employment	30.4.1	02-2025	29708V
Employment (General)	6.300.1	11-2009	34636K
Employment and Railroad Tax Returns	21.7.2	08-2025	36842K
Employment in the Excepted Service	6.213.1	07-2025	53379G
Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	4.23.1	05-2025	35221R
Employment Tax - Examination Programs and Examination Planning Procedures	4.23.3	08-2025	35223N
Employment Tax - General Procedures and Workpapers	4.23.4	02-2024	35224Y
Employment Tax - Technical Guidelines for Employment Tax Issues	4.23.5	11-2023	35225j
Employment Tax Case Assignment and Grading Criteria	4.23.19	03-2026	66111S
Employment Tax on Tip Income	4.23.7	10-2024	35227F
Employment Tax Penalty, Fraud, and Identity Theft Procedures	4.23.9	10-2022	35229B
Employment Tax Responsibilities and Coordination with Other Functions.	4.23.2	03-2024	35222C
Employment Tax Returns	3.11.13	10-2025	33485T
Employment Tax Returns	3.12.13	10-2025	33645L
Employment Tax Returns	3.24.13	09-2025	34343W
Employment Tax Workload Selection and Delivery	4.23.23	04-2023	69741Q
Enforcement Action	5.19.4	12-2024	36863N
Enforcement of Summons	25.5.10	05-2024	27539Y
Engineering Documentation Process	2.120.10	06-2024	74889J
Engineering Planning Process	2.120.6	06-2024	74884G
Enrollment of Actuaries	1.25.8	10-2023	58009D
Enterprise Architecture (EA) Overview	2.15.1	07-2025	37206W
Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	2.7.9	12-2022	32002E
Enterprise Computing Center Data Controls	3.17.221	12-2024	33919S
Enterprise Incident, Vulnerability, and Security Patch Management	10.8.50	03-2024	49074M
Enterprise Monitoring Platform	2.174.1	08-2025	95421V

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

Title	Number	Revision Date	Catalog Number
Enterprise Organizational Readiness Process and Procedure Description	2.126.2	11-2023	67722P
Enterprise Risk Management (ERM) Program	1.4.60	02-2021	71515m
ENTITY Case Management System (ENTITY)	5.3.1	02-2025	35466G
EP Case Assignment Guide	7.11.2	07-2026	35903C
EP Determinations Closing Agreement Program	7.11.8	08-2025	56036Q
EP Examination and Fraud Referral Procedures	7.11.10	04-2026	66157Q
EP/EO Determination System (EDS) User Manual	7.22.8	02-2026	66706F
EPMF Account Numbers	3.13.36	10-2025	33775A
EPMF Return Processing Form 5500-EZ	3.11.27	07-2026	52570D
EPMF Return Processing Form 5500-EZ	3.24.27	07-2026	52572Z
EPMF Return Transaction File On-Line (ERTVU) Research	2.3.65	03-2025	53389C
EPMF Unpostables	3.12.166	11-2025	33744B
EPSS Help Desk Support	3.42.7	08-2025	37145U
Equal Employment Opportunity	30.4.4	01-2008	29709G
Equitable Sharing and Reverse Asset Sharing	9.7.9	08-2025	37396N
Erroneous Refunds	21.4.5	08-2025	36819V
Error Resolution Instructions for Form 1120-S	3.12.217	10-2025	33753M
Error Resolution System for Excise Tax Returns	3.12.220	10-2025	33756T
E-Services Procedures for Electronic Products and Services Support (EPSS)	3.42.8	08-2025	32530B
Establishing IRS Commitments and Obligations	1.35.24	04-2025	66160N
Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	5.7.3	06-2025	35497F
Estate and Gift Tax Examinations	4.25.1	03-2023	35011T
Estate and Gift Tax Penalty and Fraud Procedures	4.25.7	09-2024	58880K
Estate and Gift Tax Returns	3.11.106	09-2025	33575Y
Estate and Gift Tax Returns	3.12.263	10-2025	33741U
Estate Tax Returns	3.24.106	09-2025	34442M
Estate Tax Returns - Paper Correction Processing	3.12.106	09-2025	33740J
Estimated Tax Penalties	20.1.3	02-2025	33071B
Estimating Trust Fund Costs	1.33.8	06-2024	94674A
Ethics Program Requirements	6.735.1	07-2024	48406E
Evaluating and Reviewing Systemic Issues	13.2.3	10-2022	32654M
Evaluation of Offers in Compromise	8.23.3	08-2023	50804G
Event Planning and Approval	6.410.10	08-2022	74902R
Evidence and Information from Abroad	35.4.5	01-2013	29882C
Evidence Seizures	9.7.12	03-2025	36439J
Ex Parte Communication Procedures	4.2.7	08-2025	25690M
Ex Parte Communications	8.1.10	09-2021	59405Z
Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	8.20.7	05-2026	36045J
Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	8.20.6	08-2025	36044Y
Examination Assistance Requests	8.4.4	03-2025	68025Z

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Examination Classification of Work	4.19.11	05-2026	48149S
Examination Collectibility Procedures	4.20.1	04-2025	29628M
Examination Guidance for Excise Claims for Refund or Abatement	4.24.8	06-2024	28309S
Examination Issues	21.5.10	08-2025	36830S
Examination of Books and Witnesses	25.5.4	08-2025	27532Z
Examination of Employee Returns	4.2.6	08-2025	34448A
Examination of Income	4.10.4	08-2025	27637D
Examination of Individual Income Tax Returns	4.22.6	12-2022	48403X
Examination of NRP Returns	4.22.4	08-2024	33009N
Examination Operational Automation Database (EOAD)	4.10.16	07-2024	37578T
Examination Procedures	4.63.4	03-2026	67717W
Examination Procedures for Plans in U.S. Territories	4.71.21	05-2026	61727K
Examination Process-Assessment Statute of Limitations Controls	25.6.23	06-2025	29221J
Examination Reconsiderations and Referrals	5.20.11	10-2024	51673B
Examination Team Responsibilities	4.36.3	06-2025	32892C
Examination Techniques	4.10.3	08-2025	27636S
Examination Techniques For Bank Secrecy Act Industries	4.26.9	11-2019	35436S
Examination Techniques for Form 8300 Industries	4.26.12	07-2021	35437D
Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	4.4.12	07-2024	30323Q
Examiner Responsibilities and Procedures	4.27.1	07-2025	27750X
Excess Collections File	3.17.220	11-2025	33917W
Exchange of Information	4.60.1	02-2023	35009H
Excise Case Selection	4.24.18	10-2023	59137G
Excise Fuel Compliance Inspection, Sampling and Shipping	4.24.15	01-2025	57469Z
Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16	06-2023	58891R
Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14	07-2025	54956X
Excise Reporting	3.17.41	07-2022	33890Q
Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	4.24.17	08-2025	58892C
Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	4.24.26	10-2023	92987M
Excise Tax and Associated Penalties	20.1.11	02-2026	50742T
Excise Tax Cases and IRA Adjustments	8.7.10	12-2024	50796R
Excise Tax Penalties Guidance	4.24.9	01-2025	28310T
Excise Tax Report Writing Guide	4.24.20	09-2023	67929Q
Excise Tax Returns	3.11.23	10-2025	33515W
Excise Tax Returns	3.12.23	09-2025	33675Z
Excise Tax Returns	3.24.23	10-2025	34385C
Executing the Examination	4.46.4	09-2023	38195K
Executing the Examination	4.70.13	11-2023	93351O
Executive Correspondence Case Procedures	13.1.9	08-2020	30660W
Exempt Organization Account Numbers	3.13.12	10-2025	33760B

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20	10-2025	54308H
Exempt Organization Returns	3.11.12	10-2025	33480Q
Exempt Organization Returns	3.12.12	10-2025	33640I
Exempt Organization Returns	3.24.12	10-2025	34337S
Exempt Organization Unpostable Resolution	3.12.278	12-2025	33770X
Exempt Organizations	11.3.9	02-2025	30432C
Exempt Organizations Administrative Procedures	7.1.2	02-2026	32513Q
Exempt Organizations and Tax Exempt Bonds	21.7.7	10-2025	36847N
Exempt Organizations Determination Letter Overview	7.20.1	12-2024	37433F
Exempt Organizations Determinations Processing Overview	7.21.1	02-2026	27614E
Exempt Organizations Photocopy Procedures	3.20.13	07-2026	38871H
Exempt Organizations/Business Master File and Support Processing	25.7.1	12-2025	27768D
Exemptions from US Withholding (Form 8233)	21.8.6	09-2025	49818K
Expert and Consultant Appointments	6.304.1	04-2023	53380H
Extension of Assessment Statute of Limitations By Consent	25.6.22	08-2025	28778J
External Pathways Program	6.362.1	02-2023	39215B
Facilities Management and Security Services	1.1.17	08-2022	49279R
Failure to Deposit Penalty	20.1.4	04-2026	36750J
Failure to File	25.1.7	06-2021	27687J
Failure To File/Failure To Pay Penalties	20.1.2	12-2025	33068E
Fast Track Mediation for Collection Cases	8.26.3	11-2025	50814C
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7	03-2025	51838W
Fast Track Settlement for Large Business and International (LB&I) Taxpayers	8.26.1	03-2025	50812G
Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	8.26.2	06-2017	50813R
FBAR Penalties	8.11.6	08-2025	55128H
FCP (FUTA Case Processing) Technical System Procedures	4.19.9	09-2020	50704F
Federal Agency Delinquency (FAD) Program	5.19.15	06-2023	50362H
Federal Contractors	5.7.9	01-2025	47908V
Federal Employee/Retiree Delinquency Initiative (FERDI)	5.19.18	09-2025	51815X
Federal Tax Liens	5.17.2	04-2025	57343S
Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	25.16.9	02-2026	36909A
Fees	11.3.5	01-2024	30427J
Fees and Costs for Summoned Witnesses	25.5.9	05-2021	27538N
Fiduciary Income Tax Returns	3.24.14	09-2025	34347O
Field Assistance	21.3.4	08-2025	36814S
Field Assistance Guide for Managers	1.4.11	08-2025	35340Z
Field Collection	25.1.8	07-2021	27688U
Field Collection Fraud Development	5.1.33	03-2024	94267H
Field Collection Techniques and Other Assignments	5.1.14	06-2025	27794Z
Field Examination Procedures	25.15.6	04-2024	30268C

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Field Office Resource Team	5.4.12	04-2023	49241T
Files Management	1.15.7	01-2025	31451T
Files Management and Services	3.5.61	10-2025	33260W
Filing & Payment Compliance Managers Handbook	1.4.20	06-2025	35795M
Filing Status and Exemption/Dependent Adjustments	21.6.1	08-2025	36832O
Filing Tax Court Briefs	35.7.1	07-2018	30003V
Final Partnership Administrative Adjustment	8.19.12	05-2025	52413H
Financial Analysis	5.8.5	04-2026	27844U
Financial Analysis Handbook	5.15.1	06-2026	29227X
Financial Assurance Control Testing	1.4.3	04-2025	49895X
Financial Investigative Task Force	9.4.13	11-2023	36232I
Financial Management	30.5.3	07-2005	29608U
Financial Operating Guidelines	1.33.4	04-2025	48604K
Financial Products Specialty	4.37.1	07-2025	27674G
Fiscal and Budgetary Matters	9.11.1	11-2025	36461N
Fiscal Year Required Payments/Form 8752	3.24.249	11-2025	34471P
FOIA Requests for Chief Counsel Records	30.11.1	08-2018	29184R
Forecasting Requirements	1.18.2	01-2025	38314H
Foreign Account Tax Compliance General Purpose Programs	3.24.28	08-2025	34570F
Foreign Financial Account Reporting	5.21.6	02-2025	20358L
Foreign Investment in Real Property Tax Act	4.61.12	01-2025	27739A
Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261	02-2026	39746F
Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261	09-2025	39747Q
Foreign Trust System	3.21.19	10-2025	34014Q
Foreign Trust System	3.22.19	10-2025	34033X
Forfeitures	38.1.3	10-2007	39135S
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213	09-2025	33587Q
Form 1066, U.S. REMIC Income Tax Return	3.12.213	09-2025	33752B
Form 1120-S Corporation Income Tax Returns	3.11.217	11-2025	51221V
Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	4.24.23	03-2026	75166N
Form 637 Excise Tax Registrations	4.24.2	08-2025	28303E
Form 637 Registration File Administration and Required Documentation	4.24.24	03-2026	75167Y
Form 8300 History and Law	4.26.10	02-2026	27708B
Form 8300 Processing	3.11.250	10-2025	74362N
Form 940 SCRIPS Processing	3.41.277	09-2025	48185K
Form 941 and Schedule R SCRIPS Processing	3.41.276	09-2025	39954H
Form SS-8 Processing Handbook	7.50.1	12-2023	62288C
Formal Clearance of Publication Items	32.2.7	10-2011	39008K
Forms and Information Requests	21.3.6	08-2025	28017P
Forms of Advice	32.3.1	10-2011	29177C
Forms, Processing, and Documentation	9.7.5	11-2023	36432K

