



Internal Revenue **MANUAL INDEX**

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June 2026

Contains the IRM Inventory in four ways:

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

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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

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OBSOLETE LIST	This list displays the IRM sections that are no longer in effect, dating back ten years. An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.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

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

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

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1.1.4	5/26/2021	30364L	Organizational Planning	All
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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
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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	7/28/2025	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

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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	7/30/2024	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*	2/5/2026	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	4/27/2023	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
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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
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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				
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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
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1.15.4	2/26/2025	31426I	Retiring and Requesting Records	All
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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
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1.22.5	12/13/2024	31775G	Mail Operations	All
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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

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2.4.1	6/12/2024	28189K	Section Titles and Command Codes for IDRS Terminal Input	All
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2.4.5	3/10/2025	28193S	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	All
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
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2.4.59	5/2/2025	54615Z	Command Code TMSSN	All
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2.5.3*	4/2/2025	33498W	Programming and Source Code Standards	IT
2.5.4*	12/10/2024	30905A	Document Standards	IT
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2.5.10*	12/17/2021	73139M	Software Estimation Techniques, Analysis, and Deliverables	IT
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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
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2.8.2	12/2/2024	28756V	AIMS Command Code AM424	Appeals
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2.8.4	12/4/2024	28758R	AIMS Command Code AMSTU	Appeals
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2.8.7*	12/12/2025	28762Z	AIMS Command Code AMCLS	Appeals
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2.15.1	7/30/2025	37206W	Enterprise Architecture (EA) Overview	All
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2.17.1	4/7/2026	71048C	Infrastructure Currency Policy for Software	All
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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
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2.28.1	3/8/2023	74354N	Unified Communications Policy	IT
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2.31.1	1/23/2023	93036W	One Solution Development Life Cycle (OneSDLC) Guidance	IT
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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
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2.120.10	6/4/2024	74889J	Engineering Documentation Process	IT
2.120.11	5/29/2024	74890K	Data Management Process	All
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2.123.2	9/24/2021	68610G	Knowledge Management Process Description	All
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3.10.73*	11/4/2025	53717M	Batching and Numbering	All
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3.11.6*	10/28/2025	33455F	Data Processing (DP) Tax Adjustments	TS
3.11.10	9/17/2025	33470U	Revenue Receipts	TS
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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
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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
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3.12.10*	10/23/2025	33630M	Revenue Receipts	SB/SE
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3.12.26*	10/24/2025	57692Q	Tax Exempt Bond Error Resolution Procedures	TE/GE
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3.12.37*	11/17/2025	33710V	IMF General Instructions	SB/SE
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3.13.6	11/7/2025	66285J	Submission Processing Image Control Team (ICT) Correspondence Scanning	TS
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3.17.15*	9/9/2025	52621J	Accounting Reports Analyst - Responsibilities	CFO
3.17.20*	12/2/2024	47866A	Refund Intercept Program	TS
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3.17.46*	12/4/2025	33900B	Automated Non-Master File Accounting	SB/SE
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3.17.80*	12/11/2025	47865P	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	TS
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30.4.6	3/4/2009	29603R	Leave Administration	Counsel
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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

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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				
<i>(The process of rendering legal advice.)</i>				
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
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

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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				
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

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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
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

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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.)

Chapter 36.1 Guiding Principles for Appeals

36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
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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
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Chapter 36.4 Litigation Exhibits

36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
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Part 37 Disclosure

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

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

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

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
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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

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Part 1 Organization, Finance and Management

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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
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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	02/2025	Closed Case Referrals and Customer Service Contacts	Appeals
8.1.10	09/2021	Ex Parte Communications	Appeals
8.2.1	12/2025	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

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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

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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

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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

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Part 1 Organization, Finance and Management

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

1.1.11	02/2020	Chief, Communications and Liaison	All
1.10.3	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

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1.1.6	01/2023	Chief Counsel	All
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Part 30 Administrative

