



Internal Revenue Manual Index

October 2013

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Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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| INTRODUCTION | <p>The IRM Index is updated monthly and is available @ http://publish.no.irs.gov/catp.cgi?catnum=27371. Each January, the IRM Index is printed and is orderable through the Internal Management Documents Distribution System (IMDDS).</p> <p>The IRM Index offers four listings:</p> <ul style="list-style-type: none"> ○ <i>Numerical List.</i> ○ <i>Owner List</i> ○ <i>Alphabetical List</i> ○ <i>Obsolete List (IRMs obsolesced since January 2006)</i> |
| NUMERICAL LIST | <p>Each 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 prior IRM revisions. The revisions added each month are highlighted.</p> <p>An asterisk (*) identifies IRM sections containing "Official Use Only" (OUO) material. For your information, the information previously contained in the Law Enforcement Manuals is embedded in the IRM. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, provides procedures for employees in the Office of the Chief Counsel.</p> |
| OWNER LIST | <p>This listing groups the IRM in order by owner. The owners are listed in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. An IRM section is owned by one organization although other organizations may contribute to its development. The <i>audience</i> includes the primary user(s) of the IRM at the organizational level.</p> |
| ALPHABETICAL LIST | <p>Each IRM section is listed in alphabetical order by Chapter title and Section title.</p> <ul style="list-style-type: none"> ○ The Chapter title is displayed in capital letters. ○ The Section title is displayed in lower case letters. |
| OBSOLETE LIST | <p>This list identifies those IRM sections that are no longer in effect as of January 2006 to date. An IRM section may be obsolesced because the information in the IRM section is no longer applicable, or the material was merged into another IRM section(s). In the latter case, the "<i>Old</i></p> |

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| | <i>IRM Number</i> ” provides a reference to the source. |
| BUSINESS OWNERS | <p>IRS business owners and their abbreviations are listed below. For IRM sections used by all IRS employees, the Audience category is “All.”</p> <ul style="list-style-type: none"> ○ Appeals ○ Agency Wide Shared Services (AWSS) ○ Chief Counsel (CC) ○ Chief Financial Office (CFO) ○ Communications and Liaison (CL) ○ Criminal Investigations (CI) ○ Equity, Diversity and Inclusion (EDI) ○ Human Capital Office (HCO) ○ Information Technology (IT) (formerly Modernization and Information Technology Security (MITS)) ○ Large Business & International (LBI) (formerly Large/Mid-Size Business (LMSB)) ○ National Headquarters (NHQ) ○ Office of Professional Responsibility (OPR) ○ Online Services (OLS) ○ Privacy, Information Protection and Data Security (PIPDS) ○ Research and Analysis (RAS) ○ Return Preparer Office (RPO) ○ Small Business & Self Employed (SB/SE) ○ Tax Exempt & Government Entities (TE/GE) ○ Taxpayer Advocate Service (TAS) ○ Wage & Investment (WI) |
| 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 <i>Numerical</i> and <i>Owner</i> lists. |
| IRM ONLINE | IRM Online is a searchable database accessible from the IR Web home page, under Employee Tools/Services. This site uses Google™ to allow you to search the entire IRM. |
| ELECTRONIC PUBLISHING WEBSITE | <p>This site houses the core repository of published products (CROPP), which includes the IRM. The IRM is produced in portable document file (PDF) format. Access the current or prior revisions of the IRM from the IRM Numerical Index or the product catalog page at http://publish.no.irs.gov/catlg.html.</p> <p>IRS offices may order print copies through the Internal Management Documents Distribution System (IMDDS).</p> |
| POINT OF CONTACT | Direct questions, comments or suggestions to the Office of Servicewide Policy, Directives and Electronic Research (SPDER) at SPDER@irs.gov . |

INTERNAL REVENUE MANUAL (IRM)

NUMERICAL INDEX

October 2013

| IRM Number | Revision Date | Catalog Number | Old IRM Number | Title |
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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

| | | | | |
|--------|---------|--------|-----------------------|---|
| 1.1.1 | 03-2006 | 30376D | 1100 | IRS Mission and Basic Organization |
| 1.1.2 | 02-1999 | 30377O | 1100 | IRS Organizational History |
| 1.1.4 | 08-2013 | 30364L | 11(16)0 | Organizational Planning |
| 1.1.5 | 10-2008 | 30378Z | 1100 | Office of the Commissioner |
| 1.1.6 | 02-2012 | 30379K | 1100 | Chief Counsel |
| 1.1.7 | 10-2012 | 30381W | 1100 | Appeals |
| 1.1.8 | 06-2005 | 30382H | 1127.2 | National Taxpayer Advocate |
| 1.1.10 | 06-2005 | 30384D | 1100 | Equal Employment Opportunity and Diversity |
| 1.1.11 | 05-2009 | 30385O | 1124, 1125 | Chief, Communications and Liaison |
| 1.1.12 | 07-2012 | 30386Z | 1100 | Technology Officer |
| 1.1.13 | 10-2013 | 30387K | 3.42.1 portions; 1100 | Wage and Investment |
| 1.1.16 | 03-2007 | 35584D | | Small Business / Self Employed Division |
| 1.1.17 | 07-2010 | 49279R | | Agency Wide Shared Services |
| 1.1.18 | 05-2012 | 37583M | 1.1.13; 1100 | Research, Analysis and Statistics Division |
| 1.1.19 | 09-2008 | 40229Z | 1.1.13 | Criminal Investigation |
| 1.1.20 | 07-2012 | 50178P | | Office of Professional Responsibility |
| 1.1.21 | 12-2010 | 37682C | | Chief Financial Officer |
| 1.1.22 | 04-2009 | 49171G | | Human Capital Office |
| 1.1.23 | 02-2007 | 49695V | | Tax Exempt and Government Entities Division |
| 1.1.24 | 11-2006 | 14055T | | Large and Mid-Size Business Division |
| 1.1.25 | 01-2007 | 49482Q | | Mission Assurance & Security Services |
| 1.1.26 | 06-2010 | 54082K | | Whistleblower Office |

1.2 SERVICEWIDE POLICIES AND AUTHORITIES

| | | | | |
|--------|---------|--------|------|---|
| 1.2.1 | 09-2007 | 29301S | 1218 | Policies of the Internal Revenue Service |
| 1.2.10 | 01-2013 | 48024W | | Policy Statements for Organization, Finance and Management Activities |
| 1.2.11 | 07-2012 | 48025H | | Policy Statements for Information Technology Activities |
| 1.2.12 | 10-2012 | 48026S | | Policy Statements for Submission Processing Activities |
| 1.2.13 | 07-2012 | 48027D | | Policy Statements for the Examining Process |
| 1.2.14 | 10-2012 | 48029Z | | Policy Statements for Collecting Process Activities |
| 1.2.15 | 10-2012 | 48030A | | Policy Statements for Human Resource Management Activities |
| 1.2.16 | 06-2013 | 48032W | | Policy Statements for the Rulings and Agreements Process |
| 1.2.17 | 08-2007 | 48033H | | Policy Statements for the Appeals Process |
| 1.2.18 | 10-2012 | 48034S | | Policy Statements for Criminal Investigation Activities |
| 1.2.19 | 10-2012 | 48035D | | Policy Statements for Communications, Liaison and Disclosure Activities |

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| 1.2.20 | 11-2012 | 48037Z | | Policy Statements for Penalties and Interest Activities |
| 1.2.21 | 10-2012 | 48038K | | Policy Statements for Customer Account Services Activities |
| 1.2.22 | 10-2012 | 48039V | | Policy Statements for Taxpayer Education and Assistance Activities |
| 1.2.23 | 08-2007 | 48040W | | Policy Statements for Chief Counsel Activities |
| 1.2.25 | 04-2009 | 52710D | 1.2.24 | Policy Statements for Security, Privacy and Assurance Activities |
| 1.2.40 | 12-2012 | 39609B | 1.2.2 | Delegations of Authority for Organization, Finance and Management Activities |
| 1.2.41 | 10-2010 | 39610C | 1.2.2 | Delegations of Authority for Information Technology Activities |
| 1.2.42 | 03-2012 | 39611N | 1.2.2 | Delegation of Authorities for Submission Processing Activities |
| 1.2.43 | 10-2013 | 39612Y | 1.2.2 | Delegations of Authority for the Examining Process |
| 1.2.44 | 06-2013 | 39613J | 1.2.2 | Delegations of Authority for the Collecting Process |
| 1.2.45 | 10-2010 | 39614U | 1.2.2 | Delegations of Authority for Human Resource Management |
| 1.2.46 | 10-2010 | 39615F | 1.2.2 | Delegation of Authorities for the Rulings and Agreements Process |
| 1.2.47 | 10-2010 | 39616Q | 1.2.2 | Delegations of Authority for the Appeals Process |
| 1.2.48 | 02-2013 | 39617B | 1.2.2 | Delegation of Authorities for Criminal Investigations Activities |
| 1.2.49 | 07-2013 | 39618M | 1.2.2 | Delegation of Authorities for Communications, Liaison and Disclosure Activities |
| 1.2.50 | 05-2013 | 39622U | 1.2.2 | Delegations of Authority for Taxpayer Advocate Service Activities |
| 1.2.51 | 05-2013 | 39623F | 1.2.2 | Delegation of Authorities for Penalties and Interest Activities |
| 1.2.52 | 07-2013 | 39624Q | 1.2.2 | Delegations of Authority for Special Topics Activities |
| 1.2.53 | 05-2013 | 39625B | 1.2.2 | Delegation of Authorities for Chief Counsel Activities |
| 1.2.54 | 05-2013 | 55202C | | Delegations of Authority for Security, Privacy and Assurance Activities |
| 1.2.61 | 09-2013 | 50076S | 1.55.1 | Division Delegations of Authority for Wage and Investment |
| 1.2.62 | 12-2011 | 50703U | | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) |
| 1.2.64 | 01-2012 | 51710T | | Functional Delegations of Authority for Agency-Wide Shared Services |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.1 | 01-2012 | 33466M | 1.4.4; 114.1 CH 2 | Management Roles and Responsibilities |
| 1.4.2 | 12-2012 | 33467X | 3.0.257 portions | Monitoring and Improving Internal Control |
| 1.4.3 | 06-2013 | 49895X | | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting |
| 1.4.5 | 07-2011 | 33211B | | Corporate Tax Administration Tools |
| 1.4.6 | 01-2003 | 31779Y | 1.16.2; 1(16)12 | Managers Security Handbook |
| 1.4.9 | 12-2010 | 57194H | | Resource Guide for Management Officials - Criminal Investigation |
| 1.4.10 | 05-2013 | 60880E | | Integrity & Verification Operation Managers Guide |
| 1.4.11* | 01-2013 | 35340Z | | Field Assistance Guide for Managers |

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| 1.4.16 | 12-2012 | 35344R | 114.1 CH 7; (21)(35); 6535; 6100-6800 | Accounts Management Guide for Managers |
| 1.4.17 | 03-2006 | 35431P | 114.1 CH 6; 9783-110; 9783-210, 9783-320.41, 9783-320.(12) | Compliance Managers Guide |
| 1.4.18 | 09-2013 | 39913M | | Electronic Products and Services Support Managers Guide |
| 1.4.19* | 10-2013 | 33113W | | Automated Underreporter Technical and Clerical Managers and Coordinators Guide |
| 1.4.20 | 05-2013 | 35795M | | Filing & Payment Compliance Managers Handbook |
| 1.4.21 | 11-2012 | 35895N | | Accounts Management and Compliance Guide for System Administrators/Analysts |
| 1.4.22 | 03-2013 | 50658C | | CAWR Manager and Coordinator Guide |
| 1.4.23 | 10-2013 | 50659N | | FUTA Manager and Coordinator Guide |
| 1.4.24 | 01-2013 | 57275B | | Central Withholding Agreement Program Group Manager Handbook |
| 1.4.28 | 08-2013 | 50773S | 8.1.4 portions; 8100 | Appeals Managers Procedures |
| 1.4.30 | 04-2013 | 62659D | | Monitoring Internal Control Planned Corrective Actions |
| 1.4.40 | 05-2010 | 35578Z | 114.1 CH 3 | SB/SE Compliance Field Examination Group Manager |
| 1.4.50* | 03-2013 | 33258K | LEM 1.4.50; 5.2.4 | Collection Group Manager, Territory Manager and Area Director Operational Aid |
| 1.4.51 | 10-2013 | 38446S | 1.4.17.3 | Insolvency |
| 1.4.52 | 02-2009 | 39453R | | Offer in Compromise Manager's Resource Guide - Field Program |
| 1.4.53 | 08-2010 | 39990Z | | Advisory Group Manager Operational Aid |
| 1.4.54 | 03-2013 | 40087D | | Offer in Compromise Managers(COIC) Program |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.1 | 11-2011 | 30331Q | 1.5.6; 105.4 CH 1 | The IRS Balanced Performance Measurement System |
| 1.5.2 | 05-2012 | 30332B | 1.5.7; 1.5.6; 105.4 CH 2 | Uses of Section 1204 Statistics |
| 1.5.3 | 06-2012 | 30333M | 1.5.7; 1.5.6; 105.4 CH 3 | Manager's Self-Certification and the Independent Review Process |
| 1.5.5 | 12-2010 | 30335I | 105.4 CH 5 | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) |
| 1.5.8 | 10-2002 | 30338P | 105.4 CH 8 | Guidance for Taxpayer Advocate Service (TAS) |
| 1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | | | | |
| 1.7.1 | 08-2004 | 38795Q | | Servicewide Research Council |
| 1.7.2 | 08-2004 | 38796B | | Servicewide Research Data Standards |
| 1.7.3 | 08-2004 | 38797M | | Servicewide Research Electronic Library |
| 1.7.4 | 11-2007 | 49937S | | Role of Research in IRS |
| 1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE | | | | |
| 1.10.3 | 08-2012 | 34421J | | Standards for Using Email |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.1 | 10-2011 | 29298G | 1.2.3 CH 1; 1230 | IMD Program and Responsibilities |
| 1.11.2 | 05-2012 | 29299R | 1.2.3 CH 2; 1230 | Internal Revenue Manual (IRM) Process |
| 1.11.3 | 02-2008 | 29300H | 1.2.3 CH 3; 1230 | Policy Statements |
| 1.11.4 | 10-2008 | 29543A | 1.2.3 CH 4; 1230 | Delegation Orders |
| 1.11.5 | 06-2012 | 30626A | 1.2.3 CH 5; 1230 | Publishing Internal Management Documents |
| 1.11.6 | 08-2012 | 35817P | | Using and Researching the Internal Revenue Manual (IRM) |
| 1.11.7 | 12-2012 | 32114X | | Accounts Management Tax/Policy/Program Analyst Guide |