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	25.25.12	08-2024	68956H
Fraud Program Responsibilities	4.8.11	04-2025	68642Q
Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14	06-2025	57352D
Freedom of Information Act	11.3.13	10-2025	30436U
Freedom of Information Act (FOIA) Administrative Appeal Cases	8.7.14	04-2023	57392N
Freedom of Information Act (FOIA) Litigation	37.2.2	08-2018	39106P
Freedom of Information Act Reading Room Operations	11.3.7	08-2023	30429F
Freeze Codes	21.5.6	08-2025	36826K
Frequently Asked Questions	32.7.1	07-2022	93213Z
Frivolous Return Program	25.25.10	01-2026	61697H
FTD Alerts	5.7.1	06-2026	35495J
FUTA Control	4.19.23	10-2024	50662K
FUTA Manager and Coordinator Guide	1.4.23	10-2024	50659N
Gainsharing Travel Savings Program	1.32.14	06-2024	55731K
Gathering Information from Government Sources	35.4.2	01-2024	29879F
Gathering Information from the Petitioner	35.4.3	07-2012	29880G
Gathering Information from Third Parties	35.4.4	01-2024	29881R
General Adjustments	21.5.1	08-2025	36821H
General Case Development and Resolution	4.19.13	01-2026	48151E
General Case Processing	5.4.10	07-2024	49238W
General CCP and Clerical Procedures	5.4.13	06-2025	49242E
General Claims Procedures	21.5.3	08-2025	36823D
General Correspondence Procedures	25.25.5	08-2025	61689H
General Counsel Orders and Directives	30.2.2	06-2013	29707K
General Guidelines	25.3.1	06-2025	30351I
General Information	5.17.1	04-2025	30793S
General Information and Definitions	4.46.1	08-2025	38191S
General Instructions	3.24.37	09-2025	34412Y
General Instructions	3.40.37	12-2024	34905O
General Instructions for Processing via SCRIPS	3.41.274	08-2025	34916V
General Math Error Procedures	21.5.4	09-2025	36824O
General Operating Division Guidance for Working Whistleblower Claims	25.2.1	01-2025	27541K
General Platform Operating System Security Policy	10.8.15	05-2025	72452Y
General Procedures	34.10.1	08-2023	27624A
General Procedures/Employees With Taxpayer Contact	25.15.2	10-2023	30264K
General Program	4.26.15	01-2021	35442W
General Provisions of Bankruptcy	5.17.8	07-2026	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1	08-2019	29867N
General Settlement and Rule 155 Computations	8.17.2	10-2023	31908R
General Statute Responsibility	8.21.1	04-2019	39926P
General Unpostables	3.12.32	09-2025	33695R

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
General, Scorecard Performance Measure Process - Security and Internal Control Review	3.0.276	12-2024	71639X
Ghost Preparer Treatment	25.20.2	11-2022	61857Z
Gift Tax Returns	3.24.143	10-2025	34455P
Global High Wealth Program Processes and Procedures	4.52.1	12-2025	64023P
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7	07-2026	27788V
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26	12-2024	49826K
Government Travel Card Program	1.32.4	02-2026	48041H
Governmental Liaison Operations	11.4.1	04-2025	33481B
Grand Jury Investigations	9.5.2	02-2024	36462Y
Grand Jury Investigations	25.1.5	06-2021	27685N
Grand Jury Procedures	38.2.2	12-2018	39138Z
Grievances, Greivance Appeals, and Procedures	30.4.10	12-2025	29710H
Group and Territory	4.7.5	06-2022	30419J
Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	25.2.11	07-2023	71317G
Guidelines for Cases with Special Issues	8.7.1	03-2025	36060Y
Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	4.61.14	10-2024	73515G
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5	11-2023	30743M
Guidelines for SB/SE National Quality Review	4.2.8	07-2022	69679N
Guidelines for Specific Categories of Case Files	30.9.2	12-2010	29714Z
Guiding Principles for Appeals	36.1.1	08-2004	39013D
Handling Cases	39.2.2	04-2022	29453V
Handling Harassment Allegations	1.20.3	11-2021	68680E
Hardcore Payment Tracers	3.17.5	10-2025	49225T
Hardware Analysis and Design/System Configuration Validation Process	2.120.9	05-2024	74887N
Human Capital Office	1.1.22	10-2022	49171G
Identification and Processing of Frivolous Documents	5.20.10	04-2025	51672Q
Identification Media	10.2.5	03-2024	51716H
Identification of Joint Committee Cases	4.36.2	11-2023	32891R
Identifying Space Efficient Buildings	1.14.8	08-2025	38770V
Identity Protection and Victim Assistance - General Case Processing	25.23.2	08-2025	67662Y
Identity Protection and Victim Assistance - Policy Guidance	25.23.1	09-2025	67661N
Identity Theft Case Processing for Field Examiners	4.10.27	08-2025	54356R
Identity Theft for Collection Employees	5.1.28	08-2025	61662Q
Identity Theft Procedures	8.6.5	03-2025	58307K
Identity Theft Returns for Submission Processing	3.28.4	09-2025	60510D
IDRS and Data Security for Collection	5.1.25	02-2025	54431X
IDRS and Data Security for Examination	4.2.9	07-2020	73502D
IDRS Correspondence	2.11.1	07-2023	28244Y
IDRS Security Controls	10.8.34	04-2025	50208S
IDTVA Paper Process	25.23.4	08-2025	67664U

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	3.20.12	07-2026	33965G
IMF Automated Underreporter (AUR) Control	4.19.2	09-2025	36856Y
IMF Automated Underreporter Program	4.19.3	10-2025	36857J
IMF General Instructions	3.12.37	11-2025	33710V
IMF Identity Theft Toll-Free Guidance	25.23.12	08-2025	69521W
IMF International Adjustments	21.8.1	08-2025	49813H
IMF Non-Tax-Related IDT and Specialized Programs	25.23.3	08-2025	67663J
IMF Notice Review	3.14.1	10-2025	31974X
Imprest Funds	1.35.18	08-2025	62656W
In-Business Repeater or Pyramiding Taxpayers	5.7.8	01-2020	31077V
Incident Management Process	2.148.2	07-2023	68034K
Incident Management Program	10.5.4	04-2025	49879X
Incident Management Program	10.6.4	03-2022	71634U
Incident Reporting	10.2.8	06-2023	51720P
Income Related Identity Theft	25.23.13	09-2025	92985Q
Income Reporting Considerations of Community Property	25.18.2	07-2021	38253F
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14	10-2025	33490M
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14	10-2025	33650E
Income Taxes/Information Returns	21.7.4	08-2025	36844G
Incoming and Outgoing Correspondence/Letters	21.3.3	08-2025	36813H
Independent Administrative Review	5.8.12	06-2026	33096W
Independent Office of Appeals	1.1.7	06-2025	30381W
Independent Review and Appeals	5.14.9	08-2025	28511G
Individual Income Tax Returns	3.11.3	10-2025	33440G
Individual Income Tax Returns	3.12.3	09-2025	33590N
Individual Income Tax Returns	3.21.3	10-2025	34010Y
Individual Income Tax Returns	3.22.3	11-2025	34030Q
Individual Income Tax Returns	3.24.3	10-2025	34298E
Individual Income Tax Returns	3.28.3	11-2024	34521K
Individual Master File (IMF) Account Numbers	3.13.5	11-2025	33759A
Individual Master File (IMF) Entity Control Unpostables	3.13.122	09-2025	31657J
Individual Master File (IMF) Return Delinquency	5.19.2	01-2026	36861R
Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	3.12.179	11-2025	33742F
Individual Master File Error Resolution General Instructions	3.12.2	10-2025	67652C
Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	21.6.5	08-2025	36836G
Industry Issue Resolution	32.4.3	10-2010	29180Z
Industry Issue Resolution (IIR) Program	7.40.1	07-2026	37894W
Industry Program	4.30.4	06-2024	48221R
Information Disclosure to State Officials Under IRC 6104(c)	7.28.2	02-2026	37474A

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Information Letters	32.3.3	08-2004	39011H
Information Referral Process for Form 3949-A	3.28.2	09-2025	71047R
Information Return Penalties	20.1.7	03-2025	33064M
Information Return Penalty (IRP) Procedures	4.19.25	08-2025	59919S
Information Returns Processing	3.10.8	09-2025	33395O
Information Returns Processing	3.12.8	09-2025	33620Q
Information Returns Processing	3.24.8	09-2025	34323E
Information Returns Processing	3.40.8	12-2024	34899V
Information Returns Processing on SCRIPS	3.41.269	09-2025	34927C
Information Returns Reporting Procedures	21.3.11	11-2025	54528B
Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	10.8.62	01-2024	51230G
Information Systems	30.7.1	12-2010	41428A
Information Technology	1.1.12	03-2024	30386Z
Infrastructure Currency Policy for Software	2.17.1	04-2026	71048C
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	5.20.12	08-2023	51674M
Injunctions	34.5.5	08-2004	29665P
Injured Spouses	25.18.5	09-2023	38261F
Innocent Spouse Relief Processing Procedures	25.15.18	01-2020	68459J
Innocent Spouse Shared Processing Responsibilities	25.15.7	10-2024	30269N
Innocent Spouse Tracking System	25.15.14	06-2021	32938P
Inquiries, Comments, and Public Hearings	32.1.7	11-2019	39002W
Insolvencies	34.4.1	03-2016	39024K
Insolvencies and Decedents' Estates	5.17.13	06-2023	57351S
Insolvency	1.4.51	06-2025	38446S
Insolvency Automated Processes	5.9.12	04-2025	39969G
Insolvency Case Monitoring	5.9.16	08-2025	39974Z
Insolvency Disclosure and Telephone Procedures	5.9.19	11-2025	39977G
Insolvency Mail Processing	5.9.11	04-2025	39968V
Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	5.14.5	07-2026	28507Y
Installment Agreements, Securing Installment Agreements (Payment Plans)	5.14.1	07-2026	28331W
Intangible Property Valuation Guidelines	4.48.5	09-2020	39442K
Integrated Data Retrieval System	2.9.1	08-2024	28250C
Integrity & Verification Identity Theft Return Procedures	25.25.4	11-2025	61688W
Inter-center	2.7.1	05-2013	73141Y
Interest Introduction, Standards and Guidelines	20.2.1	01-2025	32961E
Interest Issues in Settlement Computations	8.17.6	03-2025	50799Y
Interest on Carryback of Net Operating Loss	20.2.9	07-2024	32971A
Interest on Estate, Excise, Employment, and Foreign Taxes	20.2.10	03-2025	32973W
Interest on Underpayments	20.2.5	07-2025	32966H
Interface Design Process	2.120.8	05-2024	74886C

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Interim Guidance Process	1.11.10	07-2025	53277J
Internal and External Communications	13.6.1	12-2022	35731S
Internal and Public Use Non-Tax Products	1.17.8	12-2025	59701K
Internal Control Review Program	1.4.32	02-2026	71527E
Internal Management Document (IMD) Program and Responsibilities	1.11.1	08-2025	29298G
Internal Reports	8.10.1	01-2026	36055F
Internal Revenue Manual (IRM) Process	1.11.2	06-2026	29299R
International Compliance Assurance Program	4.60.11	07-2023	73684U
International Estate and Gift Tax Examinations	4.25.4	05-2023	58877N
International Features	4.1.9	01-2025	27613T
International Field Calls	5.21.5	04-2018	20357A
International Notices	3.38.147	09-2025	34880E
International Penalties	8.11.5	09-2025	55127W
International Penalties	20.1.9	01-2021	33061F
International Seizures and Forfeitures	9.7.10	08-2025	37219Z
International Travel Office Procedures	1.32.5	05-2022	35101Y
International Visitors Program	4.62.1	07-2025	33000S
Interviews	9.4.5	04-2026	36208I
Intranet Site and Web Server Registration Procedures	2.25.3	09-2023	36514P
Introduction	4.4.1	11-2023	30311Y
Introduction	4.13.1	12-2025	31048S
Introduction	7.14.1	08-2025	27761E
Introduction	11.1.1	04-2026	31861T
Introduction	25.5.1	06-2025	27528R
Introduction	25.15.1	01-2023	30263Z
Introduction	35.5.1	08-2004	38053D
Introduction and Penalty Relief	20.1.1	11-2025	33067T
Introduction and Program Structure	4.26.1	08-2025	27699B
Introduction to AIMS REALTIME Processing	2.8.1	12-2024	28249B
Introduction to Disclosure	11.3.1	08-2023	30423R
Introduction to IDRS Terminal Responses	2.3.2	06-2024	28115U
Introduction to Performance Management	6.430.1	11-2025	37671V
Introduction to Shopping Cart Processing for IT	2.21.1	05-2025	37317E
Introduction to the Chief Counsel Publication Handbook	32.2.1	11-2019	29173K
Inventory Control	4.4.16	07-2026	30327I
Inventory Control System (ICS)	7.14.5	09-2025	27766H
Investigation	5.8.4	04-2025	27843J
Investigation and Recommendation of the TFRP	5.7.4	07-2025	35498Q
Investigation Initiation	9.4.1	03-2026	36203F
Investigations and Reports	5.17.12	05-2025	30756P
Investigative Disclosure	11.3.21	08-2024	30444U
INVESTIGATIVE PROPERTY	9.11.3	07-2025	36459B
Investigative Reports	9.5.8	05-2024	36222M

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Investigative Services	9.4.11	05-2024	36214M
Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4.31.5	04-2025	35421T
Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	4.31.6	08-2022	35422E
IRC 401(a) Pre-Approved Plans Program	7.11.4	05-2026	55915M
IRC 6056 Non-File and IRC 4980H Compliance Process	25.21.4	10-2021	71647X
IRC 965 Transition Tax Procedures-Accounts Management	21.5.13	08-2025	71737C
IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	1.2.61	07-2026	50076S
IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	11.55.2	06-2025	49223X
IRS Absence and Leave	6.630.1	08-2023	54211D
IRS Annual Financial Statement Audit	1.35.14	04-2025	67071D
IRS City-to-City Travel Guide	1.32.11	01-2025	55730Z
IRS Correspondence Manual	1.10.1	06-2015	33092E
IRS e-file for Business Tax Returns	3.42.4	08-2025	30620M
IRS e-file of Individual Income Tax Returns	3.42.5	10-2025	28779U
IRS e-file of Information Returns	3.42.9	12-2025	50233D
IRS Electronic Signature (e-Signature) Program	10.10.1	08-2024	72356P
IRS Environmental Compliance Program	1.14.12	08-2022	49873J
IRS Grade/Band and Pay Retention	6.536.1	12-2023	54089J
IRS Hours of Duty	6.610.1	12-2024	20195M
IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264	09-2025	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	3.21.263	10-2025	47942R
IRS Integrated Enterprise Portal Usage Standard	2.25.2	06-2024	37414Y
IRS Language Services	22.31.1	11-2025	39864C
IRS Local Travel Guide	1.32.1	03-2023	39947S
IRS Merit Promotion Plan and Internal Placement	6.335.1	06-2023	34640S
IRS Mission and Organizational Structure	1.1.1	07-2025	30376D
IRS Parking Program	1.14.9	12-2025	50504D
IRS Payband System	6.959.1	12-2024	54145I
IRS Personnel Staffing Accountability	6.10.1	02-2025	53707Q
IRS Policy for Artificial Intelligence (AI) Governance	10.24.1	02-2026	94836O
IRS Published Product Identification	1.17.10	12-2025	75322N
IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	6.575.1	01-2026	55210C
IRS Relocation Travel Guide	1.32.12	03-2025	39982Z
IRS Telework Program	6.800.2	11-2023	54590P
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	10.5.5	04-2026	49880Y
IRS.gov Web Content Management Procedures	2.25.101	08-2025	38937M
Issue Identification and Research	4.70.5	07-2026	71613R
Issue Management System, Notebook and Workpapers	4.24.25	12-2025	75251P