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

30.1.1	05/2014	Mission Statement, and the Strategic and Program Plan	Counsel
30.2.1	07/2021	Office of Chief Counsel Directives System	Counsel
30.2.2	06/2013	General Counsel Orders and Directives	Counsel
30.3.1	11/2017	Chief Counsel Delegations, Organization, and Succession	Counsel
30.3.2	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

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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

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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

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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

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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

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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
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39.2.1	04/2022	Labor-Management Contract Negotiations	Counsel
39.2.2	04/2022	Handling Cases	Counsel
39.3.1	04/2022	Claims, Suits, and Related Matters	Counsel
39.4.1	04/2022	Matters Relating To Practice Before the IRS	Counsel
39.5.1	04/2022	Public Contracts, Technology Law, and Related Matters	Counsel

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Part 1 Organization, Finance and Management

(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	09/2024	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	07/2024	Administrative (Non-tax) Debt Management	All

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Part 3 Submission Processing

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

3.17.15	09/2025	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

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(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

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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

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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

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

1.1.10	09/2025	Office of Civil Rights and Compliance	All
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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

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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

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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)	All
6.430.3	06/2026	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	All
6.430.4	05/2011	Performance and Reduction in Force	All
6.430.5	06/2026	Performance Appraisals for Temporary Assignments	All
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
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25.21.1	02/2025	Branded Prescription Drug Fee	All
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Part 1 Organization, Finance and Management

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

1.1.1	07/2025	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
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Part 1 Organization, Finance and Management

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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

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Part 1 Organization, Finance and Management

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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

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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
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Part 2 Information Technology

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

2.25.101	08/2025	IRS.gov Web Content Management Procedures	All
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Part 1 Organization, Finance and Management

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

1.1.27	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

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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

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Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

1.1.32	08/2018	Office of the Chief Procurement Officer	All
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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

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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
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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	04/2023	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

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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	10/2023	Inventory Control	Appeals
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	06/2025	Reports	Appeals
4.4.33	12/2024	Transfers	Appeals
4.4.34	05/2025	Updating and Correcting the AIMS Database	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
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

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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

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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

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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	01/2023	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

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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
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4.27.1	07/2025	Examiner Responsibilities and Procedures	SB/SE
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4.29.2	08/2019	Maintaining the PCS Database	Appeals
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4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
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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
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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
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Part 5 Collecting Process

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

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5.1.20	10/2024	Collection Inventory	SB/SE
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5.2.4	02/2026	Collection Reports	SB/SE
5.3.1	02/2025	ENTITY Case Management System (ENTITY)	SB/SE
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5.4.13	06/2025	General CCP and Clerical Procedures	SB/SE
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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
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5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE

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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
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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
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5.9.17	01/2026	Closing a Bankruptcy Case	All
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5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	09/2024	Pre-Seizure Considerations	SB/SE
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5.11.1	04/2025	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

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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
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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	07/2024	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	10/2021	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
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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
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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
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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

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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
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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
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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
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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

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Part 7 Rulings and Agreements

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

7.50.1	12/2023	Form SS-8 Processing Handbook	All
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Part 11 Disclosure, Communications, and Liaison

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

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
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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

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Part 22 Taxpayer Education and Assistance

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

22.24.1	01/2016	Servicewide Burden Reduction Activities	SB/SE
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Part 25 Special Topics

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	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

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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
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25.15.14	06/2021	Innocent Spouse Tracking System	Appeals
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25.15.18	01/2020	Innocent Spouse Relief Processing Procedures	SB/SE
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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

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25.26.1	03/2025	Criminal Restitution and Restitution-Based Assessments	CI
25.27.1	05/2026	Third-Party Contact Program	SB/SE

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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

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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
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13.1.14	04/2025	Suspension of the Statutes of Limitation Under IRC §7811(d)	All
13.1.15	12/2023	Customer Complaints/RR98 §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
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13.1.23	03/2026	Taxpayer Representation	TAS
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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
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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

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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