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| 1.11.8 | 11-2012 | 50463T | 1.11.7 portions | Servicewide Electronic Research Program (SERP) |
| 1.11.9 | 10-2011 | 53704J | 1.11.1 and 1.11.2 portions | Clearing IMDs |
| 1.11.10 | 02-2013 | 53277J | 1.11.1 portions | Interim Guidance Process |
| 1.11.13 | 08-2013 | 49558R | | Taxpayer Advocate Service (TAS) Internal Management Document Program |
| 1.13 STATISTICS OF INCOME | | | | |
| 1.13.1 | 04-2005 | 30960Z | 1(13)0 | Statistical Reporting Overview |
| 1.13.2 | 06-2013 | 30962V | 1(13)26.1 CH 200 | Processing Management |
| 1.13.3 | 07-2013 | 30964R | 1(13)26.1 CH 800 | Document Management |
| 1.13.4 | 03-1999 | 30966N | 1(13)26.2 CH (10)00 | Form 1040 Industry Coding |
| 1.13.6 | 01-2007 | 30970V | 3.49.6; 1(13)26.2 CH (17)00 | Instructions for Processing the Taxpayer Usage Study |
| 1.13.7 | 01-2006 | 30972R | 1(13)26.3 CH (20)00 | Form 1120 Industry Coding |
| 1.13.8 | 01-2006 | 30974N | 1(13)26.3 CH (22)00 | Statistical Editing of Corporation Tax Returns |
| 1.13.9 | 04-1998 | 30976J | 1(13)26.3 CH (25)00 | Statistical Editing of Insurance Company Returns |
| 1.14 REAL ESTATE AND FACILITIES MANAGEMENT | | | | |
| 1.14.1 | 08-2008 | 37000G | | Logistics Management |
| 1.14.2 | 06-2012 | 31321E | Doc 10603 | Supply Purchasing Program |
| 1.14.3 | 04-2003 | 31322P | Doc 10604; 1(14)48 | Furniture and Equipment Standard |
| 1.14.4 | 05-2012 | 38310P | Doc 10603; 1(14)49 | Personal Property Management |
| 1.14.5 | 05-2012 | 31452E | 1(14)00:70 | Occupational Safety and Health Program |
| 1.14.6 | 07-2013 | 37269F | 1(14)50 | Real Property Management Program |
| 1.14.7 | 08-2013 | 35907U | 1(14)47.1, 1(14)47.2 | Motor Vehicle Management |
| 1.14.8 | 07-2013 | 38770V | | Identifying Space Efficient Buildings |
| 1.14.9 | 06-2011 | 50504D | | Real Estate and Facilities Management- IRS Parking Program |
| 1.14.12 | 05-2013 | 49873J | | IRS Environmental Compliance Program |
| 1.14.13 | 04-2013 | 54529M | | Environmental Management Systems |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | | |
| 1.15.1 | 08-2013 | 31421F | 1.15.1 CH 1; 1(15)00 | The Records Management Program |
| 1.15.2 | 08-2013 | 31423B | 1.15.1 CH 2; 1(15)00 | Types of Records and Their Life Cycles |
| 1.15.3 | 11-2013 | 31425X | 1.15.1 CH 3; 1(15)00 | Disposing of Records |
| 1.15.4 | 06-2010 | 31426I | 1.15.1 CH 4; 1(15)00 | Retiring and Requesting Records |
| 1.15.5 | 11-2013 | 31427T | 1.15.1 CH 5; 1(15)00 | Relocating/Removing Records |
| 1.15.6 | 06-2010 | 31431B | 1.15.1 CH 6; 1(15)00 | Managing Electronic Records |
| 1.15.7 | 10-2013 | 31451T | 1.15.1 CH 7; 1(15)49 | Files Management |
| 1.15.9 | 11-2002 | 30978F | 1.15.2 CH 2; 1(15)59.2(10) | Records Control Schedule for the Taxpayer Advocate Service |
| 1.15.24 | 01-2003 | 30993U | 1.15.2 CH 17; 1(15)59.14 | Records Control Schedule for Tax Exempt and Government Entities |
| 1.15.25 | 01-2006 | 30994F | 1.15.2 CH 18; 1(15)59.17 | Records Control Schedule for Statistics Division |
| 1.15.27 | 11-2002 | 30996B | 1.15.2 CH 20; 1(15)59.1(20) | Records Control Schedule for Compliance Research |
| 1.15.30 | 01-2003 | 30999I | 1.15.2 CH 23; 1(15)59.27 | Records Control Schedule for Criminal Investigation |
| 1.15.32 | 01-2004 | 31002U | 1.15.2 CH 26 | Records Control Schedule for Electronic Tax Administration |
| 1.15.35 | 02-2004 | 37920H | 1.15.2 CH 29; 1(15)59.2(10) | Records Control Schedule for Tax Administration Systems (Electronic) |
| 1.15.36 | 03-2009 | 31006M | 1.15.2 CH 30; 1(15)59.2(14) | Record Control Schedule for Permanent Records |
| 1.15.37 | 03-2009 | 31007X | 1.15.2 CH 31; 1(15)59.1(13), 1(15)59.2(13) | Records Control Schedule for Economic Stabilization |

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| 1.17 PUBLISHING | | | | |
| 1.17.1 | 12-2012 | 31851X | 1(17)5(22), 1(17)78 | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure |
| 1.17.2 | 11-2012 | 31852I | 1(17)5(22), 1(17)78 | Publishing Systems and Programs |
| 1.17.3 | 11-2012 | 31853T | 1(17)5(22), 1(17)78 | Tax Products Program |
| 1.17.7 | 12-2012 | 53478W | | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos |
| 1.17.8 | 01-2013 | 59701K | 1.17.2, 1.17.4 portions | Internal and Public Use Non-Tax Products |
| 1.17.9 | 02-2013 | 59991C | | User Guide for Requesting a Published Product |
| 1.18 DISTRIBUTION | | | | |
| 1.18.1 | 09-2006 | 38313W | 1.17.2.2; 1(17)5(22), 1(17)78 | Mission of Distribution |
| 1.18.2 | 02-2009 | 38314H | 1.17.5; 1(17)5(22), 1(17)78 | Forecasting Requirements |
| 1.18.3 | 02-2009 | 38315S | | Tax Forms Distribution Programs |
| 1.18.4 | 02-2009 | 48239X | | Knowledge Services |
| 1.18.5 | 04-2011 | 48240Y | 1.17.6 | National Distribution Center |
| 1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY | | | | |
| 1.20.2 | 06-2013 | 49442G | | Providing Reasonable Accommodation for Individuals with Disabilities |
| 1.22 MAIL AND TRANSPORTATION MANAGEMENT | | | | |
| 1.22.1 | 07-2012 | 31771O | 1.15.8 CH 1; 1(15)89 | Mail and Transportation Management Overview |
| 1.22.2 | 08-2012 | 31772Z | 1.15.8 CH 2; 1(15)89 | Classes of Mail and United States Postal Service (USPS) Special Services |
| 1.22.3 | 08-2012 | 31773K | 1.15.8 CH 3; 1(15)89 | Addressing and Packaging |
| 1.22.4 | 08-2012 | 31774V | 1.15.8 CH 4; 1(15)89 | Postage Accountability and Reporting Requirements |
| 1.22.5 | 08-2012 | 31775G | 1.15.8 CH 5; 1(15)89 | Mail Operations |
| 1.22.6 | 08-2012 | 31776R | 1.15.8 CH 6; 1(15)89 | Transportation Management |
| 1.22.7 | 08-2012 | 31777C | 1.15.8 CH 7; 1(15)89 | Household Goods |
| 1.22.8 | 08-2012 | 59044U | | Mailing and Shipping Equipment |
| 1.25 PRACTICE BEFORE THE SERVICE | | | | |
| 1.25.1 | 06-2010 | 48365U | 12(16)0 | Rules Governing Practice Before the IRS |
| 1.25.2 | 06-2010 | 52482U | | Practitioner Enrollment |
| 1.25.3 | 06-2010 | 52483F | | Case Development and Licensure (CD&L) |
| 1.31 CFO INTERNAL POLICY AND PROCEDURES | | | | |
| 1.31.3 | 01-2009 | 50906D | 1.8.4 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits |
| 1.31.7 | 07-2011 | 35660U | | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office |
| 1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | | | | |
| 1.32.1 | 02-2012 | 39947S | 1763 | Official IRS Travel Guide |
| 1.32.3 | 10-2012 | 52837V | | Managerial Cost Accounting |
| 1.32.4 | 10-2012 | 48041H | | Travel Card Program Handbook |
| 1.32.6 | 01-2010 | 47964F | | Purchase Card Program Handbook |
| 1.32.7 | 02-2012 | 54559A | | Estimating Unemployment Trust Fund Costs |
| 1.32.8 | 01-2011 | 48073R | 1724 | Investigative Imprest Funds |
| 1.32.11 | 09-2011 | 55730Z | | Official IRS City-to-City Travel Guide |
| 1.32.13 | 10-2011 | 35266E | 1764 | Relocation Services Program |
| 1.32.14 | 09-2011 | 55731K | | Gainshairing Travel Savings Program |
| 1.32.15 | 04-2013 | 37449P | | Public Transportation Subsidy Program (PTSP) |
| 1.32.19 | 11-2012 | 51377Q | Document 10038 | User Fee Policies and Procedures |

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| 1.32.20 | 08-2010 | 53762P | 1.32.1 portions | Using Appropriated Funds to Purchase Meals and Light Refreshments |
| 1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | | | | |
| 1.33.3 | 02-2011 | 50383K | | Reimbursable Operating Guidelines |
| 1.33.4 | 05-2011 | 48604K | 1.6.1 CH 1-6; 1263 | Financial Operating Guidelines |
| 1.34 REVENUE ACCOUNTING | | | | |
| 1.34.1 | 06-2009 | 53163U | Exhibit 1.31.2-2; 1.8.2 | Revenue Accounting Definitions and Acronyms |
| 1.34.3 | 08-2009 | 53319E | 1.31.2 portions; 1.8.2 | Audit Oversight and Analysis |
| 1.34.4 | 06-2009 | 53135C | 1.31.2 portions; 1.8.2 | Unpaid Assessments |
| 1.35 ADMINISTRATIVE ACCOUNTING | | | | |
| 1.35.3 | 06-2013 | 47416Q | | Receipt and Acceptance Guidelines |
| 1.35.5 | 08-2012 | 47417B | | Advances, Prepaid Expenses, and Other Assets |
| 1.35.6 | 04-2011 | 43194X | | Property and Equipment Accounting |
| 1.35.7 | 09-2013 | 47418M | | Debt Collection |
| 1.35.13 | 01-2012 | 57075Z | | Administrative Waiver |
| 1.35.15 | 06-2013 | 52979C | | Annual Close Guidelines |
| 1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | | | | |
| 1.36.2 | 10-2012 | 50695F | | Treasury Information Executive Repository |
| 1.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 1.53.1 | 08-2007 | 37013J | | Managing Organizational Change |
| 1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT | | | | |
| 1.54.1 | 01-2006 | 32219B | | TE/GE Roles and Responsibilities |
| 1.55 WAGE AND INVESTMENT | | | | |
| 1.55.2 | 09-2009 | 37989E | | Organizational Changes |
| 1.55.5 | 04-2007 | 37355S | | Employee Suggestion Program |
| 1.55.6 | 09-2013 | 48309K | | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process |
| 1.55.7 | 08-2012 | 51772R | | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines |

Part 2: Information Technology

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

| | | | | |
|---------------------------------------|---------|--------|------------------------------------|--|
| 2.2 PARTNERSHIP CONTROL SYSTEM | | | | |
| 2.2.1* | 01-2011 | 28245J | LEM 2.2.1; 102.2 CH 1; 3(25)(184)0 | Partnership Control System Chapter Overview |
| 2.2.2 | 01-2011 | 28574P | 102.2 CH 2; 3(25)(184)0 | PCS Command Code TSLOD |
| 2.2.3 | 01-2011 | 28575A | 102.2 CH 3; 3(25)(184)0 | PCS Command Code TSCHG |
| 2.2.4 | 01-2011 | 28577W | 102.2 CH 4; 3(25)(184)0 | PCS Command Code TSINQ |
| 2.2.5 | 01-2011 | 28578H | 102.2 CH 5; 3(25)(184)0 | PCS Command Code TSDEL |
| 2.2.6 | 01-2011 | 28579S | 102.2 CH 6; 3(25)(184)0 | PCS Command Code TSNOT |
| 2.2.7 | 01-2011 | 28580T | 102.2 CH 7; 3(25)(184)0 | PCS Command Code TSCLS |
| 2.2.8 | 01-2011 | 28581E | 102.2 CH 8; 3(25)(184)0 | PCS Command Code MSCHG |
| 2.2.9 | 01-2011 | 28582P | LEM 2.3.9; 102.2 CH 9; 3(25)(184)0 | PCS Command Code TSUMY |
| 2.3 IDRS TERMINAL RESPONSES | | | | |
| 2.3.1 | 12-2012 | 28113Y | 102.3 CH 1 | Section Titles and Command Codes for IDRS Terminal Responses |
| 2.3.2* | 03-2010 | 28115U | LEM 2.3.2; 102.3 CH 2 | Introduction to IDRS Terminal Responses |
| 2.3.8* | 06-2011 | 28121Y | 102.3 CH 8; 3(25)(77)0 | Standard Validity Criteria |

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| 2.3.9* | 11-2011 | 28122J | LEM 2.3.9; 2.3.9; 102.3 CH 9; 3(25)(77)8 | Security Command for IDRS Users |
| 2.3.10 | 12-2012 | 28123U | 102.3 CH 10; 3(25)(77)9 | Command Codes MFREQ and RECON |
| 2.3.11* | 11-2012 | 28124F | LEM 2.3.11; 102.3 CH 11; 3(25)(77)(10) | Command Codes TXMOD and SUMRY |
| 2.3.12 | 11-2012 | 28125Q | 102.3 CH 12; 3(25)(77)(11) | Comman Code ACTON |
| 2.3.13* | 04-2013 | 28126B | LEM 2.3.13; 102.3 CH 13; 3(25)(77)(12) | Command Codes FFINQ, REINF, and REMFE |
| 2.3.15* | 11-2012 | 28128X | LEM 2.3.15; 102.3 CH 15; 3(25)(77)(14) | Command Code ENMOD |
| 2.3.16 | 12-2011 | 28129I | 102.3 CH 16; 3(25)(77)(15) | Command Code RFINK and RAFRQ |
| 2.3.17 | 06-2013 | 28130J | 102.3 CH 17; 3(25)(77)(16) | Command Code ESTABD |
| 2.3.18 | 01-2010 | 28131U | 102.3 CH 18; 3(25)(77)(17) | Command Code ESTABM |
| 2.3.20 | 06-2011 | 28133Q | 102.3 CH 20; 3(25)(77)(20) | Command Code URINQ (URF) |
| 2.3.25 | 01-2011 | 28138T | 102.3 CH 25 | Command Codes DM1DT and DTVUE |
| 2.3.26 | 11-2012 | 28139E | 102.3 CH 26; 3(25)(77)(26) | Command Code TDINQ |
| 2.3.27 | 06-2012 | 28140F | 102.3 CH 27; 3(25)(77)(27) | Command Code ECREQ |
| 2.3.28 | 06-2013 | 28141Q | 102.3 CH 28; 3(25)(77)(28) | Command Code FTDPN |
| 2.3.29 | 11-2012 | 28142B | 102.3 CH 29; 3(25)(77)(29) | Command Codes INTST, ICOMP, and COMPA |
| 2.3.30 | 12-2012 | 28143M | 102.3 CH 30; 3(25)(77)(31) | Command Code DAILY |
| 2.3.31 | 11-2012 | 28144X | 102.3 CH 31; 3(25)(77)(31) | Command Codes CFINK and RPINK for CAF Inquiry |
| 2.3.32* | 10-2012 | 28145I | LEM 2.3.32; 102.3 CH 32; 3(25)(77)(33) | Command Code MFTRA |
| 2.3.34 | 01-2011 | 28147E | 102.3 CH 34; 3(25)(77)(35) | Command Code PATRA |
| 2.3.35* | 11-2013 | 28102R | LEM 2.3.35; 102.3 CH 35; 3(25)(77)0 | Command Code IRPTR |
| 2.3.36 | 12-2011 | 28148P | 102.3 CH 36; 3(25)(77)(39) | Command Code SCFTR |
| 2.3.37 | 12-2012 | 28149A | 102.3 CH 37 | Command Code UPTIN for the GUF System |
| 2.3.38 | 12-2012 | 28150B | 102.3 CH 38; 3(25)(77)(40) | Command Code TXCMP |
| 2.3.39 | 06-2009 | 28151M | 102.3 CH 39; 3(25)(77)0, 3(25)(77)(43) | Command Code FTPIN |
| 2.3.40 | 01-2009 | 28152X | 102.3 CH 40; 3(25)(77)0, 3(25)(77)(44) | Command Code PICRD |
| 2.3.41 | 01-2009 | 28153I | 102.3 CH 41; 3(25)(77)0, 3(25)(77)(45) | Command Code PIEST |
| 2.3.43 | 01-2009 | 28155E | 102.3 CH 43; 3(25)(77)(47) | Command Code PIFTF |
| 2.3.44* | 07-2009 | 28156P | LEM 2.3.44; 102.3 CH 44; 3(25)(77)(48) | Command Code PIVAR |
| 2.3.45 | 06-2011 | 28157A | 102.3 CH 45; 3(25)(77)(49) | Command Code XSINQ |
| 2.3.47* | 12-2011 | 28159W | 102.3 CH 47; 3(25)(77)(50) | Command Codes INOLE, EOGEN and SPARQ |
| 2.3.48 | 12-2012 | 28160X | 102.3 CH 48; 3(25)(77)(52) | Command Code UPDIS for the GUF System |
| 2.3.49 | 11-2012 | 28161I | 102.3 CH 49; 3(25)(77)(53) | Command Code EICMP |
| 2.3.50 | 01-2007 | 28162T | 102.3 CH 50; 3(25)(77)(55) | Command Code LVREQ |
| 2.3.51 | 05-2013 | 28163E | 102.3 CH 51; 3(25)(77)(55) | Command Code IMFOL |
| 2.3.52 | 06-2013 | 57904Z | | Command Codes RTVUE, RTFTP |
| 2.3.53 | 04-2013 | 28165A | 102.3 CH 53; 3(25)(77)(58) | Command Code PMFOL |
| 2.3.54* | 08-2009 | 30809R | LEM 2.3.54 | Command Code DDBOL |
| 2.3.55 | 12-2012 | 28167W | 102.3 CH 55; 3(25)(77)(60) | Command Codes ELFUP and ELFRQ |
| 2.3.56 | 01-2010 | 28168H | 102.3 CH 56; 3(25)(77)(61) | Command Code ESTABR |
| 2.3.57 | 12-2011 | 58088M | | Command Code BRTVU |
| 2.3.59* | 12-2012 | 28171E | LEM 2.3.59; 102.3 CH 59; 3(25)(77)(65) | Command Codes BMFOL and BMFOR |
| 2.3.60 | 12-2012 | 28172P | 102.3 CH 60; 3(25)(77)(68) | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP |