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Issue Resolution	4.10.7	07-2025	27642W
Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	33.2.1	08-2004	29146D
IT Enterprise Control Authority and Operations Directives	2.172.1	04-2024	75190N
IT Enterprise Control Authority and Operations Process and Procedures	2.172.2	04-2024	75191Y
IT Governance Policy	2.173.1	02-2024	72357A
IT Governance Procedures	2.173.2	02-2024	72359W
IT Security Roles and Responsibilities	10.8.2	04-2025	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60	07-2024	51228U
IT Testing Process and Procedures	2.127.2	07-2025	60808U
Jeopardy and Terminations	4.15.1	07-2025	28044W
Jeopardy Levy Appeals	8.24.2	11-2025	59045F
Jeopardy Levy without a Jeopardy Assessment	5.11.3	03-2024	35746R
Jeopardy, Termination, Quick and Prompt Assessments	5.1.4	03-2022	27786Z
Joint Committee (JC) Cases	8.7.9	10-2025	50795G
Joint Committee Process Overview	4.36.1	11-2023	32505Q
Joint Committee Review Team Procedures	4.36.4	11-2023	32893N
Judgment Follow-up	25.3.5	07-2025	30400S
Judicial Sales	5.10.8	05-2021	34277B
Judicial/Non-Judicial Foreclosures	5.12.4	06-2024	35753G
Jurisdiction of the Court Of Federal Claims	34.2.1	07-2023	29129S
Jurisdiction of the District Courts	34.1.1	08-2023	29128H
Jurisdictional Defects	35.3.2	08-2019	29843D
Knowledge Management Process Description	2.123.2	09-2021	68610G
Labor and Employee Relations	30.4.5	05-2006	29602G
Labor Relations Authorities	6.711.1	08-2025	33015R
Labor-Management Contract Negotiations	39.2.1	04-2022	29452K
Lactation Program	6.800.4	08-2025	66284Y
Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4.24.5	04-2024	28306L
Large Business and International Division	1.1.24	07-2025	14055T
Large Corporate Compliance Program	4.50.3	12-2024	69793S
LB&I Audit Program Process for TIGTA and GAO	11.51.1	05-2025	49775E
LB&I Fraud Procedures	25.1.10	07-2021	34951C
LB&I Pass-Through Entities Practice Area	4.31.1	06-2023	36873J
LB&I Planning and Monitoring	4.1.21	01-2022	49267Z
LB&I Policy Function Processes and Procedures	1.56.1	07-2022	75148R
LB&I Source Publishing Standards	11.51.2	06-2024	68000E
LB&I WIIC Practice Network Knowledge Management	4.63.2	01-2026	67714P
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4	06-2024	37347S
Learning and Education Policy	6.410.1	04-2019	32678W
Learning Management System Standards	6.410.8	12-2025	56035F
Leave Administration	30.4.6	03-2009	29603R
Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	6.630.5	08-2025	92762P

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Legal Work	31.1.1	07-2023	29647T
Legislation and Miscellaneous Matters	33.3.1	08-2004	29159G
Legislative Analysis and Tracking Implementation Services Program	11.5.4	06-2025	67879V
Letter 903 Process	5.7.2	05-2025	35496U
Letter Generation	7.13.5	07-2026	36152Z
Letter Rulings	32.3.2	08-2022	39010W
Levy and Sale	5.17.3	06-2026	57344D
Levy on Wages, Salary, and Other Income	5.11.5	07-2025	35748N
Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	5.19.26	11-2023	74714H
Liability Issues and Relief from Liability	8.22.8	09-2025	58572H
Liability of Third Parties for Unpaid Employment Taxes	5.17.7	06-2025	30755E
Lien Program Overview	5.12.1	07-2018	35750Z
Lien Related Certificates	5.12.10	07-2024	58950X
Lien Release and Related Topics	5.12.3	09-2025	35752V
Lien Special Topics	5.12.11	08-2024	58952T
Litigation Exhibits	34.12.1	07-2022	29689Z
Litigation Exhibits	35.11.1	02-2025	30026U
Litigation Exhibits	36.4.1	03-2013	39023Z
LMSB Administrative Guidance	4.51.2	04-2026	33207T
Locating Taxpayers and their Assets	5.1.18	05-2025	27558F
Lockbox Processing Procedures	3.0.230	11-2024	33181Y
Losses and Shortages	3.0.167	10-2025	33178B
Low Income Taxpayer Clinic Program Operating Procedures	13.8.1	08-2025	47233z
Mail and Transportation Management Overview	1.22.1	09-2024	31771O
Mail Operations	1.22.5	12-2024	31775G
Mailing and Shipping Equipment	1.22.8	01-2025	59044U
Mainframe System Security Policy	10.8.33	08-2025	72592J
Maintaining Internal Controls	13.10.2	09-2025	94838K
Maintaining the PCS Database	4.29.2	08-2019	36922T
Maintenance	5.6.2	12-2020	35491R
Management Information System (MIS)	7.14.6	08-2025	27767S
Managerial Costing	1.33.5	10-2024	94050K
Manager's Self-Certification and the Independent Review Process	1.5.3	10-2022	30333M
Managers/TEFRA Resources	8.19.2	05-2025	36946D
Managing Electronic Records	1.15.6	02-2025	31431B
Managing Electronic Records from Taxpayers and Third Parties	4.33.1	09-2020	53050Q
Managing Organizational Change	1.53.1	07-2025	37013J
Mandatory and TEQMS Case Reviews	7.11.9	04-2026	57223Z
Mandatory Review	4.8.4	04-2022	31433X
Manual Assessments	3.17.244	08-2025	57188D
Manual Deposit for Field Office Payment Processing	3.8.47	11-2025	33951S
Manual Deposit Process	3.8.45	11-2025	29994V

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Manual Inventory Balancing Procedures	13.1.22	08-2022	49944H
Manual Proofs of Claim and Common Claim Issues	5.9.13	03-2025	39970H
Manual Refunds	21.4.4	08-2025	36818K
Marketplace Eligibility Determination and Reporting Requirements	25.21.3	07-2025	69273V
Master File Accounts Maintenance	21.2.4	08-2025	36809Z
Material Advisor and Reportable Transactions Penalties	20.1.13	07-2022	57073D
Matters Relating To Practice Before the IRS	39.4.1	04-2022	29467J
Measured Employees Performance System (MEPS) for Managers	3.43.405	12-2025	56046M
Media Transport and Control	3.13.62	11-2025	33780T
Medical Qualification Determination Requirements	6.339.1	08-2022	53386V
Methods of Proof	9.5.9	07-2024	36223X
Methods of Providing Protection	10.2.14	04-2025	51728Z
Minimum Firewall Administration Requirements	10.8.54	07-2024	51043H
Minister and Religious Waiver Program	4.19.6	03-2025	34131C
Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15	10-2020	39700H
Miscellaneous Accounting	3.17.243	09-2025	33916L
Miscellaneous Administrative Procedures	9.12.1	04-2026	36416K
Miscellaneous Collection Procedures	5.1.1	06-2026	27899D
Miscellaneous Examination Information	4.2.1	09-2025	34440Q
Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	21.8.5	08-2025	50502H
Miscellaneous Interest Provisions	20.2.11	04-2025	32974H
Miscellaneous Matters	38.3.1	03-2021	39139K
Miscellaneous Motions	35.3.9	08-2004	29850S
Miscellaneous Penalties	8.11.8	09-2025	59756T
Miscellaneous Penalties	20.1.10	08-2024	33062Q
Miscellaneous Problems	35.8.5	06-2022	29871V
Miscellaneous Procedures	4.25.14	12-2021	58887J
Miscellaneous Responsibilities	4.8.8	02-2021	31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26	06-2026	34837X
Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	3.11.26	10-2025	33527O
Miscellaneous Tax Returns	3.11.25	08-2025	33525S
Miscellaneous Tax Returns	3.21.25	10-2025	34020U
Mission	9.1.1	08-2025	36200Y
Mission Statement, and the Strategic and Program Plan	30.1.1	05-2014	29704D
Money Laundering and Currency Crimes	9.5.5	03-2026	36233T
Monitoring and Improving Internal Control	1.4.2	05-2025	33467X
Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	5.20.7	08-2025	38120J
Monitoring Offer In Compromise	5.19.7	08-2025	36866U
Monitoring the IRS e-file Program	4.21.1	08-2025	28517U
Motions for Disposition without Trial	35.3.5	08-2019	29847V
Motions in Collection Due Process Cases	35.3.23	02-2017	38348N
Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	35.3.8	08-2004	29849R

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Motions in Passport Cases	35.3.32	09-2023	94308R
Motions in TEFRA Cases	35.3.7	08-2021	38354R
Motions Pertaining to Calendared Cases	35.3.4	08-2004	29846K
Motions Pertaining to Opinions and Decisions	35.3.6	08-2004	29848G
Motions Pertaining to Pleadings	35.3.3	08-2019	29845Z
Motions Practice	35.3.1	05-2019	29842S
Motor Vehicle Fleet Management Program	1.14.7	09-2018	35907U
Moving Cases through the EDS Inventory Control Subsystem	7.13.7	08-2025	36154V
Multiemployer Plans	7.11.6	04-2026	57220S
Multiple Employer Plans	7.11.7	05-2026	57221D
Mutual Agreement Procedures and Report Guidelines	4.60.2	12-2025	35007L
Naming Data Element(s)/Objects(s) Process	2.120.12	06-2024	74891V
National Distribution Center	1.18.5	06-2025	48240Y
National Research Program Overview	4.22.1	03-2023	33006G
National Security Positions and Access to Classified Information	10.23.1	12-2024	51141M
National Taxpayer Advocate	1.1.8	07-2025	30382H
National Taxpayer Advocate's Annual Reports to Congress (ARC)	13.2.8	06-2024	73770H
Navigating the Tax Exempt Determination System (TEDS)	7.15.6	08-2025	55002A
Net Operating Loss Cases	4.11.11	04-2023	36099H
Net Rate Netting Procedures for Appeals	8.7.19	04-2019	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26	07-2024	48619J
Netting of Overpayment and Underpayment Interest	20.2.14	08-2025	32978Z
Network Security Policy	10.8.55	08-2025	66020C
New Hire Eligibility and Pre-Employment Review	6.332.2	04-2021	75113A
No-Merge Cases	21.7.10	09-2025	36850K
Non-Bankruptcy Insolvencies	5.9.20	12-2022	51069N
Non-Examined Closures and Deleting AIMS Records	4.4.21	05-2025	30345E
Nonfiled Returns	4.12.1	11-2025	27548J
Non-Master File (NMF) Adjustments	21.7.12	08-2025	36852G
Non-Master File (NMF) Processing	4.4.22	10-2024	30346P
Non-Qualifying Requests for Relief & Complex Account Issues	25.15.19	03-2022	68751C
Non-TEFRA Procedures	8.19.9	08-2025	38688A
Notice of Employment Tax Determination Under IRC 7436	4.8.10	04-2018	50714B
Notice of Levy in Special Cases	5.11.6	03-2024	35749Y
Notice of Lien Determinations	5.12.2	07-2024	35751K
Notice of Lien Preparation and Filing	5.12.7	07-2025	58946P
Notice of Lien Refiling	5.12.8	10-2024	58947A
Notice Review - Business Master File (BMF) Notice Review	3.14.2	10-2025	32201V
Notices of Deficiency	8.17.4	12-2025	31912Z
NRP Case Building	4.22.2	05-2023	33007R
NRP EITC Component of the Individual Reporting Compliance Study	4.22.8	03-2024	50358Z
NTA Toll-free Procedures	13.3.1	08-2025	30667V
Occupant Emergency Program	10.2.9	10-2024	51721A