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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	09/2025	EPMF Return Processing Form 5500-EZ	TE/GE
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3.12.22	10/2025	Employee Plan Excise Tax Returns	TE/GE
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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	09/2025	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	TE/GE
3.20.13	09/2025	Exempt Organizations Photocopy Procedures	TE/GE
3.24.12	10/2025	Exempt Organization Returns	SB/SE
3.24.20	10/2025	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	10/2025	EPMF Return Processing Form 5500-EZ	TE/GE
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Part 4 Examining Process

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4.5.3	11/2022	TE/GE AIMS Special Processing Procedures	TE/GE
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4.70.3	05/2025	Promoter Investigations	LB&I
4.70.5	03/2024	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

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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	10/2025	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	09/2025	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	08/2025	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
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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	02/2026	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
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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

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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

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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

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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	07/2024	Electronic Products and Services Support (EPSS) Managers Guide	TS
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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

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3.5.20	11/2025	Processing Requests for Tax Return/Return Information	TS
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3.5.61	10/2025	Files Management and Services	TS
3.8.44	09/2025	Campus Deposit Activity	SB/SE
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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
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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
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3.11.16	10/2025	Corporate Income Tax Returns	TS
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3.11.154	10/2025	Unemployment Tax Returns	TS
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3.11.212	09/2025	Applications for Extension of Time to File	SB/SE
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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
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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
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3.12.212	09/2025	Applications for Extension of Time to File Tax Returns	SB/SE
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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

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3.22.15	09/2025	Withholding on Foreign Partners	TS
3.22.19	10/2025	Foreign Trust System	SB/SE
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BMF General Instructions	3.12.38	10-2025	32384X
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Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16	03-2024	55752N
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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			
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4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
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4.61 International Examination Guidelines			
4.61.1	04-2021	27726X	Overview of Guidelines
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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
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4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
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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			
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4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
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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
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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
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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)

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4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	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

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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
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
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4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
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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

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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

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6.250 Strategic Human Capital Management			
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6.250.2	03-2026	53487H	Internal Revenue Service Enterprise Workforce Planning
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

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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 Associations of Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
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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
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

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7.27.9	12-2019	36090M	Debt—Financed Property
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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)			
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10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	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
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

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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
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11.3 Disclosure of Official Information

11.3.8	10-2021	30431R	Disclosure of Written Determinations
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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
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11.55 Wage and Investment

11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document
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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
13.4.8	08-2021	35626Y	Report Writing

Part 20: Penalty and Interest

20.2 Interest

20.2.12	01-2017	32975S	Employment Taxes
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Part 21: Customer Account Services

21.2 Systems and Research Programs

21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
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21.3 Taxpayer Contacts

21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
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21.3.13	10-2017	66360P	Department of Education (ED) Procedures
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21.7 Business Tax Returns and Non-Master File Accounts

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

21.8.7	07-2025	69286Y	Form-Related Communication
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21.10 Quality Assurance

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

22.40 Federal, State and Local Governments

22.40.1	03-2022	38104J	Outreach
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22.41 Indian Tribal Governments

22.41.1	06-2021	35210K	Outreach
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22.42 TEB Taxpayer Education and Assistance

22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
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25.2 Information and Whistleblower Awards

25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
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25.2.10	07-2025	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team
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25.5 Summons

25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons
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25.7 Exempt Organizations Business Master File

25.7.3	01-2022	27772L	Group Exemption Procedures
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25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
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25.7.6	01-2022	27776D	Cumulative List (Publication 78)
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25.7.7	01-2022	35833P	EO/BMF Reports
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25.15 Relief from Joint And Several Liability

25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
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25.15.12	06-2021	30276C	Appeals Procedures
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25.15.16	10-2016	49557G	Telephone Contacts
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25.18 Community Property

25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property
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25.19 Health Coverage Tax Credit (HCTC)

25.19.1	07-2017	39701S	General Information
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IRM Number	Obs Date	Catalog Number	Title
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

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

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