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| 2.3.62 | 01-2010 | 28174L | 102.3 CH 62; 3(25)(77)(70) | Command Code ESTAB |
| 2.3.63 | 06-2013 | 28175W | 102.3 CH 63 | Command Codes RPVUE, RPVCU and RPPRT |
| 2.3.64 | 12-2012 | 28177S | 102.3 CH 64; 3(25)(77)(72) | Command Code EMFOL |
| 2.3.65 | 12-2012 | 53389C | LEM 2.3.65; LEM 102.3 CH 65; 3(25)(77)(72) | EPMF Return Transaction File On-Line (ERTV) Research |
| 2.3.66 | 03-2013 | 28178D | 102.3 CH 66; 3(25)(77)(74) | Command Codes PLINF and PLINQ |
| 2.3.68 | 12-2012 | 28112N | 102.3 CH 68; 3(25)(77)(76) | Command Code DUPOL |
| 2.3.69 | 08-2009 | 28181A | 102.3 CH 69; 3(25)(77)(77) | Command Code VPARS |
| 2.3.70 | 08-2013 | 28182L | 102.3 CH 70; 3(25)(77)(78) | Command Code EFTPS |
| 2.3.71 | 01-2009 | 28183W | 102.3 CH 71; 3(25)(77)(79) | Command Code ATINQ |
| 2.3.73 | 11-2012 | 28185S | 102.3 CH 73; 3(25)(77)(81) | Command Codes TRDBV, TRERS, TRPRT and R8453 |
| 2.3.74 | 12-2012 | 28186D | 102.3 CH 74; 3(25)(77)(82) | Command Code DDPOL |
| 2.3.76 | 01-2010 | 32675P | | Command Code ISTSD |
| 2.3.77 | 06-2013 | 32676A | | Command Code ISTSE |
| 2.3.78 | 12-2011 | 32689D | | Command Code LOCAT |
| 2.3.79 | 02-2012 | 33046Q | | Command Code CDPWEB (CDPTA, CDPTE) |
| 2.3.80 | 01-2009 | 37170F | | Command Code DDBKD |
| 2.3.81 | 01-2011 | 55093B | | Command Code ESTAB A |
| 2.3.82 | 01-2011 | 55095X | | Command Code ESTABH |
| 2.3.85* | 06-2013 | 61664M | | Command Code DFAST |
| 2.4 IDRS TERMINAL INPUT | | | | |
| 2.4.1 | 12-2012 | 28189K | 102.4.1; 3(25)(78)(2), 3(25)(78)(1) | Section Titles and Command Codes for IDRS Terminal Input |
| 2.4.2* | 12-2011 | 28190L | LEM 2.4.2; 102.4 CH 2 | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input |
| 2.4.4 | 01-2010 | 28192H | 102.4 CH 4; 3(25)(78)0 | Command Code MESSG |
| 2.4.5 | 01-2011 | 28193S | 102.4 CH 5; 3(25)(78)7 | Command Codes QRADD, QRADD0, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System |
| 2.4.6 | 01-2009 | 28194D | 102.4 CH 6; 3(25)(78)9 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV |
| 2.4.7 | 11-2012 | 28196Z | 102.4 CH 7; 3(25)(78)(10) | Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update |
| 2.4.8 | 11-2012 | 28197K | 102.4 CH 8; 3(25)(78)(11) | Command Codes ESIGN and BSIGN |
| 2.4.9 | 11-2012 | 28198V | 102.4 CH 9; 3(25)(78)(12) | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG |
| 2.4.10 | 11-2012 | 28199G | 102.4 CH 10; 3(25)(78)(13) | Command Codes EOREQ and EOCHG |
| 2.4.11 | 01-2009 | 28200W | 102.4 CH 11; 3(25)(78)(14) | Command Code NMFTM |
| 2.4.12 | 12-2011 | 28201H | 102.4 CH 12; 3(25)(78)(15) | Command Codes DELET and CCPYT |
| 2.4.13 | 01-2011 | 28202S | 102.4 CH 13; 3(25)(78)(16) | Command Code TERUP |
| 2.4.14 | 01-2011 | 28203D | 102.4 CH 14; 3(25)(78)(17) | Command Code NMFST |
| 2.4.15 | 02-2012 | 28205Z | 102.4 CH 15; 3(25)(78)(18) | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing |
| 2.4.16 | 06-2013 | 28206K | LEM 2.4.16; 102.4 CH 16; 3(25)(78)(20) | Command Codes REQ54 and ADJ54 |
| 2.4.17 | 06-2013 | 28207V | 102.4 CH 17; 3(25)(78)(21) | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 |
| 2.4.19 | 11-2012 | 28209R | 102.4 CH 19; 3(25)(78)(24) | Command Codes REQ77, FRM77 and FRM7A |
| 2.4.20* | 06-2013 | 28210S | LEM 2.4.20; 102.4 CH 20; 3(25)(78)(25) | Command Codes RFUND and REFAP |

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| 2.4.21 | 01-2010 | 28211D | 102.4 CH 21; 3(25)(78)(26) | Command Code CHK64 and CHK64R |
| 2.4.22* | 01-2010 | 28213Z | LEM 2.4.22; 102.4 CH. 22; 3(25)(78)(27) | Command Code CRMNL |
| 2.4.23 | 07-2009 | 28214K | 102.4 CH 23; 3(25)(78)(28) | Command Code CHKCLR and CHKCL |
| 2.4.24 | 06-2013 | 28215V | 102.4 CH 24; 3(25)(78)(29) | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT |
| 2.4.25 | 12-2012 | 28216G | 102.4 CH 25; 3(25)(78)(30) | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BIDENT and BDINQ |
| 2.4.26 | 11-2012 | 28217R | 102.4 CH 26; 3(25)(78)(31) | Command Codes FRM14, FRM49 and TDIRQ |
| 2.4.27 | 12-2011 | 28218C | 102.4 CH 27; 3(25)(78)(33) | Command Code ASGNI/ASGNB formerly TSIGN |
| 2.4.28* | 11-2012 | 28219N | LEM 2.4.28; 102.4 CH 28; 3(25)(78)0 | Command Code STAUP, STATI, STATB |
| 2.4.29 | 01-2010 | 28221Z | 102.4 CH 29; 3(25)(78)(35) | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing |
| 2.4.30* | 06-2013 | 28222K | LEM 2.4.30; 102.4 CH. 30; 3(25)(78)(36) | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS |
| 2.4.31* | 12-2011 | 28223V | LEM 2.4.31; 102.4 CH. 31; 3(25)(78)(37) | Command Code LEVY |
| 2.4.32* | 01-2010 | 28224G | LEM 2.4.32; 102.4 CH. 32; 3(25)(78)(38) | Command Code PDTUP |
| 2.4.33 | 11-2012 | 28225R | 102.4 CH 33; 3(25)(78)(39) | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer |
| 2.4.34 | 06-2011 | 28226C | 102.4 CH 34; 3(25)(78)(41) | Command Code DOALL |
| 2.4.35 | 01-2010 | 28227N | 102.4 CH 35; 3(25)(78)(42) | Command Code STN90 |
| 2.4.37 | 12-2011 | 28229J | 102.4 CH 37; 3(25)(78)(45) | Command Code NOREF Overview |
| 2.4.38 | 07-2010 | 28230K | 102.4 CH 38; 3(25)(78)(46) | Command Code CSERD |
| 2.4.39 | 07-2010 | 28231V | 102.4 CH 39; 3(25)(78)(47) | Command Codes ASERD and ASERD |
| 2.4.40 | 11-2012 | 28232G | 102.4 CH 40; 3(25)(78)(49) | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG |
| 2.4.41 | 11-2012 | 28233R | 102.4 CH 41; 3(25)(78)(50) | Command Code UNLCE |
| 2.4.42 | 01-2012 | 28234C | 102.4 CH 42; 3(25)(78)(51) | Command Code CCASG for Case Control Activity System |
| 2.4.43 | 12-2012 | 28235N | 102.4 CH 43; 3(25)(78)0 | Command Code PINEX |
| 2.4.44 | 06-2013 | 28236Y | 102.4 CH 44; 3(25)(78)(53) | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT |
| 2.4.45* | 01-2010 | 28237J | LEM 2.4.45; 102.4 CH 45; 3(25)(78)0 | Command Code NRP97 |
| 2.4.46 | 12-2011 | 28100V | 102.4 CH 46; 3(25)(78) | Command Code EPLAN |
| 2.4.47 | 01-2010 | 28238U | 102.4 CH 47; 3(25)(78)0 | Command Code VPMSG |
| 2.4.48 | 01-2010 | 28239F | 102.4 CH 48; 3(25)(78)0 | Command Code VPPIN |
| 2.4.50 | 01-2009 | 28241R | 102.4 CH 50; 3(25)(78)(60) | Command Code ASIGN |
| 2.4.52 | 01-2010 | 28243N | 102.4 CH 52 | Command Codes TPCIN and TPCOL |
| 2.4.53 | 01-2007 | 31276M | 102.4 CH 53 | Command Code DUPED |
| 2.4.54* | 11-2011 | 33288Y | LEM 2.4.54 | Command Codes CSPOD, CSPSP, CSSAD and CSZIP |
| 2.4.55* | 11-2011 | 53615P | LEM 2.4.55; 2.4.55 | Command Code CSORD |
| 2.4.56 | 01-2011 | 32674E | | Command Code ISTSR |
| 2.4.57 | 01-2009 | 35348J | | Command Code CDPTR |
| 2.4.58 | 06-2011 | 38335K | | Command Code DDBCK/ DDBCV / DDBCS |
| 2.4.59 | 11-2012 | 54615Z | | Command Code TMSSN |

2.5 SYSTEMS DEVELOPMENT

| | | | | |
|-------|---------|--------|--------------------------------------|---|
| 2.5.1 | 09-2006 | 33496A | | Systems Development |
| 2.5.3 | 03-2007 | 33498W | 2.2.5 CH 3; 2.5.1 (11/2001); 2553.40 | Programing Techniques and Source Code Standards |

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| 2.5.4 | 04-2005 | 30905A | 2.2.5 CH 4; 2553.31 | Document Standards |
| 2.5.5 | 04-2005 | 30743M | 2.2.5 CH 5 | Guidelines for Preparing Program Requirements Packages (PRPs) |
| 2.5.7 | 04-2005 | 33499H | 2553.13 | Data Name Standards |
| 2.5.10 | 06-2010 | 73139M | 2.1.13 | Function Point Standards |
| 2.5.11 | 04-2005 | 36327Q | 2553.38 | Analysis Techniques and Deliverables |
| 2.5.12 | 04-2005 | 35415P | 2553.39 | Design Techniques and Deliverables |
| 2.5.13 | 04-2005 | 36192J | 2553.34-35 | Database Design Techniques and Deliverables |
| 2.5.14 | 06-2010 | 35692E | 2553.11; 2553.12 | Quality Assurance (QA) |
| 2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | | | | |
| 2.7.1* | 05-2013 | 73141Y | LEM 2.7.1; 2.7.1; 2.2.7 CH 2 | Inter-center |
| 2.7.2* | 05-2013 | 73140N | LEM 2.7.2; 2.7.2; 2.2.7 CH 1; Doc 9312 | Computing Center |
| 2.7.4* | 04-2013 | 73142J | LEM 2.7.4; 2.7.4; 2.2.8 CH 1; Doc 9399 | Magnetic Media Management |
| 2.7.5* | 01-2011 | 73143U | LEM 2.7.5; 2.7.5; 2.2.8 CH 2; Doc 9399 | System Control Point (SCP) - Configuration Management |
| 2.7.6* | 01-2010 | 73144F | LEM 2.7.6; 2.7.6; 2.2.8 CH 3; Doc 9399 | Systems Scheduling |
| 2.7.9 | 11-2012 | 32002E | 2.1.12 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness |
| 2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | | | | |
| 2.8.1* | 12-2012 | 28249B | LEM 2.8.1; 102.8 CH 1; 3(25)(86)1-3 | Introduction to AIMS REALTIME Processing |
| 2.8.2 | 11-2012 | 28756V | 102.8 CH 2; 3(25)(86)4 | AIMS Command Code AM424 |
| 2.8.3 | 11-2012 | 28757G | 102.8 CH 3; 3(25)(86)5 | AIMS Command Code AMDIS |
| 2.8.4 | 11-2012 | 28758R | 102.8 CH 4; 3(25)(86)8 | AIMS Command Code AMSTU |
| 2.8.5 | 11-2012 | 28759C | 102.8 CH 5; 3(25)(86)13 | AIMS Command Code AMSOC |
| 2.8.6* | 11-2012 | 28760D | LEM 2.8.6; 102.8 CH 6; 3(25)(86)14 | AIMS Command Code AMAXU |
| 2.8.7* | 11-2012 | 28762Z | LEM 2.8.7; 102.8 CH 7; 3(25)(86)15 | AIMS Command Code AMCLS |
| 2.8.8 | 11-2012 | 28763K | 102.8 CH 8; 3(25)(86)6-7, 3(25)(86)9 -12, | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB |
| 2.8.9 | 12-2012 | 50448E | | AIMS Command Code AMRET |
| 2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | | | | |
| 2.9.1* | 11-2012 | 28250C | LEM 2.9.1; 102.9 CH 1; 30(33)0 | Integrated Data Retrieval System |
| 2.11 IDRS CORRESPONDENCE SYSTEM | | | | |
| 2.11.1 | 04-2013 | 28244Y | 102.11 CH 1; 3(25)(44)0 | IDRS Correspondence |
| 2.12 SECURITY AND PRIVACY | | | | |
| 2.12.1* | 12-2011 | 53401Z | LEM 2.12.1; LEM 2.3.8 CH 8 | The Use of Integrated Data Retrieval System (IDRS) |
| 2.13 ENTERPRISE NETWORKS | | | | |
| 2.13.1 | 04-2013 | 39516P | | Introduction |
| 2.13.3 | 07-2013 | 36330N | | Voice Premise Communications |
| 2.13.4 | 07-2013 | 36331Y | | Voice Messaging System |
| 2.13.5 | 07-2013 | 36332J | 2.13.4 portions | Federal Technology Service (Long Distance) |
| 2.13.6 | 07-2013 | 32522B | | Wireless Communications |
| 2.13.7 | 07-2013 | 40164F | 2.13.4 portions | Calling Card Ordering System |
| 2.13.8 | 07-2013 | 47359G | | Voice Systems Security |
| 2.13.11 | 06-2013 | 47678Q | | Day-to-Day IT Security Procedures for Enterprise Networks |
| 2.13.13 | 08-2013 | 60518N | | Enterprise Electronic Fax (EEFax) |