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Occupational Health and Safety Program	1.14.5	03-2025	31452E
Offer in Compromise Manager's Resource Guide	1.4.52	04-2025	39453R
Offer in Compromise Overview	8.23.1	08-2025	50802K
Offers in Compromise	33.3.2	08-2019	29160H
Offers in Compromise Received in Exam	4.18.1	06-2025	28827T
Office of Chief Counsel Directives System	30.2.1	07-2021	29706Z
Office of Civil Rights and Compliance	1.1.10	09-2025	30384D
Office of Online Services	1.1.29	07-2025	61156H
Office of Professional Responsibility	1.1.20	07-2024	50178P
Office of Tax Shelter Analysis (OTSA)	4.50.5	02-2025	93591A
Office of the Chief Procurement Officer	1.1.32	08-2018	71631N
Office of the Chief Risk Officer	1.1.31	03-2021	71649t
Office of the Commissioner	1.1.5	08-2025	30378Z
Offshore Information Gathering Techniques	5.21.2	08-2023	20354T
Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4.63.3	04-2025	67715A
One Solution Development Life Cycle (OneSDLC) Guidance	2.31.1	01-2023	93036W
Open Litigation Control, Monitoring and Closing Actions	25.3.6	07-2025	52749M
Opening a Bankruptcy Case	5.9.5	04-2025	39961W
Openings	4.4.23	11-2023	30347A
Operational Guidelines Overview	21.1.3	08-2025	36802A
Organization and Responsibilities	4.38.1	02-2025	65288G
Organization, Function, and Program (OFP) Codes	3.30.20	01-2025	62236A
Organizational Changes	1.55.2	08-2025	37989E
Organizational Planning	1.1.4	05-2021	30364L
Other Information Available to the Public	11.3.11	07-2023	30434Y
Other Investigations	9.5.11	11-2025	36463J
Other PTE Topics	4.31.11	07-2023	93592L
Other Technical Issues	4.30.2	02-2025	35661F
Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	6.340.1	08-2025	53387G
Other Workload Selection – Non-campaign Workstreams	4.50.2	02-2026	69792H
Outline of System	4.9.1	10-2024	27665V
Outlining and Drafting Substantive Regulatory Text	32.1.4	11-2019	38996D
Outside Employment	6.735.2	08-2025	74567S
Outside Expert Program	4.46.10	03-2024	38201D
Overpayment Interest	20.2.4	01-2025	32965W
Overpayments	35.8.3	08-2004	29869J
Oversight Liaison Programs	11.53.4	04-2023	48693P
Overview	4.7.1	06-2022	30415R
Overview	5.8.1	09-2025	27839B
Overview	5.21.1	07-2026	20268G
Overview of Bankruptcy	5.9.1	01-2026	39955S
Overview of Compliance Initiative Projects	4.17.1	07-2025	34366V

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Overview of Continuity Planning	10.6.1	08-2025	59988F
Overview of Engineering Program	4.48.1	01-2025	28459Z
Overview of Examiner Responsibilities	4.10.1	08-2025	27634W
Overview of Excise Fuel Compliance Program	4.24.13	09-2024	38334Z
Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	1.17.1	08-2025	31851X
Overview of Responsibilities	4.8.1	02-2021	31455L
Overview of the PCS	4.29.1	08-2019	36921I
Overview of the Regulations Process	32.1.1	11-2019	29172Z
Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	4.63.1	07-2025	67713E
Overview/Definitions	25.1.1	04-2021	27681V
Pandemic Plan Requirements	10.6.6	03-2022	71632Y
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278	11-2025	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2	06-2025	28504R
Partner Cases	8.19.6	05-2025	36952H
Partnership Control System Chapter Overview	2.2.1	10-2022	28245J
Partnership Return of Income	3.24.15	09-2025	34352H
Passport Program	5.19.25	10-2024	73755S
Pay Administration - General	6.550.1	03-2022	53304F
Pay Under the General Schedule and IRS Payband System	6.531.1	10-2024	54090K
Payment Application and Refund Claims	5.7.7	05-2025	35502N
Payment Tracers	21.5.7	08-2025	36827V
Payments in Bankruptcy	5.9.15	06-2025	39972D
Payments Made in Foreign Currency	5.21.4	10-2017	20356P
Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10	03-2022	33077P
PCS Command Code MSCHG	2.2.8	10-2022	28581E
PCS Command Code TSCHG	2.2.3	10-2022	28575A
PCS Command Code TSCLS	2.2.7	10-2022	28580T
PCS Command Code TSDEL	2.2.5	10-2022	28578H
PCS Command Code TSINQ	2.2.4	10-2022	28577W
PCS Command Code TSLOD	2.2.2	10-2022	28574P
PCS Command Code TSNOT	2.2.6	10-2022	28579S
PCS Command Code TSUMY	2.2.9	10-2022	28582P
PCS Database Elements	4.29.3	08-2019	36923E
PCS Reports	4.29.4	08-2019	36924P
PCS TEFRA/ILSC Notices and Cover Letters	4.29.5	08-2019	36925A
Penalties and Sanctions	35.10.2	12-2023	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12	03-2025	52679Z
Penalties/Additions to Tax in Computations	8.17.7	06-2025	50801Z
Penalty Appeals (PENAP)	8.11.4	03-2025	55125A
Penalty Considerations	4.10.6	08-2025	27641L

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Performance and Reduction in Force	6.430.4	05-2011	37674C
Performance Appraisals for Temporary Assignments	6.430.5	06-2026	37675N
Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	6.430.2	06-2026	37672G
Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6.430.3	06-2026	37673R
Personal Property Management	1.14.4	07-2025	38310P
Personal Use of Government Furnished Information Technology Equipment and Resources	10.8.27	09-2024	50851F
Personnel Guidance	30.4.2	10-2017	29812E
Personnel Matters	9.11.4	08-2025	36460C
Personnel Security/Suitability for Employment and Personnel Security Operations	10.23.3	08-2025	51144T
Petition for Remission Program	5.1.29	03-2026	67152X
Petition for Writ of Certiorari	36.2.2	03-2012	39016K
Physical Access Control (PAC)	10.2.18	03-2025	71162H
Physical Fitness Program	9.2.2	01-2025	36226E
Physical Security	10.2.1	01-2023	51711E
Plan Terminations	7.12.1	05-2026	27562N
Planning and Control Data	3.24.183	12-2024	34712B
Planning and Special Programs (PSP)	4.7.4	07-2022	30418Y
Planning the Examination	4.46.3	08-2025	38194Z
Planning the Examination	4.70.12	11-2025	93350D
Planning, Classification, and Selection	4.25.3	05-2026	58876C
Planning, Monitoring, and Coordination	4.1.1	09-2020	27602M
Plea Agreements and Sentencing Process	9.6.2	03-2026	36464U
Pocket Commissions	10.2.6	11-2023	51717S
Policies and Procedures for Personal Assistance Services	1.20.5	06-2022	92758H
Position Management and Classification Policy and Operational Guidance	6.511.1	08-2025	49822S
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5	03-2025	50909K
Post Examination Case Processing Requirements	4.8.5	10-2017	31422Q
Post Sale Actions and Responsibilities of Advisory	5.10.6	09-2025	35406E
Postage Accountability and Reporting Requirements	1.22.4	12-2024	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9	03-2025	59866Q
Potentially Dangerous Taxpayer	25.4.1	03-2025	32998R
Power of Attorney Rights and Responsibilities	4.11.55	05-2018	36505E
Practitioner Enrollment	1.25.2	11-2022	52482U
Practitioner Priority Service (PPS)	21.3.10	08-2025	33204M
Pre-Contact Responsibilities	4.10.2	08-2025	27635H
Pre-Filing Agreement Program	4.30.1	08-2020	32528P
Pre-Filing Agreements	32.4.2	06-2005	29179Y
Premium Pay and Compensatory Time Off for Travel	6.550.2	09-2021	69696Y
Preparation	25.5.2	07-2025	27529C
Preparation of Briefs	35.7.2	08-2004	30004G

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Preparation of Compliance Alerts	11.51.3	06-2026	95355A
Preparer e-file Hardship Waiver Requests	3.42.20	07-2026	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17	04-2022	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6	05-2024	33072M
Preparing a Statement of Account	8.17.3	01-2026	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8	08-2004	29885J
Preparing Technical Advice Requests	7.11.12	04-2026	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1	04-2020	39133W
Pre-Seizure Considerations	5.10.1	09-2024	35401B
PRE-SEIZURE PLANNING	9.7.4	01-2025	36433V
Pre-Trial Procedures	9.6.3	07-2024	36465F
Pre-Trial Procedures	34.7.1	08-2022	29666A
Prevention of Taxpayer Discrimination	1.20.4	08-2020	74338N
Privacy Act	10.5.6	09-2025	49881J
Privacy Act of 1974	37.2.1	08-2004	39105E
Privacy Compliance and Assurance (PCA) Program	10.5.2	09-2025	49877B
Privacy Policy	10.5.1	05-2025	49876Q
Privacy, Governmental Liaison and Disclosure (PGLD)	1.1.27	05-2022	62660E
Pro Bono Activities	30.4.11	07-2018	71620G
Probate Proceedings	5.5.2	04-2023	35479J
Probationary Period for Career and Career-Conditional Employment	6.315.2	12-2025	92695J
Procedural Requirements for Regulation Projects	32.1.2	11-2019	38994H
Procedures	4.17.4	07-2025	34369C
Procedures	25.5.3	04-2025	27530D
Procedures and Authorities	8.19.1	08-2025	36945S
Procedures for Assessment of Tax	35.9.2	08-2004	30011V
Procedures for Processing and Settling Docketed Cases	8.4.1	08-2025	36052Y
Procedures for Taxpayer Advocate Directives	13.9.1	12-2025	47234K
Procedures in 28 U.S.C. § 2410 Actions	34.5.6	08-2023	39026G
Procedures in Bankruptcy Cases	34.3.1	01-2015	29130T
Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1	06-2024	38329G
Processing Agency Grievances	6.771.1	08-2025	33021V
Processing Chapter 11 Bankruptcy Cases	5.9.8	12-2025	39964D
Processing Chapter 12 Bankruptcy Cases	5.9.9	05-2023	39966Z
Processing Chapter 13 Bankruptcy Cases	5.9.10	04-2025	39967K
Processing Chapter 7 Bankruptcy Cases	5.9.6	04-2026	39962H
Processing Chapter 9 and Chapter 15 Bankruptcy Cases	5.9.7	10-2023	39963S
Processing Circular 230 Disciplinary Cases	1.25.4	07-2024	52484Q
Processing Closing Agreements in Appeals	8.13.1	03-2025	36039F
Processing Completed Criminal Investigation Reports	9.5.12	03-2026	49908P
Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1	10-2025	32507M
Processing EO Correspondence Requests	7.21.10	02-2026	49700D

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Processing Estate and Gift Tax Extensions	5.5.5	06-2020	35485N
Processing Form 1023-EZ	7.20.9	02-2026	67561M
Processing Form 1042 Withholding Returns	3.21.110	09-2025	34025X
Processing Form 1042 Withholding Returns	3.22.110	09-2025	34040M
Processing Form 8752	3.11.249	09-2025	33586F
Processing Form 8752	3.12.249	09-2025	33755I
Processing Foundation Classification and Miscellaneous Requests	7.20.3	07-2026	36937S
Processing Information Requests	6.711.2	03-2011	57117U
Processing Information Requests	7.1.7	11-2025	69149U
Processing Management	1.13.2	09-2018	30962V
Processing Paper Form 8809, Application for Extension of Time to File Information Returns	3.28.6	11-2025	93270U
Processing Refund Hold Program Inventory	25.12.1	08-2025	36795W
Processing Reporting Agents File Authorizations	21.3.9	08-2025	33093P
Processing Requests for Tax Return/Return Information	3.5.20	11-2025	36983G
Processing TAS Cases	13.1.18	06-2025	47431F
Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7	08-2025	28789Q
Processing Timeliness: Cycles, Criteria and Critical Dates	3.30.123	10-2025	34760L
Processing User Fees	7.21.2	02-2026	27615P
Production Control and Performance Reporting	3.30.19	09-2025	34720B
Professionalism	39.1.1	04-2022	29354F
Program Guidelines	25.16.1	06-2023	36901Q
Programming and Source Code Standards	2.5.3	04-2025	33498W
Programs and Special Topics	30.7.4	01-2014	41695T
Project PCA Production Control Accounting	3.30.50	07-2025	34755S
Promoter Investigations	4.70.3	05-2025	57907G
Promoter/Preparer Investigations	5.20.8	09-2025	38121U
Prompt Action in Tax Underpayment and Overassessment Cases	4.23.11	01-2025	35232Y
Proof of Claim Procedures in Decedent Cases	5.5.4	05-2023	35483R
Proper Use of Determination Letter Caveats	7.11.5	06-2026	57219R
Property and Equipment Accounting	1.35.6	06-2024	43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9	09-2020	53036M
Proposed Adverse Cases	7.11.11	04-2026	62968R
Providing Reasonable Accommodation for Individuals with Disabilities	1.20.2	06-2021	49442G
Public Contracts, Technology Law, and Related Matters	39.5.1	04-2022	29471R
Public Information (Speeches, Publications, and Teaching)	30.4.8	12-2010	38030E
Public Inspection of Written Determinations Under IRC 6110	7.28.4	11-2025	52441Z
Public Transportation Subsidy Program (PTSP)	1.32.15	04-2023	37449P
Publication	32.2.8	04-2017	39009V
Publicity and Internal Communications	9.3.2	07-2024	36251P
Publishing Systems and Programs	1.17.2	12-2025	31852I
Publishing the Final Regulation	32.1.8	11-2019	39003H

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Publishing the Internal Revenue Manual (IRM)	1.11.5	02-2025	30626A
Purchase Card Program	1.35.4	06-2026	43166F
Qualification Requirements	6.338.1	10-2024	53385K
Quality Assurance (QA)	2.5.14	05-2025	35692E
Quality Assurance Programs	1.57.1	07-2024	75150D
Quality Assurance Review Program	1.4.31	10-2024	66821V
Rapid Appeals Process (RAP)	8.26.11	06-2017	64006E
Reaching Settlement and Securing an Appeals Agreement Form	8.6.4	06-2020	50788R
Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213	02-2025	34468S
Real Property Program	1.14.6	09-2017	37269F
Real Property Valuation Guidelines	4.48.6	09-2020	39443V
Receipt and Acceptance Guidelines	1.35.3	07-2026	47416Q
Receipt and Control of Non-Collection Due Process (CDP) Offers	8.23.2	03-2025	50803V
Receipt and Intake of TAS Cases	13.1.16	06-2026	35728V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	8.19.10	12-2021	52410A
Receipt, Control and Pre-Conference Considerations	8.22.5	05-2026	49157C
Receiving, Extracting, and Sorting	3.10.72	11-2025	33410S
Recognizing and Developing Fraud	25.1.2	05-2024	27682G
Reconciling Non-Insolvency LAMS Reports	25.3.7	08-2025	55406W
Reconsiderations	25.15.17	05-2022	50494S
Recordkeeping and Accounting for Disclosures	11.3.37	03-2025	30461F
Recruitment, Selection, and Placement	6.330.1	11-2023	53382D
Redactor Support	8.27.2	08-2025	93251N
Redemptions	5.12.5	08-2024	35754R
Redesigned Revenue Accounting Control System (RRACS) Procedures	3.17.50	09-2025	33003Z
Reemployed Annuitants (REA) with a Salary Offset Waiver	6.553.1	07-2020	59931A
Reference Materials Overview	21.1.2	09-2025	36801P
Refund Intercept Program	3.17.20	12-2024	47866A
Refund Litigation	34.5.2	04-2021	29663T
Refund Offset	21.4.6	08-2025	36820W
Refund Research	21.4.1	08-2025	36815D
Refund Trace and Limited Payability	21.4.2	08-2025	36816O
Refundable Credits Strategy	4.19.14	11-2025	48152P
Reimbursable Operating Guidelines	1.33.3	08-2025	50383K
Related, Whipsaw and Inactive Cases	8.2.3	06-2025	50784Z
Releasing Legal Advice to the Public	33.1.3	07-2011	39433Z
Relief from Community Property Laws	25.15.5	04-2020	32027Z
Relocating/Removing Records	1.15.5	01-2025	31427T
Relocation Services Program	1.32.13	01-2025	35266E
Remittance Transaction Research (RTR) System	3.5.10	08-2025	37354H
Remittances, Form 809 and Designated Payments	5.1.2	08-2025	27784D
Reopening/Reclosing/Reinputting Records	4.4.26	11-2023	30359S
Report Generation Software	4.10.15	07-2025	38773C

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16	08-2025	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17	09-2025	48401B
Report Writing	4.10.8	08-2025	27643H
Report Writing Guide for Employment Tax Examinations	4.23.10	06-2023	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	12-2021	58879J
Reporting on Event-Related Spending	1.32.10	06-2026	38880S
Reports	4.4.27	07-2026	30361E
Reports	4.7.6	06-2022	30420K
Reports	4.36.5	10-2024	32894Y
Reports Teams Instructions for Work Planning and Control	3.30.18	03-2026	68095X
Reports to Outside Officials	8.10.2	05-2025	50798N
Request Management	2.148.3	02-2024	68035V
Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	4.10.20	07-2024	38775Y
Requests and Demands for Testimony and Production of Documents	11.3.35	04-2025	30458I
Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	4.25.9	10-2021	58882G
Requests for Information	9.4.4	04-2026	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3	09-2025	33167U
Requests for Technical Advice and Technical Expedited Advice	33.2.2	10-2010	29148Z
Required Filing Checks	4.10.5	08-2025	27639Z
Required Format for Regulations	32.1.5	11-2019	38998Z
Requirements	4.17.3	07-2025	34368R
Requirements Engineering Directive	2.110.1	07-2024	60046A
Requirements Engineering Process	2.110.2	08-2019	60078K
Requirements to Address Performance Issues	6.432.1	11-2025	33014G
Research	21.2.2	08-2025	36807D
Research and Management Information	30.7.2	11-2012	29271P
Research, Applied Analytics and Statistics Division	1.1.18	11-2022	37583M
Residual Remittance Processing System	3.24.133	09-2025	34452I
Resolving the Examination	4.46.5	12-2025	38196V
Resolving the Examination	4.70.14	11-2023	93352Z
Resource Guide for Management Officials - Criminal Investigation	1.4.9	08-2025	57194H
Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	1.4.29	06-2025	61645F
Responding to Petitioner's Information Gathering Attempts	35.4.6	11-2019	29883N
Responsibilities	4.17.2	07-2025	34367G
Restitution - Based Assessments Processing	5.19.23	08-2025	60934R
Retiring and Requesting Records	1.15.4	02-2025	31426I
Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	3.5.21	11-2025	93676M
Return Integrity & Verification Operation Managers Guide	1.4.10	08-2025	60880E
Return Integrity and Verification Operation Business Master File Procedures	25.25.1	08-2025	57561Q
Return of Partnership Income	3.11.15	11-2025	33495P

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Return of Partnership Income	3.12.15	10-2025	33655H
Return Preparer Misconduct Cases	8.7.18	03-2025	68470G
Return Preparer Misconduct Field Collection	25.24.4	10-2020	67656U
Return Preparer Misconduct Field Examination	25.24.5	04-2025	70494K
Return Preparer Misconduct Victim Assistance - General Overview	25.24.1	08-2025	67653N
Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	25.24.2	08-2025	67654Y
Return Preparer Office	1.1.28	05-2026	59791A
Return Preparer Penalty Cases	8.11.3	04-2019	50868A
Return Preparer Program	4.11.51	08-2024	36482Q
Return Preparer Program Coordinator	4.1.10	10-2023	39167C
Return Preparer Suitability	25.20.3	01-2024	69540D
Return Related Penalties	20.1.5	06-2026	33073X
Return Related Penalties in Appeals	8.11.1	08-2025	36059X
Return, Terminate, Withdraw, and Reject Processing	5.8.7	04-2025	27847B
Returned Refunds/Releases	21.4.3	09-2025	36817Z
Revenue Accounting Operations	3.17.63	06-2026	33910X
Revenue Officer Procedures for Working Innocent Spouse Relief Cases	25.15.8	01-2023	30272K
Revenue Protection External Lead Procedures	25.25.8	11-2025	61693P
Revenue Protection Prisoner Lead Procedures	25.25.9	11-2025	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2	08-2025	59003Z
Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3	08-2025	61686A
Revenue Receipts	3.11.10	09-2025	33470U
Revenue Receipts	3.12.10	10-2025	33630M
Revenue Receipts	3.24.10	09-2025	34328H
Review of Briefs	35.7.3	08-2004	30005R
Review Procedures for EO Determinations	7.20.5	11-2025	36940P
Review, Approval, and Publication of Regulations	32.1.6	11-2019	38999K
Risk, Issue, and Action Item Management Process	2.109.2	04-2020	72209P
Roles and Responsibilities for Providing Legal Advice	33.1.1	08-2004	39430S
Roles and Responsibilities of Disclosure Managers	1.4.63	10-2024	94952P
Roles and Responsibilities of SMEs	4.54.1	08-2025	92855B
Roles, Responsibilities, and Authorities	9.7.1	12-2024	36428C
Routine and Manually Monitored Installment Agreement Dispositions	5.14.13	08-2025	94806A
Rules Governing Practice Before the IRS	1.25.1	07-2024	48365U
Safeguard Review Program	11.3.36	02-2025	30459T
Safety, Security, and Control	5.1.3	06-2025	27755A
Sale Procedures	5.10.5	06-2026	35405T
SB/SE Emerging Issue Process	4.34.1	12-2024	74522F
SB/SE Field and Office Examination Group Manager	1.4.40	08-2025	35578Z
SBSE Campus Collection Support Managers' Guide	1.4.55	02-2025	59975C
SC Data Controls	3.17.30	12-2025	33885X

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Scanner Operations on SCRIPS	3.41.275	08-2025	34929Y
Schedule K-1 Processing	3.0.101	09-2025	33347E
Scheme Development Center	9.8.1	01-2025	36442G
SCRS Error Resolution	3.24.29	12-2024	34555Q
SCRS SC Edits	3.24.159	12-2024	32933M
Seals and Certifications	11.3.6	07-2023	30428U
Search Warrants, Evidence and Chain of Custody	9.4.9	02-2025	36212Q
Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1.5.5	01-2026	30335I
Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	1.5.8	02-2025	30338P
Section 508 Compliance	2.30.1	08-2022	75372T
Section Titles and Command Codes for IDRS Terminal Input	2.4.1	06-2024	28189K
Section Titles and Command Codes for IDRS Terminal Responses	2.3.1	05-2024	28113Y
Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2	08-2025	35402M
Security	4.7.2	06-2022	30416C
Security and Communication Services (SACS) Security Command Codes	2.12.2	11-2023	69748P
Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	30.6.1	03-2020	29269D
Security Policy	10.8.1	04-2025	49446Y
Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	1.4.12	11-2023	38174H
Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	10.5.8	05-2025	49883F
SEP Responsibilities and Case Development	4.16.1	03-2025	34426M
Service Catalog Management Process and Procedures	2.142.2	02-2024	72726F
Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	25.30.3	08-2025	65380x
Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	25.30.4	08-2025	65384p
Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	25.30.2	08-2025	65379w
Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	25.30.7	09-2025	66032U
Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	25.30.8	08-2025	66196P
Servicewide Burden Reduction Activities	22.24.1	01-2016	37489Z
Servicewide Delegation Order Process	1.11.4	02-2025	29543A
Servicewide Delegations of Authority	1.2.2	06-2026	73276Q
Servicewide Electronic Research Program (SERP)	1.11.8	07-2026	50463T
Servicewide Policy Statement Process	1.11.3	05-2025	29300H
Servicewide Policy Statements	1.2.1	06-2026	29301S
Servicewide Research for Tax Administration	1.7.1	02-2025	38795Q
Serving Levies, Releasing Levies and Returning Property	5.11.2	08-2025	35744V
Settlement Documents	35.8.2	08-2004	29868Y
Settlement of Joint Committee Cases	35.5.4	12-2015	38056K
Settlement Procedures	34.8.2	08-2023	39031Z

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

Title	Number	Revision Date	Catalog Number
Settlement Procedures Overview	34.8.1	06-2017	38022E
Settlements by Counsel	35.5.2	08-2019	38054O
Severance Pay	6.550.3	03-2022	59159U
SharePoint	2.25.20	11-2025	71879J
Signature Principles	31.1.3	08-2004	29649P
Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	35.4.9	06-2013	29886U
Significant Case Program	31.2.1	12-2023	29422W
Small Business/Self-Employed Division	1.1.16	04-2025	35584D
Small Business/Self-Employed Division Delegations of Authority	1.2.65	08-2023	69375s
Software Estimation Techniques, Analysis, and Deliverables	2.5.10	12-2021	73139M
Solution Design Process	2.120.7	05-2024	74885R
SOURCES OF INFORMATION	9.4.2	06-2025	36205B
Space, Property, Procurement, and Telecommunications	30.5.1	10-2007	29063N
Special Agent Medical Policies	9.11.5	04-2026	94302D
Special Case Processing	5.8.10	07-2024	27853F
Special Cases	5.21.7	06-2020	55072Y
Special Computation Formats, Forms and Worksheets	8.17.5	03-2025	31913K
Special Examination Features and Programs	4.1.8	12-2024	27612I
Special Examination Procedures	4.25.11	05-2023	58884C
Special Problems of Assessment and Payment	35.8.4	08-2004	29870K
Special Procedures	4.26.8	11-2025	27707Q
Special Procedures for John Doe Summonses	25.5.7	04-2025	27536R
Special Processes	13.1.10	06-2025	30661H
Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	4.70.7	12-2024	71618U
Specific Claims and Other Issues	21.6.6	08-2025	36837R
Split Spousal Assessments	21.6.8	08-2025	36839N
Spousal Payment Transcript Processing	3.11.251	10-2025	94919E
Stakeholder Liaison (SL) Activities	11.53.5	01-2015	48694A
Stakeholder Partnerships, Education and Communication	22.30.1	09-2025	36870C
Standard Paragraphs and Explanation of Adjustments	4.10.10	09-2024	34502D
Standard Tax Compliance Checks for Suitability and Monitoring	25.29.1	09-2025	75250E
Standard Validity Criteria	2.3.8	01-2025	28121Y
Standards for Using Email	1.10.3	06-2026	34421J
Statistical Editing of Corporation Tax Returns	3.49.8	08-2023	33419N
Statistical Editing of Individual Income Tax Returns	3.49.5	02-2025	51321W
Statistical Reporting	1.13.1	08-2018	30960Z
Statistical Sampling Auditing Techniques	4.47.3	05-2026	34154B
Statute Control and Extension	4.23.14	01-2025	35235F
Statute Information on TEFRA Cases	8.21.6	12-2021	39933E
Statute of Limitations	4.7.3	06-2022	30417N
Statute of Limitations Processes and Procedures	25.6.1	09-2025	36881J
Statutes on Collection Cases	8.21.5	06-2021	39932T

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Statutory Notice of Deficiency Cases	8.2.2	04-2025	50782D
Statutory Notices of Deficiency	4.8.9	08-2025	50713Q
Stipulating Facts and Documents	35.4.7	07-2012	29884Y
Structuring	4.26.13	08-2025	35439Z
Student Volunteer Service	6.308.1	07-2022	53369K
Submission Processing Image Control Team (ICT) Correspondence Scanning	3.13.6	11-2025	66285J
Substantive Development of a Regulation Project	32.1.3	08-2018	38995S
Suitability Determinations for Employment	6.731.1	07-2023	33017N
Suits against IRS Employees	25.3.4	06-2025	30399C
Suits Against the United States	5.17.5	06-2025	57346Z
Suits Against the United States and Claims for Damages under IRC § 7433	25.3.3	05-2025	30398R
Suits Brought Against the United States	34.5.3	08-2022	29664E
Suits by the United States	5.17.4	04-2025	30752X
Suits by the United States	25.3.2	07-2025	30397G
Summary of the Published Guidance Process	32.2.2	04-2017	29174V
Summons Enforcement Actions	34.6.3	07-2023	39029N
Summons for Taxpayer Records and Testimony	25.5.5	08-2025	27533K
Summons Procedures	5.20.4	09-2024	38112J
Summonses	5.17.6	05-2025	30754T
Summonses on Third-Party Witnesses	25.5.6	05-2025	27534V
Supervisory Operator's Manual	3.24.202	08-2025	34456A
Surveillance and Non-Consensual Monitoring	9.4.6	08-2024	36209T
Suspension of the Statutes of Limitation Under IRC §7811(d)	13.1.14	04-2025	35726Z
Systemic Advocacy Management System (SAMS) Administration	13.2.2	10-2024	30666K
Systemic Advocacy Overview	13.2.1	07-2025	30665Z
Systems	21.2.1	08-2025	36806S
Systems Development	2.5.1	05-2024	33496A
Systems Scheduling	2.7.6	12-2020	73144F
TAS Audit Coordination	13.9.2	08-2025	92853F
TAS Authorities	13.1.4	01-2024	35723S
TAS Balanced Performance Measurement System	13.5.1	03-2023	32657T
TAS Guide for Managers	1.4.13	06-2025	49230M
TAS Operations Assistance Request (OAR) Process.	13.1.19	09-2025	47432Q
TAS Security and Continuity of Operations	13.10.5	03-2025	94841H
TAS Taxpayer Assistance Order (TAO) Process	13.1.20	11-2025	47433B
Tax Check Reports on Federal Appointees	11.3.31	01-2024	30454Q
Tax Compliance Officer Employment Tax Procedures	4.23.21	11-2021	66694Y
Tax Computation / Accounting Period Changes	21.6.4	08-2025	36835V
Tax Court Jurisdiction and Proceedings	35.1.1	06-2022	29814A
Tax Court Opinions and Decisions	35.9.1	08-2004	30010K
Tax Court Petitions	35.2.1	08-2023	29833H
Tax Court Procedures	35.1.3	07-2023	29817H