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| 2.13.15* | 07-2013 | 39517A | LEM 2.13.15 | Domain Name System (DNS) |
| 2.13.25 | 07-2013 | 40187E | 2.13.4 portions | Video Conference Services |
| 2.14 ASSET MANAGEMENT | | | | |
| 2.14.1 | 11-2011 | 37214W | 2.1.9 | Information Technology (IT) Asset Management |
| 2.14.2 | 03-2010 | 47420Y | | Enterprise Incident Management Standards |
| 2.15 ENTERPRISE ARCHITECTURE (EA) | | | | |
| 2.15.1 | 02-2009 | 37206W | 2.1.11; 102.1 CH 1-10; 2340 | Enterprise Architecture (EA) Overview |
| 2.16 ENTERPRISE LIFE CYCLE (ELC) | | | | |
| 2.16.1 | 04-2012 | 49718J | 2.5.50 | Enterprise Life Guidance |
| 2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | | | | |
| 2.21.1 | 02-2013 | 37317E | | Introduction to Requisition Processing for Information Technology (IT) |
| 2.22 REQUIREMENTS AND DEMAND MANAGEMENT | | | | |
| 2.22.1 | 09-2012 | 38167S | | Unified Work Request (UWR) Processsss |
| 2.25 WEB SERVICES | | | | |
| 2.25.2 | 08-2008 | 37414Y | | IRS Portal and Extranet Usage Standard |
| 2.25.3 | 08-2009 | 36514P | | Intranet Site and Web Server Registration Procedures |
| 2.25.5 | 04-2006 | 37014U | | Accessibility Guidelines for the Web |
| 2.25.13 | 04-2006 | 37394R | | IRS Domain Naming Standards |
| 2.25.14 | 04-2006 | 37395C | | Portal Environment Usability Services |
| 2.25.101 | 08-2006 | 38937M | | IRS.gov Content Management Guidelines |
| 2.25.102 | 06-2012 | 38938X | | IRS.gov Website Help Desk Process |
| 2.25.104 | 08-2006 | 38941U | | Lyris List Procedures |
| 2.27 CONFIGURATION MANAGEMENT | | | | |
| 2.27.1 | 01-2010 | 47349K | | Configuration Management |
| 2.100 INTERGRATED PROCESS MANAGEMENT | | | | |
| 2.100.1 | 09-2013 | 48508B | | Integrated Process Management Guidance and Procedures |
| 2.100.2 | 10-2013 | 59034Y | | Integrated Process Management Standardization Process |
| 2.100.4 | 09-2013 | 60801V | | Integrated Process Architecture |
| 2.110 REQUIREMENTS ENGINEERING | | | | |
| 2.110.1 | 02-2013 | 60046A | | Requirements Engineering Directive |
| 2.110.2 | 02-2013 | 60078K | | Requirements Engineering Process |
| 2.120 ENGINEERING | | | | |
| 2.120.1 | 09-2013 | 59976N | | Engineering Policy |
| 2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES | | | | |
| 2.127.1 | 05-2013 | 60807J | 2.5.2 | IT Test Policy |
| 2.127.2 | 05-2013 | 60808U | 2.6.1 | IT Software Testing Procedures |
| 2.150 CONFIGURATION AND CHANGE MANAGEMENT | | | | |
| 2.150.1 | 09-2013 | 60766Z | | Configuration and Change Management Directive |
| 2.150.2 | 09-2013 | 60767K | | Configuration Management |
| 2.150.3 | 07-2013 | 60768V | | Change Management (ChM) Policy |
| 2.152 DATA ENGINEERING | | | | |
| 2.152.1 | 09-2013 | 59990R | | Data Engineering Directives |

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Part 3: Submission Processing

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

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|-------------------------------------|---------|--------|------------------|---|
| 3.0 GENERAL | | | | |
| 3.0.101* | 11-2013 | 33347E | | Schedule K-1 Processing |
| 3.0.167* | 09-2013 | 33178B | 30(167)0 | Losses and Shortages |
| 3.0.230 | 10-2012 | 33181Y | 30(230)0 | Lockbox Processing Procedures |
| 3.0.257 | 10-2010 | 33173Y | 30(257)0 | Systems Accountability Review |
| 3.0.275 | 09-2013 | 32289Z | | Business Results Measures for Submission Processing Functions |
| 3.5 ACCOUNTS SERVICES | | | | |
| 3.5.10 | 11-2013 | 37354H | | Remittance Transaction Research (RTR) System |
| 3.5.20* | 11-2012 | 36983G | | Processing Requests for Tax Return/Return Information |
| 3.5.61 | 11-2013 | 33260W | 35(61)0 | Files Management and Services |
| 3.8 DEPOSIT ACTIVITY | | | | |
| 3.8.44* | 11-2013 | 33386D | | Campus Deposit Activity |
| 3.8.45* | 11-2012 | 29994V | | Manual Deposit Process |
| 3.8.46 | 12-2012 | 33950H | | Discovered Remittance |
| 3.8.47 | 09-2013 | 33951S | 3.8.45 portions | Manual Deposit for Field Office Payment Processing |
| 3.10 CAMPUS MAIL AND WORK CONTROL | | | | |
| 3.10.5 | 11-2013 | 33393S | 3(10)50 | Batch/Block Tracking System (BBTS) |
| 3.10.8 | 11-2013 | 33395O | 3(10)80 | Information Returns Processing |
| 3.10.72* | 11-2013 | 33410S | 3(10)(72)0 | Receiving, Extracting, and Sorting |
| 3.10.73* | 11-2013 | 53717M | 3.10.72 portions | Batching and Numbering |
| 3.11 RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.11.6* | 11-2013 | 33455F | 3(11)60 | Data Processing (DP) Tax Adjustments |
| 3.11.8 | 11-2013 | 33465B | 3(11)80 | Information Return Processing |
| 3.11.10 | 11-2013 | 33470U | 3(11)(10)0 | Revenue Receipts |
| 3.11.12* | 11-2013 | 33480Q | 3(11)(12)0 | Exempt Organization Returns |
| 3.11.13* | 11-2013 | 33485T | 3(11)(13)0 | Employment Tax Returns |
| 3.11.14* | 11-2013 | 33490M | 3(11)(14)0 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.11.15* | 11-2013 | 33495P | 3(11)15)0 | Return of Partnership Income |
| 3.11.16* | 11-2013 | 33500X | 3(11)(16)0 | Corporate Income Tax Returns |
| 3.11.20* | 11-2012 | 54308H | | Exempt Organization and Employee Plan Applications for Extension of Time to File |
| 3.11.22* | 10-2012 | 33510T | 3(11)(22)0 | Employee Plan Excise Tax Return |
| 3.11.23* | 11-2013 | 33515W | 3(11)(23)0 | Excise Tax Returns |
| 3.11.25* | 11-2013 | 33525S | 3(11)(25)0 | Miscellaneous Tax Returns |
| 3.11.26* | 11-2013 | 33527O | 3(11)(26)0 | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns |
| 3.11.27* | 11-2012 | 52570D | | EPMF Document Processing Form 5500-EZ |
| 3.11.106* | 11-2013 | 33575Y | 3(11)(106)0 | Estate and Gift Tax Returns |
| 3.11.154* | 11-2013 | 33581C | 3(11)(154)0 | Unemployment Tax Returns |
| 3.11.180* | 11-2013 | 33583Y | 3(11)(180)0 | Allocated Tips |
| 3.11.212* | 11-2013 | 33588B | 3(11)(212)0 | Applications for Extension of Time to File |
| 3.11.213* | 11-2013 | 33587Q | 3(11)(213)0 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return |
| 3.11.217* | 11-2013 | 51221V | 3.11.16 portions | Form 1120S Corporation Income Tax Returns |

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| 3.11.249* | 11-2013 | 33586F | 3(11)(249)0 | Processing Form 8752 |
| 3.12 ERROR RESOLUTION | | | | |
| 3.12.3* | 11-2013 | 33590N | 3(12)30 | Individual Income Tax Returns |
| 3.12.8 | 11-2013 | 33620Q | 3(12)80 | Information Returns Processing |
| 3.12.10* | 11-2013 | 33630M | 3(12)(10)0 | Revenue Receipts |
| 3.12.12* | 10-2012 | 33640I | 3.12.246; 3(12)(12)0 | Exempt Organization Returns |
| 3.12.13* | 11-2013 | 33645L | 3(12)(13)0 | Employment Tax Returns |
| 3.12.14* | 11-2013 | 33650E | 3(12)(14)0 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) |
| 3.12.15* | 11-2013 | 33655H | 3(12)(15)0 | Return of Partnership Income |
| 3.12.16* | 11-2013 | 33660A | 3(12)(16)0 | Corporate Income Tax Returns |
| 3.12.21 | 11-2013 | 33670W | 3(12)(21)0 | Credit and Account Transfers |
| 3.12.22* | 11-2012 | 33673D | 3(12)(22)0 | Employee Plan Excise Tax Returns |
| 3.12.23* | 11-2013 | 33675Z | 3(12)(23)0 | Excise Tax Returns |
| 3.12.26* | 11-2013 | 57692Q | | Tax Exempt Bond Error Resolution Procedures |
| 3.12.32* | 11-2013 | 33695R | | General Unpostables |
| 3.12.37* | 11-2013 | 33710V | 3(12)(37)0 | IMF General Instructions |
| 3.12.38* | 11-2013 | 32384X | 3.12.37 | BMF General Instructions |
| 3.12.106* | 11-2013 | 33740J | 3(12)(106)0 | Estate Tax Returns - Paper Correction Processing |
| 3.12.154* | 11-2013 | 33743Q | 3(12)(154)0 | Unemployment Tax Returns |
| 3.12.166 | 06-2013 | 33744B | 3(12)(166)0 | EPMF Unpostables |
| 3.12.179* | 11-2013 | 33742F | 3(12)(179)0 | Individual Master File (IMF) Unpostable Resolution |
| 3.12.212* | 11-2013 | 33751Q | 3(12)(212)0 | Applications for Extension of Time to File Tax Returns |
| 3.12.213* | 11-2013 | 33752B | 3(12)(213)0 | Form 1066, U.S. REMIC Income Tax Return |
| 3.12.217* | 11-2013 | 33753M | 3(12)(217)0 | Error Resolution Instructions for Form 1120-S |
| 3.12.220* | 11-2013 | 33756T | 3(12)(220)0 | Error Resolution System for Excise Tax Returns |
| 3.12.249* | 11-2013 | 33755I | 3(12)(249)0 | Processing Form 8752 |
| 3.12.251* | 11-2013 | 33761M | 3(12)(251)0 | Corporation Income Tax Returns |
| 3.12.263* | 11-2013 | 33741U | 3(12)(263)0 | Estate and Gift Tax Returns |
| 3.12.278* | 10-2012 | 33770X | 3(12)(278)0 | Exempt Organization Unpostable Resolution |
| 3.12.279* | 11-2013 | 31656Y | 3.12.179 | BMF/CAWR/PMF Unpostable Resolution |
| 3.13 CAMPUS DOCUMENT SERVICES | | | | |
| 3.13.2* | 11-2013 | 33746X | 3.11.17 portions; 3(13)20 | BMF Account Numbers |
| 3.13.5 | 11-2013 | 33759A | 3(13)50 | Individual Master File (IMF) Account Numbers |
| 3.13.12 | 11-2012 | 33760B | 3(13)(12)0 | Exempt Organization Account Numbers |
| 3.13.36 | 06-2013 | 33775A | 3(13)(36)0 | EPMF Account Numbers |
| 3.13.40 | 11-2012 | 52088E | 3.21.259 | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.13.62 | 11-2013 | 33780T | 3(13)(62)0 | Media Transport and Control |
| 3.13.122* | 10-2013 | 31657J | 3(13)(222)0 | IMF Entity Control Unpostables |
| 3.13.222* | 11-2013 | 33790P | 3(13)(222)0 | BMF Entity Unpostable Correction Procedures |
| 3.14 NOTICE REVIEW | | | | |
| 3.14.1* | 11-2013 | 31974X | 21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0 | IMF Notice Review |
| 3.14.2* | 11-2013 | 32201V | 21.10.2, 21.10.3, 21.10.4, 21.4, 21.5; 37(163)0, 37(60)0; 5400, 5500 | Notice Review - Business Master File (BMF) Notice Review |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.5* | 09-2013 | 49225T | | Hardcore Payment Tracers |

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| 3.17.10* | 11-2012 | 33875B | 3(17)(10)0 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) |
| 3.17.15* | 09-2013 | 52621J | | Accounting Reports Analyst - Responsibilities |
| 3.17.20* | 11-2012 | 47866A | | Refund Intercept Program |
| 3.17.21* | 09-2013 | 33880U | | Credit and Account Transfers |
| 3.17.30 | 11-2012 | 33885X | 3(17)(30)0 | SC Data Controls |
| 3.17.41 | 09-2009 | 33890Q | 3(17)(41)0 | Accounting and Operating Reports |
| 3.17.46* | 10-2013 | 33900B | 3(17)(46)0 | Automated Non-Master File Accounting |
| 3.17.50 | 10-2011 | 33003Z | | Submission Processing RRACS Procedures |
| 3.17.63 | 07-2010 | 33910X | 3(17)(63)0 | Redesign Revenue Accounting Control System |
| 3.17.64 | 09-2013 | 57118F | | Accounting Control General Ledger Policies and Procedures |
| 3.17.79* | 11-2012 | 33915A | 3(17)(179)0 | Accounting Refund Transactions |
| 3.17.80* | 11-2012 | 47865P | 3.17.79 portions | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations |
| 3.17.220* | 11-2012 | 33917W | 3(17)(220)0 | Excess Collections File |
| 3.17.221 | 11-2012 | 33919S | 3(17)(221)0 | Enterprise Computing Center Data Controls |
| 3.17.243* | 09-2013 | 33916L | 3.5.17; 3(17)(243)0 | Miscellaneous Accounting |
| 3.17.244* | 09-2013 | 57188D | 3.17.243 | Manual Assessments |
| 3.17.277 | 11-2012 | 33928D | 3.0.258; 3(17)(277)0 | Electronic Payments |
| 3.17.278 | 11-2013 | 48070K | | Paper Check Conversion (PCC) System |
| 3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING | | | | |
| 3.20.12* | 11-2012 | 33965G | 3(20)(12)0 | Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing |
| 3.20.13* | 11-2012 | 38871H | 3.20.12.4 | Exempt Organization Photocopy Procedures |
| 3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.21.3* | 11-2013 | 34010Y | 3(21)30 | Individual Income Tax Returns |
| 3.21.15* | 11-2013 | 37648G | 3.21.25 portions | Foreign Partnership Withholding |
| 3.21.19* | 11-2013 | 34014Q | 3(21)(19)0 | Foreign Trust System |
| 3.21.25* | 11-2013 | 34020U | 3(21)(25)0 | Miscellaneous Tax Returns |
| 3.21.110* | 11-2013 | 34025X | 3(21)(110)0 | Chapter Three Withholding Returns Form 1042 |
| 3.21.111* | 11-2013 | 38622K | | Chapter Three Withholding Returns |
| 3.21.112 | 11-2013 | 60501S | | Foreign Account Tax Compliance Act (FATCA) Registration |
| 3.21.261* | 11-2013 | 39746F | | Foreign Investment in Real Property Tax Act (FIRPTA) |
| 3.21.263* | 11-2013 | 47942R | 3.21.260 | IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) |
| 3.21.264* | 11-2013 | 54684M | | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program |
| 3.22 INTERNATIONAL ERROR RESOLUTION | | | | |
| 3.22.3* | 11-2013 | 34030Q | 3(22)30 | Individual Income Tax Returns |
| 3.22.15* | 11-2013 | 37643D | | Foreign Partnership Withholding |
| 3.22.19* | 11-2013 | 34033X | 3(22)(19)0 | Foreign Trust System |
| 3.22.110* | 11-2013 | 34040M | 3(22)(110)0 | Chapter Three Withholding (CTW) Returns - Form 1042 |
| 3.22.111* | 11-2013 | 38623V | | Chapter Three Withholding (CTW) Database |
| 3.22.261* | 11-2013 | 39747Q | | Foreign Investment in Real Property Tax Act (FIRPTA) |
| 3.24 ISRP SYSTEM | | | | |
| 3.24.3* | 11-2013 | 34298E | 13.24.3 | Individual Income Tax Returns |
| 3.24.7 | 11-2013 | 34318L | 13.24.7 | Delinquent Accounts |