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Tax Court Procedures for Reporting Potentially Dangerous Persons	35.6.3	08-2004	29865R
Tax Court Terms and Definitions	35.1.2	08-2004	29816W
Tax Exempt and Government Entities (TE/GE)	25.1.9	10-2022	27689F
Tax Exempt and Government Entities (TE/GE) Cases	8.7.8	02-2025	50794V
Tax Exempt and Government Entities Division	1.1.23	09-2021	49695V
Tax Exempt Bond Error Resolution Procedures	3.12.26	10-2025	57692Q
Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3	05-2026	35363Y
Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4	08-2025	55001P
Tax Exempt Determination System (TEDS) User Manual	7.22.4	02-2026	66705U
Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7.15.8	07-2025	55042K
Tax Exempt Quality Measurement System (TEQMS)	7.11.3	04-2026	33049X
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8	08-2025	32596R
Tax Forms Distribution Programs	1.18.3	10-2024	38315S
Tax Forms, Tax Publications, and Public Use Forms	33.3.7	08-2010	29165K
Tax Products Program	1.17.3	12-2025	31853T
Tax Treaty Related Matters	4.60.3	09-2025	35008W
Taxpayer Advocacy Panel Operating Procedures	13.7.1	06-2025	47230S
Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	13.10.1	03-2025	94837Z
Taxpayer Advocate Service (TAS) Case Criteria	13.1.7	03-2026	30658K
Taxpayer Advocate Service (TAS) Confidentiality	13.1.5	08-2025	30655D
Taxpayer Advocate Service (TAS) Internal Management Document Program	1.11.13	08-2025	49558R
Taxpayer Contacts	5.1.10	04-2025	27790H
Taxpayer Contacts Resulting From Notice Issuance	21.3.1	08-2025	36811L
Taxpayer Correspondence Services	25.13.1	07-2026	57125U
Taxpayer Experience Office	1.1.33	09-2024	92900T
Taxpayer Inquiry Referrals Form 4442	21.3.5	08-2025	28016E
Taxpayer Protection Program	25.25.6	08-2025	61691T
Taxpayer Representation	5.1.23	10-2023	52165G
Taxpayer Representation	13.1.23	03-2026	52344F
Taxpayer Services	1.1.13	08-2025	30387K
Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1.55.6	01-2025	48309K
TC 520 - W Freeze Servicewide Guide	25.3.8	06-2025	75587U
TE/GE AIMS Processing	4.5.1	01-2023	36157C
TE/GE AIMS Special Processing Procedures	4.5.3	11-2022	36268K
TE/GE Compliance Checks	4.70.10	05-2025	94107E
TE/GE Examined and Non-Examined Closures	4.5.2	11-2025	36158N
TE/GE Knowledge Network (K-Net) Administration	1.4.7	02-2026	69445F
TE/GE Reports	4.5.5	12-2023	36159Y
TE/GE Roles and Responsibilities	1.54.1	01-2025	32219B
TE/GE Taxpayer Correspondence Procedures	25.13.2	02-2026	71987K

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	4.70.16	11-2023	93354V
Technical Advice From the Office of Chief Counsel	4.23.15	01-2025	35236Q
Technical Advisors and the Virtual Team Process	13.1.12	12-2021	30663D
Technical Field Support	4.8.7	04-2022	31424M
Technical Guidance and Information Processing for Excise Tax Examination Issues	4.24.6	03-2025	28307W
Technical Guidelines for Estate and Gift Tax Issues	4.25.5	06-2023	58878Y
Technical Provisions of IRC 6015	25.15.3	06-2024	30266G
Technical Services	4.7.7	03-2023	30465X
Technology and Program Support	1.18.4	09-2024	48239X
Technology Services	30.7.3	12-2009	29611R
TEFRA Administrative Adjustment Request (AAR)	4.31.4	08-2025	35419H
TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	4.31.8	10-2020	66796V
TEFRA Bankruptcy	4.31.7	10-2020	50160J
TEFRA Examinations - CPF Procedures	4.31.3	05-2026	36879X
TEFRA Examinations - Field Office Procedures	4.31.2	04-2025	36874U
Temporary Assignments under the Intergovernmental Personnel Act (IPA)	6.334.1	07-2025	53371W
Temporary, Term, and Volunteer Appointments	6.316.1	04-2023	58308V
Termination and Jeopardy Assessments and Jeopardy Collection	5.17.15	02-2022	49712V
Test, Training, and Exercise Requirements	10.6.3	03-2022	71636Q
The Abusive Transactions (AT) Process	4.32.2	02-2025	38330H
The Bankruptcy Code and Collection	5.9.2	06-2025	39956D
The Counsel Governmental Liaison Coordination Program	37.1.3	01-2013	60946J
The IRS Balanced Performance Measurement System	1.5.1	08-2025	30331Q
The IRS FFI List Publishing Processes Document	4.65.1	12-2025	57672Y
The Records and Information Management Program	1.15.1	01-2025	31421F
Third Party Contacts	5.20.3	01-2021	38111Y
Third-Party Contact Program	25.27.1	05-2026	64747G
Third-Party Contacts	4.11.57	02-2025	36507A
Third-Party Payer Arrangements for Employment Taxes	5.1.24	05-2026	58417H
Tip Compliance Agreements	4.70.18	04-2026	93362V
Title 26 Seizures for Forfeiture	9.7.13	11-2025	36440K
Training	9.2.1	07-2025	36231X
Training and Communication	30.4.3	03-2011	29601V
Training and Development Programs under the Merit Promotion Plan	6.335.2	08-2025	39377A
Training Evaluation Policy	6.410.9	02-2025	57678M
Transcripts	21.2.3	08-2025	36808O
Transfer of Returns Open for Examination	4.11.29	08-2025	36395S
Transferee and Transferor Liabilities	8.7.5	01-2024	50790D
Transferee Liability Cases	4.11.52	08-2025	36501M
Transferring TAS Cases	13.1.17	08-2023	47430U
Transfers	4.4.33	12-2024	30373W
Transportation Management	1.22.6	08-2025	31776R

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Travel Guidelines	30.5.2	02-2014	29123E
Trial	9.6.4	07-2024	36225T
Trial of the Case	35.6.2	12-2023	29864G
Trial Planning	35.4.1	06-2023	29878U
Trust Fund Penalty Assessment Action	5.7.6	06-2025	35501C
Trust Fund Recovery Penalty (TFRP)	5.19.14	02-2022	49610Y
Trust Fund Recovery Penalty (TFRP) Overview and Authority	8.25.1	09-2018	50809J
Types of Records and Their Life Cycles	1.15.2	01-2025	31423B
Types of Suits	34.6.2	08-2023	39028C
U.S. Withholding Agent Examinations - Form 1042	4.10.21	05-2026	51337G
Unagreed Employment Tax Case Procedures	4.23.22	02-2025	67744D
Undercover Operations	9.4.8	04-2024	36211F
Unemployment Tax Returns	3.11.154	10-2025	33581C
Unemployment Tax Returns	3.12.154	10-2025	33743Q
Unemployment Tax Returns	3.24.154	10-2025	34464A
Unemployment Taxes	21.7.3	09-2025	36843V
Unified Communications Policy	2.28.1	03-2023	74354N
Unified Work Request (UWR) Process	2.22.1	02-2024	38167S
United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4	08-2025	49817Z
United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	1.22.2	08-2025	31772Z
Unpaid Assessments	1.34.4	05-2025	53135C
Unpostables	21.5.5	09-2025	36825Z
Updating and Correcting the AIMS Database	4.4.34	07-2026	30374H
Use of Direct Buyouts (VSIP) and Job Swaps	6.576.1	07-2023	54012M
Use of Force Procedures	9.2.3	03-2025	36228A
Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	6.350.1	11-2023	54011B
Use of Pseudonyms by IRS Employees	10.5.7	07-2025	49882U
Use of Summons Special Applications	25.5.8	08-2025	27537C
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	1.17.7	09-2025	53478W
User Fees	1.33.7	08-2025	94077B
User Guide for Requesting Published Products and Services	1.17.9	06-2025	59991C
Uses of Section 1204 Statistics	1.5.2	10-2022	30332B
Using and Researching the Internal Revenue Manual (IRM)	1.11.6	09-2025	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	1.32.20	08-2025	53762P
Valuation Assistance	4.25.12	04-2023	58885N
Valuation Assistance for Cases Involving Works of Art	4.48.2	07-2025	31715E
Valuation Assistance Procedures	8.18.1	05-2025	31885D
Valuation Guidelines	4.48.3	09-2020	39439N
Veterans Employment Programs and Restoration of Duty	6.307.1	08-2025	20269R
Voluntary Classification Settlement Program (VCSP) Procedures	4.23.20	09-2023	66486W
Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	4.23.25	03-2025	71053V
Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	25.25.11	01-2026	69629H

July 2026

By IRM Section Title, Number, Revision Date and Catalog Number

<i>Title</i>	<i>Number</i>	<i>Revision Date</i>	<i>Catalog Number</i>
Wagering Tax Information	11.3.26	08-2023	30449X
Web Server Security Policy	10.8.22	05-2025	55175G
Whipsaw Assessments	5.20.6	10-2024	38118X
Whistleblower Awards	25.2.2	09-2024	27544R
Whistleblower Claims in Field Collection	5.1.32	12-2023	94260I
Whistleblower Office	1.1.26	07-2025	54082K
Whistleblower Taint Review Procedures	33.3.8	11-2019	73500H
Withdrawal of Notice of Federal Tax Lien	5.12.9	09-2019	58949W
Withdrawals and Installment Agreements with Special Circumstances	5.14.4	10-2020	28506N
Withholding Compliance Program	5.19.11	10-2024	39978R
Withholding on Foreign Partners	3.21.15	09-2025	37648G
Withholding on Foreign Partners	3.22.15	09-2025	37643D
Work Schedules	30.4.7	06-2026	29604C
Workers' Compensation Program	6.800.1	08-2025	37476W
Workforce Recruitment Strategies	6.332.1	07-2023	33013V
Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	3.17.80	12-2025	47865P
Working Appeals Team Cases	8.7.11	09-2018	50797C
Working Cases in Appeals	8.1.3	04-2025	36184J
Working Decedent Cases	5.5.3	09-2020	35481V
Working Trust Fund Recovery Penalty Cases in Appeals	8.25.2	07-2020	50810K
Workload Identification and Survey Procedures	4.1.2	07-2023	27603X
Workload Scheduling	3.30.127	12-2025	33048M
Workpaper System and Case File Assembly	4.10.9	04-2024	27644S
Workpapers and Reports Resources	4.46.6	09-2025	38197G
Workspace, Furniture, and Equipment Standards	1.14.3	06-2025	31322P
Written Determinations Under Section 6110	37.1.1	08-2004	39102X

Internal Revenue Manual (IRM)

Obsolete Index

July 2026

<i>IRM Number</i>	<i>Obs Date</i>	<i>Catalog Number</i>	<i>Title</i>
-------------------	-----------------	-----------------------	--------------

Part 1: Organization, Finance and Management

1.1 Government Entities Examinations			
1.1.10	02-2025	30384D	Office of (Redacted)
1.1.30	06-2018	69119G	Office of Planning, Programming, and Audit Coordination
1.2 Servicewide Policies and Authorities			
1.2.10	07-2019	48024W	Policy Statements for Organization, Finance and Management Activities
1.2.11	07-2019	48025H	Policy Statements for Information Technology Activities
1.2.12	07-2019	48026S	Policy Statements for Submission Processing Activities
1.2.13	07-2019	48027D	Policy Statements for the Examining Process
1.2.14	07-2019	48029Z	Policy Statements for Collecting Process Activities
1.2.15	07-2019	48030A	Policy Statements for Human Resource Management Activities
1.2.16	07-2019	48032W	Policy Statements for the Rulings and Agreements Process
1.2.17	07-2019	48033H	Policy Statements for Appeals Activities
1.2.18	07-2019	48034S	Policy Statements for Criminal Investigation Activities
1.2.19	07-2019	48035D	Policy Statements for Communications, Liaison and Disclosure Activities
1.2.20	07-2019	48037Z	Policy Statements for Penalties and Interest Activities
1.2.21	07-2019	48038K	Policy Statements for Customer Account Services Activities
1.2.22	07-2019	48039V	Policy Statements for Taxpayer Education and Assistance Activities
1.2.23	07-2019	48040W	Policy Statements for Chief Counsel Activities
1.2.24	07-2019	50507K	Policy Statements for Special Topics
1.2.25	07-2019	52710D	Policy Statements for Security, Privacy and Assurance Activities
1.2.40	07-2019	39609B	Delegations of Authority for Organization, Finance and Management Activities
1.2.41	07-2019	39610C	Delegations of Authority for Information Technology Activities
1.2.42	07-2019	39611N	Delegation of Authorities for Submission Processing Activities
1.2.43	07-2019	39612Y	Delegations of Authority for the Examining Process
1.2.44	07-2019	39613J	Delegations of Authority for the Collecting Process
1.2.45	07-2019	39614U	Delegations of Authority for Human Resource Management Activities
1.2.46	07-2019	39615F	Delegation of Authorities for the Rulings and Agreements Process
1.2.47	07-2019	39616Q	Delegation of Authorities for the Appeals Process
1.2.48	07-2019	39617B	Delegation of Authorities for Criminal Investigation Activities
1.2.49	07-2019	39618M	Delegations of Authority for Communications, Liaison and Disclosure Activities
1.2.50	07-2019	39622U	Delegation of Authorities for Taxpayer Advocate Service Activities
1.2.51	07-2019	39623F	Delegation of Authorities for Penalties and Interest Activities
1.2.52	07-2019	39624Q	Delegations of Authority for Special Topics Activities