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| 3.24.8 | 11-2013 | 34323E | I3.24.8 | Information Returns Processing |
| 3.24.10 | 11-2013 | 34328H | 3.37.10; I3.24.10 | Revenue Receipts |
| 3.24.12* | 11-2013 | 34337S | I3.24.12 | Exempt Organization Returns |
| 3.24.13 | 11-2013 | 34343W | 3.37.13; I3.24.13 | Employment Tax Returns |
| 3.24.14 | 10-2013 | 34347O | I3.24.14 | Fiduciary Income Tax Returns |
| 3.24.15 | 10-2013 | 34352H | I3.24.15 | Partnership Return of Income |
| 3.24.16 | 11-2013 | 34357K | I3.24.16 | Corporation Income Tax Returns |
| 3.24.20 | 11-2012 | 54309S | 3.24.212 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns |
| 3.24.21 | 11-2013 | 34373K | I3.24.21 | Credit and Account Transfers |
| 3.24.22* | 11-2012 | 34378N | I3.24.22 | Employee Plan Returns |
| 3.24.23 | 11-2013 | 34385C | 3.37.3; I3.24.23 | Excise Tax Returns |
| 3.24.25 | 11-2013 | 34384R | I3.24.25 | BMF International Miscellaneous Tax Returns |
| 3.24.26* | 11-2013 | 34837X | I3.24.25 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns |
| 3.24.27* | 11-2012 | 52572Z | | EPMF Return Processing Form 5500-EZ |
| 3.24.28 | 11-2013 | 34570F | 3.29.28; I3(29)(28)0 | Campus Quality Assurance Program |
| 3.24.29 | 11-2013 | 34555Q | 3.29.29; I3(29)(29)0 | SCRS Error Resolution |
| 3.24.30 | 11-2013 | 34566X | 3.29.30; I3(29)(30)0 | Data Controls |
| 3.24.37 | 11-2013 | 34412Y | I3.24.37 | General Instructions |
| 3.24.38 | 11-2013 | 39345Q | | BMF General Instructions |
| 3.24.40 | 11-2013 | 52544H | 3.24.259 | Application for Taxpayer Identification Number for Pending U.S. Adoptions |
| 3.24.50 | 11-2013 | 34590X | 3.29.50; I3(29)(50)0 | Campus Performance Evaluation Reporting System |
| 3.24.106 | 11-2013 | 34442M | I3.24.106 | Estate Tax Returns |
| 3.24.133 | 11-2013 | 34452I | I3.24.133 | Residual Remittance Processing System |
| 3.24.143 | 11-2013 | 34455P | I3.24.143 | Gift Tax Returns |
| 3.24.154 | 11-2013 | 34464A | 3.37.154; I3.24.154 | Unemployment Tax Returns |
| 3.24.159 | 10-2012 | 32933M | | SCRS SC Edits |
| 3.24.162 | 11-2013 | 34677F | 3.29.162; I3(29)(162)0 | BOB Transcription Instructions |
| 3.24.173 | 11-2013 | 34697X | 3.29.173; I3(29)(173)0 | Centralized Files and Scheduling |
| 3.24.176 | 11-2013 | 34709E | 3.29.176; I3(29)(176)0 | Audit Selection System |
| 3.24.180 | 11-2013 | 34713M | 3.29.180; I3(29)(180)0 | Allocated Tips |
| 3.24.183 | 11-2013 | 34712B | 3.29.183; I3(29)(183)0 | Planning and Control Data |
| 3.24.202 | 11-2013 | 34456A | I3.24.202 | Supervisory Operator's Manual |
| 3.24.212 | 11-2013 | 34467H | I3.24.212 | Applications for Extension of Time to File Tax Returns |
| 3.24.213* | 11-2013 | 34468S | I3.24.213 | Real Estate Mortgage Investment Conduit Income Tax Returns |
| 3.24.226 | 11-2013 | 34734P | 3.29.226; I3(29)(226)0 | Declaration for Electronic Filing |
| 3.24.249 | 11-2013 | 34471P | I3.24.249 | Fiscal Year Required Payments/Form 8752 |
| 3.28 SPECIAL PROCESSING PROCEDURES | | | | |
| 3.28.3 | 11-2013 | 34521K | 3(28)30 | Individual Income Tax Returns |
| 3.28.4* | 02-2013 | 60510D | | Identity Theft Returns for Submission Processing |
| 3.30 WORK PLANNING AND CONTROL | | | | |
| 3.30.10 | 05-2010 | 32204C | Doc. 6746 | Cost Estimate Reference |
| 3.30.28 | 03-2007 | 34740T | 3(30)(28)0 | Individual Review |
| 3.30.30 | 05-2012 | 47307E | | Embedded Quality for Submission Processing (EQSP) System |
| 3.30.50 | 08-2012 | 34755S | 3(30)(50)0 | Project PCA Production Control Accounting |

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| 3.30.123* | 11-2013 | 34760L | 3.30.125; 3(30)(123)0 | Processing Timeliness: Cycles, Criteria, and Critical Dates |
| 3.30.124* | 11-2012 | 34770H | 3(30)(124)0 | Campus Monitoring Reports |
| 3.30.126 | 03-2013 | 32161W | 121.8 CH 1 | Control Data Analysis |
| 3.30.127 | 10-2013 | 33048M | 121.8 CH 2 | Workload Scheduling |
| 3.34 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 3.34.3 | 03-2010 | 40274C | | Code and Edit, Transcription |
| 3.34.4 | 12-2006 | 48398P | | Corporate Tax Returns Document Analysis and Data Entry |
| 3.37 INTERNATIONAL ISRP | | | | |
| 3.37.110 | 11-2013 | 34874A | 13.37.110 | Chapter 3 Withholding Returns |
| 3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS | | | | |
| 3.38.147* | 10-2012 | 34880E | 3(38)(147)0 | International Notices |
| 3.40 BLOCK OUT OF BALANCE RESOLUTION | | | | |
| 3.40.8 | 11-2013 | 34899V | 3(40)80 | Information Returns Processing |
| 3.40.37 | 11-2013 | 34905O | 3(40)(37)0 | General Instructions |
| 3.41 OCR SCANNING OPERATIONS | | | | |
| 3.41.269 | 11-2013 | 34927C | 3(41)(269)0 | Information Returns Processing on SCRIPS |
| 3.41.274 | 11-2013 | 34916V | 3(41)(274)0 | General Instructions for Processing via SCRIPS |
| 3.41.275 | 11-2013 | 34929Y | 3(41)(275)0 | Scanner Operations on SCRIPS |
| 3.41.276 | 11-2013 | 39954H | | Form 941 |
| 3.41.277 | 11-2013 | 48185K | | Forms 940 SCRIPS Processing |
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.4* | 09-2013 | 30620M | 12.3.1; 3.42.228, 3.42.255; 3.11.38 | IRS e-file for Business Tax Returns |
| 3.42.5* | 10-2013 | 28779U | 12.2.1; 3.42.228, 3.42.255; 3.11.38; 3.42.3 | IRS e-file for Individual Income Tax Returns |
| 3.42.7 | 09-2013 | 37145U | | e-help Desk |
| 3.42.8 | 09-2013 | 32530B | | e-services Procedures for Help Desk Assistors |
| 3.42.9* | 11-2012 | 50233D | 2.7.7 | Filing Information Returns Electronically (FIRE) |
| 3.42.10* | 08-2013 | 36617X | Portion of 3.42.5 | Authorized IRS e-file Providers |
| 3.43 INTEGRATED MANAGEMENT SYSTEM | | | | |
| 3.43.401 | 02-2009 | 34937Y | 3(43)(401)0 | Total Evaluation Performance System (TEPS) for Managers of Measured Employees |
| 3.43.405 | 06-2011 | 56046M | | Measured Employees Performance System (MEPS) for Managers |
| 3.45 TE/GE PROCESSING | | | | |
| 3.45.1* | 10-2012 | 32507M | | Processing Employee Plan and Exempt Organization Determination Applications and User Fees |
| 3.49 STATISTICS OF INCOME PROCESSING | | | | |
| 3.49.5 | 10-2013 | 51321W | 1.13.5 | Statistic Editing of Individual Income Tax Returns |

Part 4: Examining Process

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

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|--|---------|--------|---|--|
| 4.1 PLANNING AND SPECIAL PROGRAMS | | | | |
| 4.1.1 | 03-2013 | 27602M | 4.1 CH 1; 4100; 41(10)0, 41(11)0, 41(12)0 | Planning, Monitoring, and Coordination |
| 4.1.2 | 05-2013 | 27603X | 4.1 CH 2; 4100; 41(10)0, 41(11)0, 41(12)0 | Determining Return Need |

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| 4.1.3 | 08-2012 | 27604I | 4.1 CH 3; 4100; 41(10)0, 41(11)0, 41(12)0 | Sources of Returns-Priority Programs-DIF and Ordering |
| 4.1.4 | 09-2013 | 27606E | 4.1 CH 4; 4100; 41(10)0, 41(11)0, 41(12)0 | Other Programs and Other Source Workload |
| 4.1.5 | 08-2012 | 27608A | 4.1 CH 5; 4100; 41(10)0, 41(11)0, 41(12)0 | Classification and Case Building |
| 4.1.6 | 10-2006 | 27609L | 4.1 CH 6; 4100; 41(10)0, 41(11)0, 41(12)0 | Storage of Selected Returns |
| 4.1.7 | 10-2006 | 27611X | 4.1 CH 7; 4100; 41(10)0, 41(11)0, 41(12)0 | Assignment of Selected Returns |
| 4.1.8 | 10-2006 | 27612I | 4.1 CH 8; 4100; 41(10)0, 41(11)0, 41(12)0 | Special Examination Features and Programs |
| 4.1.9 | 10-2006 | 27613T | 4.1 CH 9; 4100; 41(10)0, 41(11)0, 41(12)0 | International Features |
| 4.1.10* | 01-2011 | 39167C | LEM 4.1.10 | Return Preparer Program Coordinator |
| 4.1.20 | 07-2007 | 49265D | | Hqtrs & Industry Offices Responsible for LMSB PSP |
| 4.1.21 | 08-2007 | 49267Z | | LMSB Planning and Monitoring |
| 4.1.22* | 03-2010 | 49268K | LEM 4.1.22 | LMSB Workload Study |
| 4.1.23 | 07-2007 | 49269V | | Determining Return Needs for LMSB |
| 4.1.24* | 03-2010 | 49270W | LEM 4.1.24 | LMSB Sources of Returns, Ordering and Classification |
| 4.1.25 | 07-2007 | 49272S | | LMSB Inventory Ordering and Return Delivery Systems |
| 4.2 GENERAL EXAMINING PROCEDURES | | | | |
| 4.2.1 | 10-2003 | 34440Q | | General Examination Information |
| 4.2.2 | 10-2003 | 34443X | | Miscellaneous Examination Procedures |
| 4.2.3 | 10-2003 | 34445T | | Technical Advice to Taxpayers and Examination Personnel |
| 4.2.4 | 10-2003 | 34446E | | Employee Conduct and Responsibilities |
| 4.2.5 | 07-2011 | 34447P | | Disclosure of Official Information |
| 4.2.6 | 03-2013 | 34448A | | Examination of Employee Returns |
| 4.2.7 | 10-2013 | 25690M | 4.70.2 | Ex Parte Communication Procedures |
| 4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | | | |
| 4.4.1 | 05-2009 | 30311Y | 104.3 CH 1; 48(13)1-3 | Introduction |
| 4.4.3 | 09-2011 | 30313U | 4.4.8; 104.3 CH 3; 48(13)1-3 | Credit Transfers and Reprocessing Returns |
| 4.4.4 | 12-2011 | 30314F | 104.3 CH 4; 48(13)1-3 | Claims |
| 4.4.5 | 12-2012 | 30315Q | 104.3 CH 5; 48(13)1-3 | Closings to Appeals |
| 4.4.6 | 12-2009 | 30316B | 104.3 CH 6; 48(13)1-3 | Conversion of Returns |
| 4.4.7 | 02-2006 | 30317M | 104.3 CH 7; 48(13)1-3 | Correspondence |
| 4.4.9 | 08-2012 | 30319I | 104.3 CH 9; 48(13)1-3 | Delinquent and Substitute for Return Processing |
| 4.4.10 | 10-2011 | 30321U | 104.3 CH 10; 48(13)1-3 | Employment/Excise Tax Adjustments |
| 4.4.11 | 06-2007 | 30322F | 104.3 CH 11; 48(13)1-3 | Entity Changes |
| 4.4.12 | 08-2003 | 30323Q | 104.3 CH 12; 48(13)1-3 | Examined Closings, Surveyed Claims, and Partial Assessments |
| 4.4.14 | 11-2009 | 30325M | 104.3 CH 14; 48(13)1-3 | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment |
| 4.4.16 | 12-2011 | 30327I | 104.3 CH 16; 48(13)1-3 | Inventory Control |
| 4.4.17 | 07-2011 | 30328T | 104.3 CH 17; 48(13)1-3 | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments |
| 4.4.18 | 06-2010 | 30329E | 104.3 CH 18; 48(13)1-3 | Large Dollar Cases |
| 4.4.19 | 07-2005 | 30343I | 104.3 CH 19; 48(13)1-3 | Manual Refunds |
| 4.4.21 | 07-2012 | 30345E | 4.4.20; 104.3 CH 21; 48(13)1-3 | Non-Examined Closings/Deleting AIMS Records |
| 4.4.22 | 11-2009 | 30346P | 104.3 CH 22; 48(13)1-3 | Non-Master File (NMF) Processing |