Obsolete IRM Sections

IRM Number	Obs Date	Catalog Number	Title
1.2.53	07-2019	39625B	Delegation of Authorities for Chief Counsel Activities
1.2.54	07-2019	55202C	Delegations of Authority for Security, Privacy and Assurance Activities
1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services
1.4 Resource Guide for Managers			
1.4.1	03-2026	33466M	Management Roles and Responsibilities
1.4.6	12-2023	31779Y	Managers Security Handbook
1.4.17	01-2022	35431P	Compliance Managers Guide
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.7 Research and Analysis for Tax Administration			
1.7.2	02-2018	38796B	Servicewide Research Data Standards
1.7.3	02-2018	38797M	Servicewide Research Electronic Library
1.7.4	02-2018	49937S	Role of Research in IRS
1.11 Internal Management Documents System			
1.11.7	06-2025	32114X	Taxpayer Services (TS) Internal Management Documents Program
1.13 Statistics of Income			
1.13.7	06-2019	30972R	Form 1120 Industry Coding
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns
1.14 Facilities Management			
1.14.1	09-2017	37000G	Logistics Management
1.14.2	03-2026	31321E	Supply Purchasing Program
1.14.13	03-2017	54529M	Environmental Management Systems
1.15 Records and Information Management			
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records
1.22 Mail and Transportation Management			
1.22.7	06-2025	31777C	Household Goods
1.31 CFO Internal Policy and Procedures			
1.31.7	04-2024	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office
1.32 Servicewide Travel Policies and Procedures			
1.32.7	09-2016	54559A	Estimating Trust Fund Costs
1.32.8	12-2016	48073R	Investigative Imprest Funds
1.32.19	09-2016	51377Q	User Fees

IRM Number	Obs Date	Catalog Number	Title
1.34 Revenue Accounting			
1.34.1	04-2019	53163U	Definitions and Acronyms
1.35 Financial Accounting			
1.35.5	04-2023	47417B	Advances, Prepaid Expenses and Other Assets
1.35.7	07-2020	47418M	Debt Collection
1.35.9	08-2020	66158B	Integrated Financial System Payroll
1.35.15	07-2021	52979C	Annual Close Guidelines
1.35.16	01-2024	62653P	Managerial Cost Accounting
1.35.17	10-2024	62654A	Estimating Trust Fund Costs
1.35.19	11-2023	62657H	User Fees
1.35.23	09-2020	66601B	Integrated Financial System Security
1.36 Administrative Accounting and Financial Management Reports			
1.36.2	08-2020	50695F	Treasury Information Executive Repository
1.55 Wage and Investment			
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2: Information Technology

2.3 IDRS Terminal Responses			
2.3.50	02-2017	28162T	Command Code LVREQ
2.4 IDRS Terminal Input			
2.4.54	04-2018	33288Y	Command Codes CSPOD, CSPSP, CSSAD and CSZIP
2.4.55	04-2018	53615P	Command Code CSORD
2.4.60	04-2024	62856Y	Command Code RAPID
2.5 Systems Development			
2.5.7	05-2020	33499H	Data Name Standards
2.7 Information Technology (IT) Operations			
2.7.2	03-2018	73140N	Computing Center
2.7.4	04-2018	73142J	Magnetic Media Management
2.7.5	04-2018	73143U	System Control Point (SCP) - Configuration Management (CM)
2.12 Security and Privacy			
2.12.1	04-2020	53401Z	The Use of Integrated Data Retrieval System (IDRS) Utility Programs
2.13 Enterprise Networks			
2.13.1	10-2016	39516P	Introduction
2.13.3	10-2016	36330N	Voice Premise Communications
2.13.4	10-2016	36331Y	Voice Messaging System
2.13.5	10-2016	36332J	Federal Technology Service (Long Distance)
2.13.6	10-2016	32522B	Wireless Communications
2.13.7	10-2016	40164F	Calling Card Ordering System
2.13.8	10-2016	47359G	Voice Systems Security
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks

IRM Number	Obs Date	Catalog Number	Title
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)
2.13.15	10-2016	39517A	Domain Name System (DNS)
2.13.25	10-2016	40187E	Video Conference Services
2.14 Asset Management			
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards
2.16 Enterprise Life Cycle (ELC)			
2.16.1	05-2024	49718J	ELC Guidance
2.25 Integrated Enterprise Portal - Web Services			
2.25.5	03-2023	37014U	Accessibility Guidelines for the Web
2.25.13	04-2020	37394R	IRS Domain Naming Standards
2.25.14	06-2018	37395C	Portal Environment Usability Services
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process
2.25.104	05-2019	38941U	Lyris List Procedures
2.100 Integrated Process Management			
2.100.1	11-2023	48508B	Integrated Process Management Policy
2.100.2	11-2023	59034Y	Integrated Process Management Standardization Process
2.100.3	11-2019	60800K	IT Process Asset Library
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)
2.109 Risk, Issue, and Action Item Management Practices			
2.109.1	07-2024	72207T	Risk, Issue, and Action Item Management Policy
2.120 Solution Engineering			
2.120.1	05-2024	59976N	Engineering Policy
2.120.2	03-2022	59977Y	Technical Solution Process
2.120.3	03-2022	59978J	Product Integration
2.120.4	03-2022	61941Q	Design Coordination
2.120.5	03-2022	65262A	Performance Engineering
2.123 Knowledge Management			
2.123.1	01-2024	68608U	Knowledge Management Directive
2.126 Enterprise Organizational Readiness			
2.126.1	11-2023	64032A	Enterprise Organizational Readiness Policy
2.127 Testing Standards and Procedures			
2.127.1	05-2025	60807J	IT Test Policy
2.142 Service Catalog Management			
2.142.1	04-2024	72725U	Service Catalog Management Directive
2.144 Capacity Management			
2.144.1	04-2023	61944X	Capacity Management Policy
2.144.2	04-2023	61946T	Business Capacity Management
2.144.3	04-2023	62038U	Component Capacity Management
2.144.4	04-2023	62040G	Service Capacity Management
2.144.5	04-2023	64078Y	Enterprise Demand Forecast

IRM Number	Obs Date	Catalog Number	Title
2.145 Availability Management			
2.145.1	04-2023	61942B	Availability Management Policy
2.145.2	04-2023	61943M	Availability Management Process Description
2.148 IT Support Services Management			
2.148.1	05-2024	68033Z	IT Support Services Management Directive
2.150 Configuration Management			
2.150.3	04-2019	60768V	Change Management (ChM) Policy
2.152 Data Engineering			
2.152.1	03-2022	59990R	Data Engineering Policy
2.152.2	03-2022	59989Q	Data Management Process Description
2.152.3	03-2022	67565E	Naming Data Element(s)/Object(s)

Part 3: Submission Processing

3.11 Returns and Documents Analysis			
3.11.8	10-2017	33465B	Information Return Processing
3.11.29	12-2024	69551K	Health Coverage Tax Credit (HCTC) Enrollment Processing
3.11.106	12-2024	33575Y	Estate and Gift Tax Returns
3.21 International Returns and Documents Analysis			
3.21.112	10-2025	60501S	Foreign Account Tax Compliance Act (FATCA) Registration
3.24 ISRP System			
3.24.173	01-2018	34697X	Centralized Files and Scheduling
3.24.176	04-2022	34709E	Audit Selection System
3.28 Special Processing Procedures			
3.28.1	06-2023	74536T	Informational Referral Receipt and Routing for Form 3949-A
3.34 National Research Program (NRP)			
3.34.3	10-2021	40274C	NRP Individual Income Tax Returns - Code and Edit, Transcription
3.34.4	10-2021	48398P	S Corporation Tax Returns - Document Analysis & Data Entry

Part 4: Examining Process

4.1 Planning and Special Programs			
4.1.3	10-2017	27604I	Sources of Returns-Priority Programs-DIF and Ordering
4.1.4	10-2017	27606E	Other Programs and Other Source Workload
4.1.6	10-2017	27609L	Storage of Selected Returns
4.1.7	10-2017	27611X	Assignment of Selected Returns
4.1.20	09-2020	49265D	Headquarters and Industry Offices Responsible for LMSB PSP
4.1.22	07-2020	49268K	LMSB Workload Study
4.1.23	08-2020	49269V	Determining Return Needs for LMSB
4.1.24	04-2020	49270W	LMSB Sources of Returns, Ordering and Classification
4.1.25	04-2020	49272S	LMSB Inventory Ordering and Return Delivery Systems
4.2 General Examining Procedures			
4.2.3	02-2026	34445T	Technical Advice to Taxpayers and Examination Personnel
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities

Obsolete IRM Sections

IRM Number	Obs Date	Catalog Number	Title
4.4 Audit Information Management System (AIMS) – Validity and Consistency			
4.4.4	01-2023	30314F	Claims
4.4.5	07-2024	30315Q	Closings to Appeals
4.4.6	06-2024	30316B	Conversion of Returns
4.4.10	06-2024	30321U	Employment/Excise Tax Adjustments
4.4.11	06-2024	30322F	Entity Changes
4.4.14	07-2024	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	07-2026	30327I	Inventory Control
4.4.17	07-2024	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	07-2024	30329E	Large Dollar Cases
4.4.19	06-2021	30343I	Manual Refunds
4.4.24	12-2021	30348L	Payments and Remittances
4.4.25	07-2024	30349W	Quick Assessments
4.4.27	07-2026	30361E	Reports
4.4.29	02-2023	30363A	Social Security Administration (SSA) Adjustments
4.4.32	10-2019	30372L	AIMS, ERCS, and IDRS Data Processing
4.4.34	07-2026	30374H	Updating and Correcting the AIMS Database
4.4.35	07-2024	30375S	Unpostable Resolution
4.8 Technical Services			
4.8.3	03-2018	31432M	Examination Quality Measurement Staff (EQMS)
4.11 Examining Officers Guide (EOG)			
4.11.7	10-2019	36014K	Corporate Liquidations/Dissolutions
4.11.17	09-2016	36380T	Electronically Filed Returns
4.11.34	06-2017	36419R	Innocent Spouse
4.13 Audit Reconsideration			
4.13.2	04-2024	31049D	Contact Employees
4.13.3	04-2024	31050E	Central Reconsideration Unit
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.5	04-2024	31052A	Exam SFR Reconsiderations
4.13.6	04-2024	31054W	Appeals
4.13.7	04-2024	31055H	Exhibits
4.15 Jeopardy/Termination Assessments			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures

IRM Number	Obs Date	Catalog Number	Title
4.18 Exam Offer-In-Compromise			
4.18.2	11-2020	28828E	Doubt as to Liability Offers
4.18.3	01-2022	28829P	Effective Tax Administration Offers
4.18.4	02-2017	28830Q	Combination Offers
4.18.5	11-2020	28831B	Review, Closing and Reporting Requirements
4.18.6	11-2020	28832M	Case Processing and Controls
4.18.7	01-2022	28833X	Special Case Processing
4.19 Liability Determination			
4.19.7	09-2024	36334F	IMF Automated Underreporter (AUR) Technical System Procedures
4.19.17	11-2023	48156H	Non-Filer Program
4.19.18	10-2021	48157S	Quality Review Program
4.19.27	03-2017	54955M	Campus Exam Return Selection and Delivery
4.20 Examination Collectibility			
4.20.2	06-2020	29632U	Scope Consideration
4.20.3	06-2020	29633F	Soliciting Payment
4.20.4	06-2020	29634Q	Installment Agreements
4.22 National Research Program (NRP)			
4.22.7	12-2019	48405T	Area Office - Examination of S Corporation Returns
4.22.9	04-2020	51330H	International Form 1040 NRP Study
4.22.10	04-2020	47344H	Employment Tax Study - NRP Examination Guidelines
4.22.11	10-2020	59122H	SB/SE Examination of NRP C Corporation Returns
4.22.12	10-2020	59724J	LB&I Examination of NRP C Corporation Returns.
4.22.13	10-2020	59601J	Fuel Excise Tax Study - NRP Examination Guidelines
4.24 Excise Tax			
4.24.1	06-2025	28302T	Introduction to Excise Taxes
4.24.4	08-2022	28305A	Excise Fuel Taxes Workload, Policies and Procedures
4.24.7	05-2018	28308H	Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)
4.26 Bank Secrecy Act			
4.26.2	02-2019	27701C	Program Structure
4.26.18	03-2018	50149M	Embedded Quality
4.27 Bankruptcy			
4.27.2	06-2020	27751I	Examiner Responsibilities
4.27.3	06-2020	27752T	Review and Processing Procedures
4.27.4	05-2018	27753E	Statute of Limitations Considerations
4.27.5	09-2019	27754P	Miscellaneous Provisions
4.28 Examination Specialization			
4.28.1	12-2020	27547Y	Examination Specialization (ES) Program and Procedures
4.30 LB&I General Procedures			
4.30.3	10-2018	32504F	Overseas Posts