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| 4.4.23 | 10-2013 | 30347A | 104.3 CH 23; 48(13)1-3 | Openings |
| 4.4.24 | 10-2007 | 30348L | 104.3 CH 24; 48(13)1-3 | Payments and Remittances |
| 4.4.25 | 07-2012 | 30349W | 104.3 CH 25; 48(13)1-3 | Quick Assessments |
| 4.4.26 | 08-2003 | 30359S | 104.3 CH 26; 48(13)1-3 | Reopening/Reclosing/Reinputting Records |
| 4.4.27 | 12-2009 | 30361E | 104.3 CH 27; 48(13)1-3 | Reports |
| 4.4.29 | 05-2011 | 30363A | 104.3 CH 29; 48(13)1-3 | Social Security Administration (SSA) Adjustments |
| 4.4.32 | 12-2010 | 30372L | 4.4.13; 104.3 CH 32; 48(13)1-3 | AIMS, ERCS, and IDRS Data Processing |
| 4.4.33 | 04-2010 | 30373W | 104.3 CH 33; 48(13)1-3 | Transfers |
| 4.4.34 | 03-2011 | 30374H | 104.3 CH 34; 48(13)1-3 | Updating/Correcting AIMS Data Base |
| 4.4.35 | 12-2009 | 30375S | 104.3 CH 35; 48(13)1-3 | Unpostable Resolution |
| 4.5 TE/GE AIMS MANUAL | | | | |
| 4.5.1 | 09-2013 | 36157C | 7.3.1; 7.3.1 CH 1-2; 7300, 7530 | TE/GE AIMS Processing |
| 4.5.2 | 09-2006 | 36158N | 7.3.1 CH 3-4; 7300, 7530 | TE/GE Examined and Non-Examined Closures |
| 4.5.3 | 09-2006 | 36268K | 7.3.1 CH 5; 7300, 7530 | TE/GE AIMS Special Processing Procedures |
| 4.5.5 | 09-2006 | 36159Y | 7.3.2 CH 1-7; 7530 | TE/GE Reports |
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| 4.7.2 | 08-2012 | 30416C | 4.7 CH 2 | Security |
| 4.7.3 | 01-2010 | 30417N | 4.7 CH 3 | Statute of Limitations |
| 4.7.4 | 10-2003 | 30418Y | 4.7 CH 4 | Planning and Special Programs (PSP) |
| 4.7.5 | 09-2013 | 30419J | 4.7 CH 5 | Group |
| 4.7.6 | 10-2003 | 30420K | 4.7 CH 6 | Reports |
| 4.7.7 | 10-2011 | 30465X | 4.7 CH 7 | Technical Services |
| 4.7.8 | 05-2011 | 30467T | 4.7 CH 8 | Centralized Case Processing |
| 4.7.10 | 06-2012 | 30469P | 4.7 CH 10 | AIMS/ERCS Staff |
| 4.7.11 | 10-2010 | 30470Q | 4.7 CH 11 | System Administrator and Database Administrator |
| 4.8 TECHNICAL SERVICES | | | | |
| 4.8.1 | 07-2012 | 31455L | 4.8 CH 1; 4400 (4410-4419) | Organization and Responsibilities |
| 4.8.2 | 06-2013 | 31456W | 4.8 CH 2; 4400 (4410-4419) | Case Processing |
| 4.8.3 | 03-2013 | 31432M | 4.8 CH 3; 4400 (4410-4419) | Examination Quality Measurement Staff (EQMS) |
| 4.8.4 | 05-2012 | 31433X | 4.8 CH 4; 4400 (4410-4419) | Mandatory Review |
| 4.8.5 | 03-2012 | 31422Q | 25.15.10; 4.8 CH 5; 4400 (4410-4419) | Post Examination Case Processing Requirements |
| 4.8.7 | 06-2012 | 31424M | 4.8 CH 7; 4400 (4410-4419) | Technical Field Support |
| 4.8.8 | 07-2011 | 31428E | 4.8 CH 8; 4400 (4410-4419) | Miscellaneous Responsibilities |
| 4.8.9 | 07-2013 | 50713Q | 4.15.6; 4.14.1; 4.3.19 CH 1; 4293 | Statutory Notices of Deficiency |
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| 4.10.2* | 01-2012 | 27635H | LEM 4.10.2; 4.2 CH 2; 4022.64(1), 403(23), 4213.2, 4231.226-227, 4235.131-132, 4235-310, 320, 330, 360, 410, 422, 4237.210, 220, 4241, 4243.2, ex. 4250-1-2, 4253.1-2, 4-6, 4279, 42(10)2, 42(10)4, 42(11)6.5, 42(12)4, 42(13)0.1-0.9, 42(16)2, 42(16)2.1-6, 4315.2, 4514, 4591.1-2; 45(10)1.3, 4724.2, 4726, 47.44.4 | Pre-Contact Responsibilities |
| 4.10.3 | 03-2003 | 27636S | 4.2 CH 3; 4015.3, 4022.64(1), 4024, 4024.2, 4025, 4055.22, 4230-231, 582, 621-623, 631, 710, 720-722, 730-731, 733, 740-747, 753-754, 763, 4231 ex 700-1, 4231(10)30, 4232.1-240, 242, 340, 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844, 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73, 4235-6(11)0-1, 4235 ex 600-1-4, 6-7, 4235-825.4, 4253.2, 4263.4, 4271 | Examination Techniques |
| 4.10.4 | 08-2011 | 27637D | 4.2 CH 4; 4022, 4026, 4034, 4034.1-3, 4082.2, 4083, 4231-810, 830-832, 834-838, 840-844; 4231 ex 800-1, 4231(10)20, 4235-624, 640-641, 641.1-7, 641.9, 642, 642.1, 643.2, 643.6-7, 643.73; 4235-6(11)0-1, 4235 Ex 600-1-4, 6-7, 4235-825.4; 4253.2; 4263.4; 4271 | Examination of Income |
| 4.10.5 | 06-2010 | 27639Z | 4.2 CH 5; 42(11)7.3-.4, 4419.41(27), 4562.51, 4562.52, 4562.54, 4782.31, 34-36 | Required Filing Checks |
| 4.10.6 | 07-2001 | 27641L | 4.2 CH 6; 4231(11)59, 4231(11)35, 4231(11)58; 4233-233.7, 4235-762, 4235(10)20; 4237.(14)26, 4419.414, 4782, 4783, 4788-85, 4419.41(30), 4561, 4562.2, 4562.36, 4562.53, 4563, 4562.6 | Penalty Considerations |
| 4.10.7 | 01-2006 | 27642W | 4.2 CH 7; 4015.7, 403(25).1-2, 4226.34, 4231-255, 4232.1-260, 4244, 424(10), 424(12)1, 424(14).1-6, 4254.1, .4, 42(14)2, 42(14)5.21, 4350.561-.564, 4419.320 | Issue Resolution |
| 4.10.8 | 08-2006 | 27643H | 4.2 CH 8; 4237.220, 240, 300, 310-312, 320, 322-323, 331-332, 340-342, 400, 410, 420, 430, 440, 450, 460, 470, 480, 500, 510-512, 520, 530-532, 550, 570, 590, 600, 610, 720-722, 900, 910, 920, 930, 940, 950, (11)00, (11)10, (12)00, (12)10, (14)21, (14)28; 4254.4-6, 4263.4, 4265, 4266, 4271, 4275, 4421.(10), 4430, 4431, 4433, 4433.1-3, 4434-4438 | Report Writing |

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| 4.10.9 | 02-2010 | 27644S | 4.2 CH 9; 403(21), 4231-228, 4231-227, 4237.(12)00, 4253.3, 4262.1-2; 4(11)10-13, 4(11)40-41, 4(11)41.1-2, 4(11)41.21-22, 4(11)42, 4(11)42.1-2, 4(11)42.21-23, 4(11)50-100, 210 | Workpapers |
| 4.10.10 | 01-2011 | 34502D | Exhibit 4.10.8-16; Exhibit 4.10.8-17 | Standard Paragraphs and Explanation of Adjustments |
| 4.10.12* | 02-2012 | 35205R | LEM 4.10.12; 4.19.1 (portion); 4.12.2; 4.3.20; 4293 | Frivolous Return Program |
| 4.10.13 | 03-2005 | 35206C | | Certain Technical Issues |
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| 4.10.16 | 01-2013 | 37578T | 4.4.28 | Examination Operational Automation Database (EOAD) |
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| 4.10.21 | 07-2008 | 51337G | | U.S. Withholding Agent Examinations - Form 1042 |
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| 4.11.6 | 05-2005 | 36013Z | | Change in Accounting Method |
| 4.11.7 | 12-2004 | 36014K | | Corporate Liquidations/Dissolutions |
| 4.11.11 | 05-2005 | 36099H | | Net Operating Loss Cases |
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| 4.11.34 | 12-2004 | 36419R | | Innocent Spouse |
| 4.11.51 | 10-2004 | 36482Q | | Return Preparer Program |
| 4.11.52 | 11-2004 | 36501M | | Transferee Liability Cases |
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| 4.13.3 | 12-2009 | 31050E | 104.12 CH 3 | Central Reconsideration Unit |
| 4.13.4 | 10-2006 | 31051P | 104.12 CH 4 | Area Office Examination |
| 4.13.5 | 12-2009 | 31052A | 104.12 CH 5 | Automated Substitute for Return (ASFR) |
| 4.13.6 | 12-2009 | 31054W | 104.12 CH 6 | Appeals |
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| 4.15.7 | 01-2012 | 28051L | 4.3.9 CH 7; 4293.56, 4580, 4787, 4872 | Planning & Special Programs Procedures |
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| 4.18.3 | 12-2010 | 28829P | 4.3.21 CH 3; 4162.(10), 4931, 4177, 4810(16)40 | Effective Tax Administration Offers |
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| 4.18.7 | 01-2011 | 28833X | 4.3.21 CH 7; 4162.(10), 4931, 4177, 4810(16)404 | Special Case Processing |
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| 4.19.3* | 08-2013 | 36857J | LEM 4.19.3; 21.8.5, 21.28; 5480 | IMF Automated Underreporter Program |
| 4.19.4* | 04-2013 | 36858U | LEM 4.19.4; 21.8.6, 21.31; 30(153)0 | CAWR Reconciliation Balancing |
| 4.19.5* | 09-2013 | 36859F | LEM 4.19.5; 21.8.7, 21.32; 30(24)0 | Certification of State Federal Unemployment Tax Act (FUTA) Credits |
| 4.19.6* | 04-2013 | 34131C | LEM 4.19.6 | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare |
| 4.19.7* | 08-2013 | 36334F | Training 3570-150 | IMF Automated Underreporter (AUR) Technical System Procedures |
| 4.19.8 | 04-2013 | 40897H | | CAP (CAWR Automated Program) Technical System Procedures |
| 4.19.9 | 09-2012 | 50704F | | FCP (FUTA Case Processing) Technical System Procedures |
| 4.19.10 | 11-2012 | 48148H | 4.19.1 portions | Examination General Overview |
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| 4.19.22 | 04-2013 | 50661Z | | CAWR Control |
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| 4.20.2 | 03-2013 | 29632U | 4.3.2 CH 2; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Scope Consideration |
| 4.20.3 | 12-2010 | 29633F | 4.3.2 CH 3; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Soliciting Payment |
| 4.20.4 | 02-2013 | 29634Q | 4.3.2 CH 4; 424(12).3-.4; 4017.3, 4712.7, 4149, 4482.6 | Installment Agreements |
| 4.21 ELECTRONIC FILING PROGRAM | | | | |
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| 4.22 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
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| 4.22.4* | 01-2013 | 33009N | LEM 4.22.4 | Examination of NRP Cases - Area Office |
| 4.22.5 | 10-2010 | 33011Z | | Campus Compliance Operations Site |
| 4.22.6 | 01-2013 | 48403X | | Area Office - Examination of Individual Returns |
| 4.22.7 | 02-2007 | 48405T | | Area Office - Examination of S Corporation Returns |
| 4.22.8 | 11-2011 | 50358Z | | NRP EITC Component of the Individual Reporting Compliance Study |
| 4.22.9 | 11-2011 | 51330H | LEM 4.22.9 | International Form 1040 NRP Study |
| 4.22.10 | 10-2012 | 47344H | | Employment Tax Study - NRP Examination Guidelines |
| 4.22.11 | 05-2012 | 59122H | | SB/SE Examination of NRP C Corporation Returns |
| 4.22.12 | 07-2012 | 59724J | | LB&I Examination of NRP C Corporation Returns. |
| 4.22.13 | 10-2012 | 59601J | | Fuel Excise Tax Study - NRP Examination Guidelines |
| 4.23 EMPLOYMENT TAX | | | | |
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| 4.23.2 | 06-2013 | 35222C | 104.6 CH 2; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Employment Tax Examination Objectives |
| 4.23.3 | 07-2013 | 35223N | 104.6 CH 3; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Classification, Selection and Assignment of Employment Tax Cases |
| 4.23.4 | 09-2011 | 35224Y | 104.6 CH 4; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Workpapers - Employment Tax Examinations |
| 4.23.5* | 08-2012 | 35225J | LEM 4.23.5; 104.6 CH 5; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Technical Guidelines for Employment Tax Issues |
| 4.23.6 | 03-2012 | 35226U | 104.6 CH 6; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Classification Settlement Program (CSP) |
| 4.23.7 | 12-2012 | 35227F | 104.6 CH 7; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Employment Tax on Tip Income |
| 4.23.8 | 06-2011 | 35228Q | 104.6 CH 8; 7.8.2 CH 47; 7751; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Determining Employment Tax Liability |
| 4.23.9 | 04-2011 | 35229B | 104.6 CH 9; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Employment Tax Penalty and Fraud Procedures |
| 4.23.10 | 05-2013 | 35231N | 104.6 CH 10; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Report Writing Guide for Employment Tax Examinations |
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| 4.23.13 | 11-2012 | 35234U | 104.6 CH 13; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Employment Tax Refund or Abatement Claims |
| 4.23.14 | 01-2013 | 35235F | 104.6 CH 14; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Statute Control and Extension |
| 4.23.15 | 05-2012 | 35236Q | 104.6 CH 15; 4600; 5(10)00; 7(10)(16)0; 12(11)9.1 | Technical Advice From the Office of Chief Counsel |
| 4.23.17 | 09-2013 | 52847R | | Preparer Penalty Procedures for SB/SE Employment Tax |
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| 4.24 EXCISE TAX | | | | |
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| 4.24.2 | 08-2012 | 28303E | 4.3.3 CH 2; 4700 | Form 637 Excise Tax Registrations |
| 4.24.4 | 09-2013 | 28305A | 4.3.3 CH 4; 4700 | Excise Fuel Taxes Workload, Policies and Procedures |
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| 4.24.6 | 10-2011 | 28307W | 4.24.11 portions, 4.24.12; 4.3.3 CH 6; 4700 | Excise Tax Examiner Responsibilities |
| 4.24.7 | 08-2008 | 28308H | 4.3.3 CH 7; 4700 | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) |
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| 4.25.10 | 02-2013 | 58883R | | Case Closing Procedures |
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| 4.26.4 | 11-2006 | 35434W | | Currency and Banking Retrieval System |
| 4.26.5 | 10-2012 | 27703Y | 4.3.4 CH 5; 4234 | Bank Secrecy Act History and Law |
| 4.26.6 | 11-2006 | 27704J | 4.3.4 CH 6; 4234 | Bank Secrecy Act Examiner Responsibilities |
| 4.26.7 | 06-2012 | 27706F | 4.3.4 CH 7; 4234 | Bank Secrecy Act Penalties |
| 4.26.8 | 06-2006 | 27707Q | 4.3.4 CH 8; 4234 | Bank Secrecy Act Special Procedures |
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| 4.26.17 | 05-2008 | 48401B | | Report of Foreign Bank and Financial Accounts (FBAR) Procedures |
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| 4.51.6 | 08-2007 | 37346H | | Issue Management Process Guide |
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| 4.76.21 | 08-2006 | 35987O | 7.8.1 CH 13; 7(10)69:(13)00 | Cemetery Companies - IRC 501(c)(13) |
| 4.76.22 | 04-2003 | 35865Z | 7.8.1 CH 14; 7(10)69:(11)00 | Credit Unions / IRC 501(C)(14) |
| 4.76.23 | 04-2011 | 35974L | 7.8.1 CH 15; 7(10)69:(15)00 | Small Insurance Companies or Associations, IRC 501(c)(15) |
| 4.76.24 | 01-2003 | 35967W | 7.8.1 CH 16; 7(10)69:(16)00 | Corporations Organized to Finance Crop Operations IRC 501(c)(16) |
| 4.76.25 | 01-2003 | 35968H | 7.8.1 CH 17; 7(10)69:(17)00 | Supplemental Unemployment Benefit Trusts IRC 501(c)(17) |
| 4.76.26 | 01-2011 | 35994D | 7.8.1 CH 19; 7(10)69:(19)00 | Veterans' Organizations |
| 4.76.27 | 05-2010 | 35933Q | 7.8.1 CH 21; 7(10)69:(21)00 | Black Lung Benefit Trusts (oΩY501(c)(21)) |
| 4.76.28 | 05-2010 | 35937I | 7.8.1 CH 25 | Multiple Parent Title Holding Companies |
| 4.76.29 | 06-2010 | 33259V | | Apostolic Associations - IRC 501(d) |
| 4.76.30 | 06-2010 | 33262S | | EO Examination Guidelines for IRC section 527 Political Organizations. |
| 4.76.31 | 08-2008 | 27782H | 7.8.1 CH 27 | Health Maintenance Organizations |
| 4.76.50 | 09-2010 | 35822I | 7(10)69:(22)00 | Examinations of Organizations Conducting Gaming Activities |
| 4.76.51 | 03-2010 | 33266K | | Fund-raising Activities |
| 4.81 TAX EXEMPT BONDS (TEB) | | | | |
| 4.81.1 | 10-2012 | 35428S | 7.6.2 CH 5 | TEB Program |
| 4.81.2 | 10-2012 | 52554D | 4.81.1.5 | Examination Selection |
| 4.81.3 | 04-2012 | 51854W | | Questionnaire Compliance Check Projects |
| 4.81.5 | 11-2009 | 51852A | 4.81.1.14 | Tax Exempt Bonds Exam Process |
| 4.81.6 | 08-2011 | 54530N | | Closing Agreements |
| 4.81.7 | 11-2008 | 51851P | 4.81.1.18, 4.81.1.19 | Tax Exempt Bonds Bondholder Referrals |
| 4.81.10 | 09-2012 | 51850E | | Quality Review |
| 4.81.11 | 09-2012 | 51849D | | Referral Program |
| 4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES | | | | |
| 4.82.1 | 01-2003 | 35429D | 7.6.2 CH 5 | Examining Qualified Small Issue Bonds |
| 4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE | | | | |
| 4.86.1 | 07-2008 | 34422U | | Indian Tribal Governments Administration |
| 4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | | | | |
| 4.87.1 | 12-2009 | 34423F | | Inventory Management |
| 4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | | | | |

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| 4.88.1 | 01-2010 | 34424Q | | Examination Issues Pertaining to ITG Cases |
| 4.89 COMPLIANCE AND PROGRAM MANAGEMENT (CPM) | | | | |
| 4.89.1 | 02-2008 | 36217T | | Compliance and Program Management (CPM) Responsibilities |
| 4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | | | | |
| 4.90.1 | 05-2013 | 33026Y | | FSLG Mission and Policy |
| 4.90.2 | 05-2013 | 33028U | | Customer Assistance |
| 4.90.3 | 02-2013 | 33029F | | Compliance Checks |
| 4.90.4 | 02-2008 | 33032C | | Penalties |
| 4.90.5 | 05-2010 | 33033N | | Case Selection Procedures |
| 4.90.6 | 08-2013 | 33034Y | | Referrals |
| 4.90.7 | 05-2013 | 33037F | | Claims |
| 4.90.8 | 03-2011 | 33039B | | Examination Quality Measurement Standards |
| 4.90.9 | 10-2010 | 33041N | | Workpapers and Report Writing |
| 4.90.10 | 10-2010 | 33042Y | | Statute Control Procedures |
| 4.90.11 | 04-2010 | 33043J | | Technical Review |
| 4.90.12 | 05-2013 | 33044U | | Case Closing and Special Handling Procedures |
| 4.90.13 | 05-2006 | 36147G | | FSLG Large Case Examination Program |
| 4.90.14 | 03-2013 | 40953G | | Counsel Contact and Technical Guidance |
| 4.90.15 | 06-2013 | 62638A | 25.1.9.7 | FSLG Fraud Procedures |
| 4.103 COMPLIANCE DATA ENVIRONMENT (CDE) | | | | |
| 4.103.1 | 05-2011 | 55116P | 4.3.1 - 4.3.6 | CDE Application and Use |
| 4.103.2 | 05-2011 | 55246E | 4.3.1 - 4.3.6 | CDE Procedures |
| 4.103.3 | 05-2011 | 55247P | 4.3.1 - 4.3.6 | CDE Roles and Reports |
| 4.119 BMF LIABILITY DETERMINATION | | | | |
| 4.119.1* | 08-2013 | 55352J | | BMF Underreporter (BMF AUR) Control |
| 4.119.4* | 10-2013 | 55355Q | | BMF Underreporter (BMF-AUR) Program |

Part 5: Collecting Process

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

| | | | | |
|--|----------------|---------------|---|---|
| 5.1 FIELD COLLECTING PROCEDURES | | | | |
| 5.1.1 | 12-2012 | 27899D | 5.1 CH 1; 5121, 512(11), 5164, 5183, 5184, 5186, 5188, 5189, 518(10), 518(11), 518(14), 518(16), 518(17), 518(20), 5810, 5832 | Miscellaneous Collection Procedures |
| 5.1.2* | 06-2013 | 27784D | LEM 5.1.2; 5.1 CH 2; 5820-5830 | Remittances, Form 809 and Designated Payments |
| 5.1.3* | 02-2012 | 27755A | 5.1 CH 3; 5141-5143, 5145, 5148 | Safety, Security and Control |
| 5.1.4 | 05-2011 | 27786Z | 5.1 CH 4; 5313-5315 [5300], 563(12).23-.24 [5300], 5790 [5700] | Jeopardy, Termination, Quick and Prompt Assessments |
| 5.1.5* | 04-2011 | 27787K | LEM 5.1.5; LEM 5.5 portions; 5.1 CH 5; 5780 [5700] | Balancing Civil and Criminal Cases |
| 5.1.7 | 10-2011 | 27788V | 5.1 CH 7; 5150, 5173, 53(10)6 | Government Agencies, Federal Employees/Retirees |
| 5.1.8* | 08-2013 | 27789G | LEM 5.1.8; 5.1 CH 8; 5690 [5600], 518(22) [5100] | Courtesy Investigations |
| 5.1.9 | 06-2013 | 35409L | 5.1 CH 9; 5181.31 | Collection Appeal Rights |
| 5.1.10 | 10-2013 | 27790H | 5.1 CH 10; 5181 [5100] | Taxpayer Contacts |
| 5.1.11* | 03-2013 | 27791S | LEM 5.2; LEM 5.1.11; 5.1 CH 11; 5210-52(11)0 [5200] | Delinquent Return Accounts |

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| 5.1.12* | 09-2012 | 27992F | LEM 5.1.12; 5.1 CH 12; 518(21); 52(12)(16); 53(10)1-2, 53(10)4-5, 53(10)9-(10), 53(10)(12)-(16), 53(10)(18)-(22) | Cases Requiring Special Handling |
| 5.1.14 | 03-2011 | 27794Z | 5.1 CH 14; 5158 [5100] | Field Collection Techniques and Other Assignments |
| 5.1.15* | 10-2012 | 28316H | 5.1 CH 15; 5341, 5347, 5348, 5390, 53(10)8, 53(10)(17) [5300] | Abatements, Reconsiderations, and Adjustments |
| 5.1.17 | 06-2011 | 29420A | 5.1 CH 17; 5348 [5300] | Third Party Contacts |
| 5.1.18* | 08-2013 | 27558F | LEM 5.1.18; 105.3 CH 2; 5161, 5161.1-2, 5162.2, .21-22, 5162.4, .743-.745, .750-.754, .76-77, .8, .(10), .(12), .(12)2, .(13), .(15), .(17), .(17)1-2, .(17)5-6, .(18)-(19), 5163, 5919:210, 211, 214-216, 242, 242.1-3, 248-9, 24(13)3-4 | Locating Taxpayers and their Assets |
| 5.1.19 | 05-2013 | 37576X | | Collection Statute Expiration |
| 5.1.20* | 06-2010 | 50396N | LEM 5.1.20 | Collection Inventory |
| 5.1.21 | 09-2009 | 50718T | | Collecting From Limited Liability Companies |
| 5.1.22 | 12-2011 | 52164V | 5.1.1 portions, LEM 5.3 | Disclosure |
| 5.1.23 | 10-2012 | 52165G | 5.1.1 portions | Taxpayer Representation |
| 5.1.24* | 08-2012 | 58417H | | Third-Party Payer Arrangements for Employment Taxes |
| 5.1.30 | 07-2011 | 49413D | | Resolution-directed Approach to Casework |
| 5.1.31 | 07-2011 | 49810A | | Workload Management |
| 5.2 REPORTS | | | | |
| 5.2.1 | 10-2013 | 35459R | 5.2 CH 1; 5890 [5800] | Collection Time Reporting |
| 5.2.4 | 10-2013 | 35464K | 5.2.2; 5.2 CH 4; 5890 [5800] | Collection Reports |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | | |
| 5.3.1 | 08-2013 | 35466G | 5.3 CH 1 | ENTITY Case Management System (ENTITY) |
| 5.4 CASE PROCESSING | | | | |
| 5.4.10 | 10-2007 | 49238W | | GENERAL CASE PROCESSING |
| 5.4.11 | 04-2013 | 49239H | | CCP Installment Agreements |
| 5.4.12 | 01-2013 | 49241T | | Field Office Resource Team |
| 5.4.13 | 07-2008 | 49242E | | Clerical Procedures in Centralized Case Process |
| 5.5 DECEDENT ESTATES AND ESTATE TAX | | | | |
| 5.5.1 | 03-2010 | 35478Y | 5.5.3.2; 5.5 CH 1; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Decedent and Estate Tax Accounts |
| 5.5.2 | 04-2012 | 35479J | 5.5 CH. 2; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Probate Proceedings |
| 5.5.3 | 03-2010 | 35481V | 5.5 CH 3; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Working Decedent Cases |
| 5.5.4 | 12-2011 | 35483R | 5.5.3.7; 5.5 CH 4; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Proof of Claim Procedures in Decedent Cases |

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| 5.5.5 | 10-2012 | 35485N | 5.5 CH 5; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Processing Estate Tax Extensions |
| 5.5.6 | 06-2013 | 35486Y | 5.5 CH 6; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Collection on Accounts with Special Estate Tax Elections |
| 5.5.7 | 09-2013 | 35487J | 5.5 CH 7; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Collecting Estate and Gift Tax Accounts |
| 5.5.8 | 06-2010 | 35488U | 5.5 CH 8; 5352, 5352.22, 5378, 5477-5477.4, 5533.4, 5542.36, 5544.55, 5673-5673.22, 57(11)-(16), 57(14)8, 57(14)8.3, 57(14)9 | Estate Tax Liens |
| 5.5.9 | 09-2013 | 61777Q | | Administrative and Judicial Actions for Estate Taxes |
| 5.6 COLLATERAL AGREEMENTS | | | | |
| 5.6.1 | 10-2011 | 35489F | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Collateral Agreements and Security Type Collateral |
| 5.6.2 | 09-2011 | 35491R | 5672, 5680-85, 5740-47, 592(17), Exh 5700-10-12 | Maintenance |
| 5.7 TRUST FUND COMPLIANCE | | | | |
| 5.7.1 | 11-2012 | 35495J | LEM 5.7; 5.7 CH 1; 5600, 5700 | FTD Alerts |
| 5.7.2 | 09-2012 | 35496U | LEM 5.7; 5.7 CH 2; 5600, 5700 | Letter 903 Process |
| 5.7.3* | 07-2012 | 35497F | LEM 5.7; 5.7 CH 3; 5600, 5700 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) |
| 5.7.4 | 08-2013 | 35498Q | 5.7 CH 4; 5600, 5700 | Investigation and Recommendation of TFRP |
| 5.7.5 | 06-2011 | 35499B | 5.7 CH 5; 5600, 5700 | Collectibility Determination |
| 5.7.6 | 08-2013 | 35501C | 5.7 CH 6; 5600, 5700 | Trust Fund Penalty Assessment Action |
| 5.7.7 | 08-2013 | 35502N | 5.7 CH 7; 5600, 5700 | Payment Application and Refund Claims |
| 5.7.8 | 05-2012 | 31077V | 5.7 CH 8 | In-Business Repeater or Pyramiding Taxpayers |
| 5.7.9 | 02-2013 | 47908V | | Federal Contractors |
| 5.7.10 | 03-2013 | 53316X | Portion of 5.7.6 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case |
| 5.8 OFFER IN COMPROMISE | | | | |
| 5.8.1 | 06-2013 | 27839B | 5.8 CH 1; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Overview |
| 5.8.2 | 05-2013 | 27841N | 5.8 CH 2; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Centralized Offer in Compromise Initial Processing and Processability |
| 5.8.3 | 05-2013 | 27842Y | 5.8 CH 3; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Centralized Offer in Compromise Transfers, Perfection, and Case Building |
| 5.8.4 | 05-2013 | 27843J | 5.8 CH 4; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Investigation |
| 5.8.5 | 09-2013 | 27844U | 5.8 CH 5; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Financial Analysis |
| 5.8.6 | 10-2010 | 27846Q | 5.8 CH 6; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Collateral Agreements |
| 5.8.7 | 08-2013 | 27847B | 5.8 CH 7; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Return, Terminate, Withdraw and Reject Processing |
| 5.8.8 | 08-2013 | 27848M | 5.8 CH 8; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Acceptance Processing |
| 5.8.9 | 04-2011 | 27849X | 5.8 CH 9; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Actions on Post-Accepted Offers |

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| 5.8.10 | 09-2011 | 27853F | 5.8 CH 10; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Special Case Processing |
| 5.8.11 | 09-2008 | 28904V | 5.8 CH 11; 57(10)00 Exh. 5700-17, 19-27,29, 36-38 | Effective Tax Administration |
| 5.8.12 | 06-2011 | 33096W | | Independent Administrative Review |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | | |
| 5.9.1 | 09-2010 | 39955S | 25.17.1; 5.9 Ch 1; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Overview of Bankruptcy |
| 5.9.2 | 09-2010 | 39956D | 25.17.2; 5.9 Ch 2; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | The Bankruptcy Code and Collection |
| 5.9.3* | 12-2010 | 39958Z | 25.17.3; 5.9 Ch 3; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Debtors' Delinquent Accounts |
| 5.9.4* | 01-2011 | 39959K | LEM 5.9.4; 25.17.4; 5.9 Ch 4; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Common Bankruptcy Issues |
| 5.9.5* | 01-2011 | 39961W | LEM 5.9.5; 25.17.5; 5.9 Ch 5; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Opening a Bankruptcy Case |
| 5.9.6 | 01-2011 | 39962H | 25.17.7; 5.9 Ch 7; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 7 Bankruptcy Cases |
| 5.9.7* | 08-2013 | 39963S | 25.17.9; 5.9 Ch 9; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases |
| 5.9.8* | 04-2013 | 39964D | 25.17.11; 5.9 Ch 11; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 11 Bankruptcy Cases |
| 5.9.9* | 04-2013 | 39966Z | 25.17.12; 5.9 Ch 12; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 12 Bankruptcy Cases |
| 5.9.10 | 06-2013 | 39967K | 25.17.13; 5.9 Ch 13; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Processing Chapter 13 Bankruptcy Cases |
| 5.9.11 | 10-2010 | 39968V | | Insolvency Mail Processing |
| 5.9.12 | 05-2008 | 39969G | | Insolvency Automated Processes |
| 5.9.13* | 09-2013 | 39970H | LEM 5.9.13; LEM 5.5 portions; 25.17.6; 5.9 Ch 6; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Manual Proofs of Claim and Common Claim Issues |
| 5.9.14* | 06-2013 | 39971S | Portions to 5.9.21 | Automated Proofs of Claim (APOC) |
| 5.9.15 | 04-2011 | 39972D | 25.17.10; 5.9 Ch 10; 57(13), Exhs 5700-52, 53, 58-87, 97-100, 110, 112-114, 123-126, 129 | Payments in Bankruptcy |
| 5.9.16 | 02-2011 | 39974Z | | Insolvency Case Monitoring |
| 5.9.17* | 06-2010 | 39975K | LEM 5.9.17; 25.17.14; 5.9 Ch 12; 57(13)4 | Closing A Bankruptcy Case |
| 5.9.18 | 05-2008 | 39976V | | Automated Discharge System (ADS) |
| 5.9.19 | 11-2011 | 39977G | | Insolvency Disclosure and Telephone Procedures |
| 5.9.20 | 10-2010 | 51069N | 5.5.1.3; 5.5.2 | Non-Bankruptcy Insolvencies |
| 5.9.21 | 06-2013 | 62327Q | 5.9.14 | Electronic Proofs of Claim (EPOC) |
| 5.10 SEIZURE AND SALE | | | | |