IRM Number	Obs Date	Catalog Number	Title
4.32 Abusive Transactions			
4.32.4	01-2023	38332D	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
4.35 Partnership and S Corporations			
4.35.1	07-2016	27742X	Tax Audit Guidelines
4.35.2	07-2016	27743I	Audit Techniques for Business Returns
4.40 Technical Advisor Program			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
4.41 Oil and Gas Industry			
4.41.1	09-2022	35071V	Oil and Gas Handbook
4.42 Insurance Industry			
4.42.1	10-2020	27667R	Introduction
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
4.43 Retail Industry			
4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 International Procedures			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
4.61 International Examination Guidelines			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records
4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification

IRM Number	Obs Date	Catalog Number	Title
4.61.6	06-2021	27732B	Boycotts
4.61.7	11-2022	27733M	Controlled Foreign Corporations
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
4.63 Withholding and International Individual Compliance			
4.63.5	08-2025	67718H	International Penalties and Procedures – Individuals
4.71 Employee Plans Examination of Returns			
4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
4.71.2	12-2023	33831Z	Overview of IDRS
4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
4.71.4	12-2023	35909Q	Discrepancy Adjustments
4.71.5	12-2023	35239X	Form 5330 Examinations
4.71.6	12-2023	37345W	Employee Plans Referrals
4.71.7	12-2023	33832K	Survey Returns
4.71.8	12-2023	33833V	EP Claims
4.71.9	12-2023	33834G	Statute Control Procedures
4.71.10	12-2023	33837N	Form 990-T Processing
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2023	35241J	EP Mandatory Review
4.71.15	08-2018	35242U	EP Special Review
4.71.16	12-2023	55224Q	Employee Plans Large Case Examinations
4.71.17	12-2023	57900H	Non-Return Unit Examinations
4.71.18	11-2021	57901S	EP Penalties
4.71.19	12-2023	57902D	Fast Track Settlement Procedures
4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
4.72 Employee Plans Technical Guidelines			
4.72.2	11-2022	35951M	Cash or Deferred Arrangements
4.72.3	11-2022	35952X	Employee Contributions and Matching Contributions
4.72.4	11-2022	35953I	Employee Stock Ownership Plans (ESOPs)

IRM Number	Obs Date	Catalog Number	Title
4.72.5	11-2022	35954T	Top-Heavy Plans
4.72.6	11-2022	35955E	IRC 415(b)
4.72.7	11-2022	35956P	Examination Guidelines for IRC 415(c)
4.72.8	11-2022	35957A	Valuation of Assets in Defined Contribution Plans
4.72.9	11-2022	35958L	Qualified Joint and Survivor Annuity Requirements
4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
4.72.13	11-2022	27872M	IRC 403(b) Plans
4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	01-2023	35924F	Nonbank Trustee Investigation Procedures
4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
4.75 Exempt Organizations Examination Procedures			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.8	09-2019	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.10	01-2024	33212M	Exempt Organization Pre-contact Procedures
4.75.11	01-2024	33213X	On-Site Audit Guidelines
4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
4.75.13	01-2024	33216E	Issue Development and Conclusion
4.75.15	01-2024	33218A	Closing Letters and Examination Reports
4.75.16	01-2024	33220M	Case Closing Procedures
4.75.17	01-2024	33221X	Mandatory Review
4.75.18	08-2018	33223T	Special Review
4.75.20	01-2024	33225P	Final Case Processing
4.75.21	01-2024	33226A	EO Special Examination Procedures
4.75.22	01-2024	33228W	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	01-2024	27552R	Organizations Covered by a Group Ruling
4.75.25	01-2024	33232E	Exempt Organizations Examinations Closing Agreements
4.75.26	08-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.28	01-2024	33237H	Discrepancy Adjustments

Obsolete IRM Sections

IRM Number	Obs Date	Catalog Number	Title
4.75.29	08-2016	33231T	Exempt Organization Team Examination Program Procedures
4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
4.75.31	01-2024	54706P	Conversion of Returns
4.75.32	01-2024	33238S	Declaratory Judgment Cases And The Administrative Record
4.75.34	01-2024	48088Q	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2024	49383A	Fraud and Abusive Transaction Procedures
4.75.36	01-2024	54705E	Procedures For Processing Technical Advice Cases
4.75.37	01-2024	55996R	Claims, Requests for Abatement and Examination Reconsiderations
4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R
4.75.39	01-2024	70892S	Church Tax Inquiries and Examinations Under IRC 7611
4.75.40	01-2024	71315K	Employment Tax Audit Procedures
4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...

Obsolete IRM Sections

IRM Number	Obs Date	Catalog Number	Title
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	09-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	10-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects
4.81.4	09-2019	55320Z	Examination Planning
4.81.5	02-2024	51852A	Conducting the Examination
4.81.6	02-2024	54530N	Closing Agreements
4.81.7	02-2024	51851P	Bondholder Identification and Referrals
4.81.9	09-2018	68186N	Technical Advice Requests
4.81.10	08-2018	51850E	Quality Review
4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program
4.81.14	02-2024	68190V	Unagreed Issues
4.82 Tax Exempt Bonds Examination Guidelines			
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds
4.82.2	02-2024	68189U	Arbitrage Payment Refund Claim Procedures
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
4.86.1	12-2023	34422U	Indian Tribal Governments Administration and Policy
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks

IRM Number	Obs Date	Catalog Number	Title
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
4.87.1	04-2019	34423F	Inventory Management
4.88 Indian Tribal Governments Examination Issues and Procedures			
4.88.1	12-2023	34424Q	Examination Issues Pertaining to ITG Cases
4.90 Federal, State and Local Governments (FSLG)			
4.90.1	10-2019	33026Y	FSLG Mission and Policy
4.90.2	10-2019	33028U	Customer Assistance
4.90.3	04-2018	33029F	Compliance Checks
4.90.4	12-2019	33032C	Information Return Examinations and Penalties
4.90.5	09-2019	33033N	Case Selection Procedures
4.90.6	09-2019	33034Y	Referrals
4.90.7	12-2019	33037F	Claims
4.90.8	08-2018	33039B	Examination Quality Measurement Standards
4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
4.90.10	12-2019	33042Y	Statute Control Procedures
4.90.11	10-2019	33043J	Technical Review
4.90.12	12-2019	33044U	Case Closing Procedures
4.90.13	10-2019	36147G	FSLG Large Case Examination Program
4.90.14	10-2019	40953G	Counsel Contact and Technical Guidance
4.90.15	10-2019	62638A	FSLG Fraud Procedures
4.103 Compliance Data Environment (CDE)			
4.103.2	02-2021	55246E	CDE Procedures
4.103.3	02-2021	55247P	CDE Roles and Reports

Part 5: Collecting Process

5.1 Field Collecting Procedures			
5.1.30	10-2018	49413D	Resolution-directed Approach to Casework
5.1.31	10-2018	49810A	Workload Management
5.24 Central Withholding Agreement (CWA) Program			
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview
5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines

Part 6: Human Resources Management

6.250 Strategic Human Capital Management			
6.250.1	03-2026	34093Z	Policies, Requirements, Responsibilities, and Strategies
6.250.2	03-2026	53487H	Internal Revenue Service Enterprise Workforce Planning

IRM Number	Obs Date	Catalog Number	Title
6.430 Performance Management			
6.430.2	06-2026	37672G	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)
6.430.3	06-2026	37673R	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts
6.430.5	06-2026	37675N	Performance Appraisals for Temporary Assignments
6.715 Voluntary Separations and Reductions in Grade or Pay			
6.715.1	05-2025	33016C	Policies, Responsibilities, Requirements, and Procedures
6.751 Discipline and Disciplinary Actions			
6.751.1	05-2025	33018Y	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
6.752 Disciplinary Suspensions and Adverse Actions			
6.752.2	05-2025	33020K	Adverse Actions
6.771 Agency Grievance System			
6.771.2	02-2018	33022G	Grievance Examiner Handbook

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs			
7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
7.14 Employee Plans EDS User Manual			
7.14.4	08-2025	27764L	Letter Generation
7.20 Exempt Organizations Determination Letter Program			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
7.21 Exempt Organizations Determinations Processing			
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing
7.21.4	07-2016	27617L	Transcription and Case Establishment
7.21.6	07-2016	27619H	Inventory Control Subsystem
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
7.21.9	07-2016	27622E	Exempt Organizations Management Information System
7.22 Exempt Organizations Determination Letter Automation Systems			
7.22.2	07-2016	27952V	Data Entry
7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	07-2016	27954R	Letter Generation
7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System
7.25 Exempt Organizations Determinations Manual			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations

IRM Number	Obs Date	Catalog Number	Title
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	12-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	12-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	12-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	12-2019	36072Q	Black Lung Benefit Trusts
7.25.23	12-2019	36073B	Religious and Apostolic Associations
7.25.24	12-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	12-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	12-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
7.26.15	12-2019	36098W	IRC 4947 Trusts
7.27 Exempt Organizations Tax Manual			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income

IRM Number	Obs Date	Catalog Number	Title
7.27.5	12-2019	36076I	Unrelated Trade or Business
7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
7.27.11	12-2019	36080Q	Political Organizations
7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

Part 8: Appeals

8.20 Account and Processing Support (APS)

8.20.2	12-2024	33441R	IDRS Transcripts and Automated Systems
--------	---------	--------	--

Part 10: Security, Privacy and Assurance

10.2 Physical Security Program

10.2.3	08-2016	51713A	Safeguard Reviews
10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.2.15	02-2023	51729K	Minimum Protection Standards (MPS)

10.4 Physical Security Information for Managers

10.4.1	11-2016	51731W	Managers Security Handbook
--------	---------	--------	----------------------------

10.8 Information Technology (IT) Security

10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy

IRM Number	Obs Date	Catalog Number	Title
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy
10.8.52	01-2026	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy

Part 11: Disclosure, Communications, and Liaison

11.1 Communications			
11.1.2	04-2026	33001D	News Coverage of Tax Prosecutions
11.3 Disclosure of Official Information			
11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	02-2020	30437F	Privacy Act General Provisions
11.3.15	02-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
11.3.38	03-2025	30462Q	Role and Responsibilities of Disclosure Managers
11.53 Small Business/Self-Employed			
11.53.2	07-2025	48691T	SB/SE CSO Communications
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures			
13.1.1	07-2025	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	08-2025	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.2 Systemic Advocacy			
13.2.4	09-2025	58125E	Information Gathering Projects (IGP)
13.2.6	09-2025	73768V	Immediate Interventions
13.4 TAS TAMIS Guide			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying
13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
13.4.6	08-2021	35624C	Management Inventory Screens
13.4.7	08-2021	35625N	Administrative Reports

IRM Number	Obs Date	Catalog Number	Title
13.4.8	08-2021	35626Y	Report Writing
Part 20: Penalty and Interest			
20.2 Interest			
20.2.12	01-2017	32975S	Employment Taxes
Part 21: Customer Account Services			
21.2 Systems and Research Programs			
21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
21.3 Taxpayer Contacts			
21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
21.3.13	10-2017	66360P	Department of Education (ED) Procedures
21.7 Business Tax Returns and Non-Master File Accounts			
21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.7.14	08-2016	67900D	BMF Identity Theft Procedures for Accounts Management Employees
21.8 International			
21.8.7	07-2025	69286Y	Form-Related Communication
21.10 Quality Assurance			
21.10.4	08-2022	66103S	Customer Satisfaction Surveys
Part 22: Taxpayer Education and Assistance			
22.40 Federal, State and Local Governments			
22.40.1	03-2022	38104J	Outreach
22.41 Indian Tribal Governments			
22.41.1	06-2021	35210K	Outreach
22.42 TEB Taxpayer Education and Assistance			
22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
Part 25: Special Topics			
25.2 Information and Whistleblower Awards			
25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
25.2.10	07-2025	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team
25.5 Summons			
25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons
25.7 Exempt Organizations Business Master File			
25.7.3	01-2022	27772L	Group Exemption Procedures
25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
25.7.6	01-2022	27776D	Cumulative List (Publication 78)
25.7.7	01-2022	35833P	EO/BMF Reports
25.15 Relief from Joint And Several Liability			
25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
25.15.12	06-2021	30276C	Appeals Procedures
25.15.16	10-2016	49557G	Telephone Contacts

IRM Number	Obs Date	Catalog Number	Title
25.18 Community Property			
25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property
25.19 Health Coverage Tax Credit (HCTC)			
25.19.1	07-2017	39701S	General Information
25.19.2	07-2017	39702D	Customer Service
25.19.3	07-2017	39704Z	Eligibility
25.19.4	07-2017	39705K	Registration
25.19.5	07-2017	39706V	Payments
25.19.6	07-2017	39707G	Additional HCTC Guidelines
25.19.7	07-2017	50495D	Systems Operations (SO)
25.19.8	07-2017	50497Z	Campus Management Operations (CMO)
25.21 Affordable Care Act			
25.21.2	02-2025	66328P	Insurance Provider Fee
25.23 Identity Protection and Victim Assistance			
25.23.5	10-2017	67665F	ACSS IDT Processing
25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
25.23.7	09-2017	67667B	AUR Identity Theft Processing
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity Theft Processing
25.24 Return Preparer Misconduct Program			
25.24.3	09-2017	67655J	Return Preparer Misconduct Program - Return Preparer Misconduct - Compliance

Part 30: Administrative

30.7 Management Systems			
30.7.15	11-2021	29622Y	Management Systems and Techniques - The Quality Process

Part 31: Guiding Principals

31.4 Processing Criminal Tax Cases			
31.4.5	11-2021	29136H	Expedited Plea Program in Proposed Agreement Situations - Expedited Plea Program in Proposed Plea Agreement Situations

Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Claims

34.7 Pre-Trial Procedures			
34.7.2	11-2021	29668W	Suits to Collect - Procedures Applicable to Most Suits to Collect

Part 39: General Legal Services

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