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| 5.10.1 | 07-2009 | 35401B | 5.10 CH 1; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700 | Pre-Seizure Considerations |
| 5.10.2 | 04-2013 | 35402M | 5.10 CH 2; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700 | Securing Approval for Seizure Actions and Post-Approval Actions |
| 5.10.3 | 04-2013 | 35403X | 5.10 CH 3; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exh 5300, 5600, 5700 | Conducting the Seizure |
| 5.10.4 | 06-2013 | 35404I | 5.10 CH 4; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Actions Prior to Sale |
| 5.10.5 | 07-2009 | 35405T | 5.10 CH 5; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Sale Procedures |
| 5.10.6 | 08-2013 | 35406E | 5.10 CH 6; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Post Sale Actions and Responsibilities of Advisory |
| 5.10.7 | 11-2010 | 35407P | 5.10 CH 7; 56(12)-57(17)8.4(4), 5720-5728.6(2)(d), Exhs 5300, 5600, 5700 | Acquired Property and Property Redeemed by the United States |
| 5.10.8 | 09-2011 | 34277B | | Judicial Sales |
| 5.10.9 | 10-2010 | 53036M | | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines |
| 5.11 NOTICE OF LEVY | | | | |
| 5.11.1 | 02-2012 | 35743K | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions |
| 5.11.2 | 08-2010 | 35744V | 5360,,Exhs. 5300-1-4, 14-17, 30, 33-34 | Serving Levies, Releasing Levies and Returning Property |
| 5.11.3 | 04-2013 | 35746R | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Jeopardy Levy without a Jeopardy Assessment |
| 5.11.4 | 09-2010 | 35747C | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Bank Levies |
| 5.11.5 | 09-2010 | 35748N | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Levy on Wages, Salary, and Other Income |
| 5.11.6 | 12-2011 | 35749Y | 5360, Exhs. 5300-1-4, 14-17, 30, 33-34 | Notice of Levy in Special Cases |
| 5.11.7* | 08-2012 | 30480M | 5.1 CH 13 | Automated Levy Programs |
| 5.12 FEDERAL TAX LIENS | | | | |
| 5.12.1 | 10-2013 | 35750Z | 5.12 CH 1; 5350, 5710 | Lien Program Overview |
| 5.12.2 | 10-2013 | 35751K | 5.12 CH 2; 5350, 5710 | Notice of Lien Determinations |
| 5.12.3* | 10-2013 | 35752V | LEM 5.12.3; 5.12 CH 3; 5350, 5710 | Lien Release and Related Topics |
| 5.12.4 | 06-2010 | 35753G | LEM 5.12.4; 5.12 CH 4; 5350, 5710 | Judicial/Nonjudicial Foreclosures |
| 5.12.5* | 06-2010 | 35754R | LEM 5.12.5; 5.12 CH 5; 5350, 5710 | Redemptions |
| 5.12.6 | 10-2013 | 36255H | | Appeal Processes Involving Liens |
| 5.12.7 | 10-2013 | 58946P | 5.12.1, 5.12.2, 5.12.3, 5.12.6 portions | Notice of Lien Preparation and Filing |
| 5.12.8 | 10-2013 | 58947A | | Notice of Lien Refiling |
| 5.12.9 | 10-2013 | 58949W | | Notice of Lien Withdrawal |
| 5.12.10 | 10-2013 | 58950X | | Lien Certificates |
| 5.12.11 | 10-2013 | 58952T | | Lien Special Topics |

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| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |
| 5.13.1 | 07-2011 | 35467R | 5.13.5 portions; 5.13.3; 5.13 CH 1; 5190 | Embedded Quality Administrative Guidelines |
| 5.13.2 | 05-2010 | 35469N | 5.13 CH 2; 5190 | Embedded Quality Attribute Definitions |
| 5.13.4 | 08-2009 | 29930B | 5.13.5 portions; 5.13 CH 4 | Offer in Compromise/Embedded Quality Attribute Definitions |
| 5.13.6 | 10-2009 | 47937Y | | Field Insolvency/Embedded Quality Attribute Definitions |
| 5.13.7 | 08-2010 | 47657N | | Advisory Embedded Quality Attribute Definitions |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.1* | 03-2011 | 28331W | 5.14.6; 5.14 CH 6; 5.14 CH 1; 5300 | Securing Installment Agreements |
| 5.14.2* | 03-2011 | 28504R | 5.14 CH 2; 5300 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) |
| 5.14.3 | 06-2009 | 28505C | 5.14 CH 3; 5300 | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection |
| 5.14.4* | 03-2011 | 28506N | 5.14 CH 4; 5300 | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities |
| 5.14.5* | 03-2011 | 28507Y | 5.14 CH 5; 5300 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements |
| 5.14.7* | 03-2011 | 28509U | 5.14 CH 7; 5300 | BMF Installment Agreements |
| 5.14.9 | 03-2011 | 28511G | 5.14.8; 5.14 CH 9; 5300 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals |
| 5.14.10 | 03-2011 | 33077P | 5.14.7 | Payroll Deduction Agreements and Direct Debit Installment Agreements |
| 5.14.11 | 03-2011 | 33078A | 5.14.12; 5.14.8 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements |
| 5.15 FINANCIAL ANALYSIS | | | | |
| 5.15.1 | 10-2012 | 29227X | 5.15 CH 1; 105.1 CH 3 | Financial Analysis Handbook |
| 5.16 CURRENTLY NOT COLLECTIBLE | | | | |
| 5.16.1* | 05-2012 | 29751C | 5.16 CH 1; 105.1 CH 8 | Currently Not Collectible |
| 5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | | | | |
| 5.17.1 | 04-2010 | 30793S | 5.17 CH 1; 57(15)0:12(00) | General Information |
| 5.17.2 | 03-2012 | 57343S | 5.17 CH 2; 57(16)0 | Federal Tax Liens |
| 5.17.3 | 01-2011 | 57344D | 5.17 CH 3; 57(16)0 | Levy and Sale |
| 5.17.4 | 12-2010 | 30752X | 5.17 CH 4; 57(15)0:12(00) | Suits by the United States |
| 5.17.5 | 08-2010 | 57346Z | 5.17 CH 5; 57(16)0 | Suits Against the United States |
| 5.17.6 | 10-2010 | 30754T | 5.17 CH 6; 57(15)0:12(00) | Summonses |
| 5.17.7 | 07-2012 | 30755E | 5.17 CH 7; 57(15)0:12(00) | Liability of Third Parties for Unpaid Employment Taxes |
| 5.17.8 | 08-2010 | 57347K | 5.17 CH 8; 57(16)0 | General Provisions of Bankruptcy |
| 5.17.9 | 08-2010 | 57348V | 5.17 CH 9; 57(16)0 | Chapter 7 Bankruptcy (Liquidation) |
| 5.17.10 | 08-2010 | 57349G | 5.17 CH 10; 57(16)0 | Chapter 11 Bankruptcy (Reorganization) |
| 5.17.11 | 10-2010 | 57350H | 5.17 CH 11; 57(16)0 | Chapter 13 Bankruptcy (Individuals with Regular Income) |
| 5.17.12 | 04-2010 | 30756P | 5.17 CH 12; 57(15)0:12(00) | Investigations and Reports |
| 5.17.13 | 07-2012 | 57351S | 5.17 CH 13; 57(16)0 | Insolvency and Decedents' Estates |
| 5.17.14 | 01-2012 | 57352D | 5.17 CH 14; 57(16)0 | Fraudulent Transfers and Transferee and Other Third Party Liability |

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| 5.17.15 | 12-2009 | 49712V | | Termination and Jeopardy Assessments and Jeopardy Collection |
| 5.18 LIABILITY DETERMINATION | | | | |
| 5.18.1* | 06-2013 | 36854C | LEM 5.18.1; 21.8.2 | Automated Substitute for Return (ASFR) Program |
| 5.18.2* | 06-2013 | 36855N | 21.8.3 | Business Returns IRC 6020(b) Processing |
| 5.19 LIABILITY COLLECTION | | | | |
| 5.19.1* | 10-2013 | 36860G | LEM 5.19.1; 5.5.3.5; LEM 5.3; 21.9.1; 21.20, 21.22; (21)500, (21)700; 5400, 5500 | Balance Due |
| 5.19.2* | 09-2012 | 36861R | LEM 5.19.2; 21.9.2, 21.21, (21)600; 5500, 5(11)00 | Return Delinquency |
| 5.19.3* | 11-2009 | 36862C | LEM 5.19.3; 3.24.201; 21.9.3, 21.27, (21)900; 5400 | Backup Withholding Program |
| 5.19.4* | 01-2012 | 36863N | LEM 5.19.4; 21.9.4, 21.23, (21)800; 5500 | Enforcement Action |
| 5.19.5* | 07-2012 | 36864Y | LEM 5.19.9; LEM 5.19.5; 21.9.5, 21.24, (21)(10)00; 5500 | ACS Inventory |
| 5.19.6* | 10-2012 | 36865J | 21.9.6, 21.25, 5500 | ACS Support |
| 5.19.7 | 09-2010 | 36866U | 5.5.3.4; 21.9.7, 21.26; 5400, 5420 | Campus Collection Programs |
| 5.19.8 | 08-2010 | 28018A | 21.9.8, 21.9.1.31 | Collection Appeal Rights |
| 5.19.9* | 10-2010 | 30604M | portion of LEM 5.19.9; 21.9.9 | Automated Levy Programs |
| 5.19.10* | 10-2012 | 34453T | LEM 5.19.10; 5.19.7 | Collection Operations Transcript Processing |
| 5.19.11* | 05-2012 | 39978R | LEM 5.19.11; 5.19.10.2 | Withholding Compliance Program |
| 5.19.12 | 01-2010 | 47931K | | Centralized Case Processing - Liens |
| 5.19.14* | 11-2011 | 49610Y | LEM 5.19.14 | Trust Fund Recovery Penalty (TFRP) |
| 5.19.15 | 03-2010 | 50362H | | Federal Agency Delinquency (FAD) |
| 5.19.16* | 10-2011 | 55752N | | Compliance Services Collection Operations (CSCO) Clerical Procedures |
| 5.19.18* | 07-2013 | 51815X | LEM 5.1; 5.19.1.4.6 | Federal Employee/ Retiree Delinquency Initiative (FERDI) |
| 5.19.19 | 04-2012 | 52390T | | Campus Compliance International Case Processing (CCICP) |
| 5.19.20* | 05-2013 | 52741C | 5.19.1.12 | Large Dollar Case Processing |
| 5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | | | | |
| 5.20.1 | 06-2013 | 38109M | | Abusive Tax Avoidance Transactions Program |
| 5.20.2 | 10-2012 | 38110N | 5.20.5 portions | Abusive Tax Avoidance Transactions Time Reporting |
| 5.20.3 | 07-2010 | 38111Y | | Third Party Contacts |
| 5.20.4 | 09-2010 | 38112J | | Summons Procedures |
| 5.20.6 | 07-2010 | 38118X | | Whipsaw Assessments |
| 5.20.7 | 07-2010 | 38120J | | Monitoring of IRC 7407 and 7408 Injunctions |
| 5.20.8 | 07-2010 | 38121U | | Promoter/Preparer Investigations |
| 5.20.10 | 08-2010 | 51672Q | | Frivolous Submissions Subject to a oÖ 6702 Penalty |
| 5.20.11 | 08-2011 | 51673B | | Examination Reconsiderations and Referrals |
| 5.20.12 | 04-2013 | 51674M | | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases |
| 5.21 INTERNATIONAL AND INSULAR ISSUES | | | | |
| 5.21.1 | 10-2013 | 20268G | | Overview |
| 5.21.2 | 02-2009 | 20354T | | Offshore Information Gathering Techniques |
| 5.21.3 | 02-2009 | 20355E | | Collection Tools for International Cases |
| 5.21.4 | 02-2009 | 20356P | | Payments Made in Foreign Currency |
| 5.21.5 | 02-2009 | 20357A | | International Field Calls |

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| 5.21.6 | 02-2009 | 20358L | | Report of Foreign Bank and Financial Accounts |
| 5.21.7 | 08-2010 | 55072Y | | Special Cases |
| 5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | | | | |
| 5.24.1 | 07-2009 | 51865D | | Overview |
| 5.24.2 | 07-2009 | 51867Z | | Case Development |
| 5.24.3 | 07-2009 | 51868K | | Case Processing Guidelines |

Part 6: Human Resources Management

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

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|--|---------|--------|--|---|
| 6.10 AGENCY ACCOUNTABILITY SYSTEMS | | | | |
| 6.10.1 | 09-2009 | 53707Q | | Personnel Staffing Accountability |
| 6.213 EXCEPTED SERVICE | | | | |
| 6.213.1 | 11-2009 | 53379G | 6.300.2 portions; 0.300.23; 340 | Employment in the Excepted Service |
| 6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT | | | | |
| 6.250.1 | 06-2002 | 34093Z | 0250 | Policies, Requirements, Responsibilities and Strategies |
| 6.250.3 | 12-2012 | 53381S | 6.331.1; 0.331 | Delegated Examining Authority |
| 6.300 EMPLOYMENT | | | | |
| 6.300.1 | 11-2009 | 34636K | 6.300.4; 0.300.23; 340 | Employment (General) |
| 6.304 EXPERT AND CONSULTANT APPOINTMENTS | | | | |
| 6.304.1 | 11-2009 | 53380H | 6.300.2 portions; 0.300.23; 340 | Expert and Consultant Appointments |
| 6.307 VETERANS' RECRUITMENT APPOINTMENTS | | | | |
| 6.307.1 | 11-2009 | 20269R | 6.300.3; 0.300.23; 340 | Veterans Employment Programs and Restoration to Duty |
| 6.308 VOLUNTEER SERVICE | | | | |
| 6.308.1 | 11-2009 | 53369K | 6.300.2 portions; 0.300.23; 340 | Student Volunteer Service |
| 6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT | | | | |
| 6.315.1 | 11-2009 | 52705K | 6.300.1 portions; 0.300.23; 340 | Career and Career Conditional Employment |
| 6.330 RECRUITMENT, SELECTION AND PLACEMENT | | | | |
| 6.330.1 | 12-2009 | 53382D | 6.300.4 | Recruitment, Selection and Placement |
| 6.332 STRATEGIC RECRUITMENT | | | | |
| 6.332.1 | 02-2010 | 33013V | | Workforce Recruitment Strategies |
| 6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | | | | |
| 6.334.1 | 11-2009 | 53371W | 6.300.2.1; 0.300.23; 340 | Temporary Assignments Under the Intergovernmental Personnel Act (IPA) |
| 6.335 PROMOTION AND INTERNAL PLACEMENT | | | | |
| 6.335.1 | 03-2013 | 34640S | 300.235 | IRS Merit Promotion and Internal Placement |
| 6.337 EXAMINING SYSTEM | | | | |
| 6.337.1 | 11-2009 | 53384Z | | Alternative Rating and Selection |
| 6.338 QUALIFICATION REQUIREMENTS | | | | |
| 6.338.1 | 12-2009 | 53385K | 6.300.1 portions, 6.300.2; 0.300.23; 340 | Qualification Requirements |
| 6.339 MEDICAL QUALIFICATION DETERMINATIONS | | | | |
| 6.339.1 | 11-2009 | 53386V | 6.300.1 portions; 0.300.23; 340 | Medical Qualification Determination Requirements |
| 6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT | | | | |
| 6.340.1 | 11-2009 | 53387G | 6.300.1 portions; 0.300.23; 340 | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) |
| 6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | | | | |

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| 6.350.1 | 08-2013 | 54011B | | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures |
| 6.410 LEARNING AND EDUCATION | | | | |
| 6.410.1 | 10-2012 | 32678W | 6.410.2; 0.410.1-0.410.4 | Learning and Education Policy |
| 6.410.8 | 10-2012 | 56035F | 6.410.4 | Learning Technology Office Standards |
| 6.410.9 | 08-2013 | 57678M | | Training Evaluation Policy |
| 6.430 PERFORMANCE MANAGEMENT | | | | |
| 6.430.1 | 06-2011 | 37671V | | Introduction to Performance Management |
| 6.430.2 | 10-2011 | 37672G | | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) |
| 6.430.3 | 10-2011 | 37673R | | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts |
| 6.430.4 | 05-2011 | 37674C | | Performance and Reduction in Force |
| 6.430.5 | 06-2009 | 37675N | | Performance Appraisals for Temporary Assignments |
| 6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | | | | |
| 6.432.1 | 01-2009 | 33014G | 0432 | Reduction in Grade, Band and Removal Based on Unacceptable Performance |
| 6.451 EMPLOYEE PERFORMANCE AND UTILIZATION | | | | |
| 6.451.1 | 10-2011 | 30095H | 450.0; 0.4.5 | Policies, Authorities, Categories, and Approvals |
| 6.500 PAY AND ALLOWANCES | | | | |
| 6.500.1 | 09-2013 | 36957K | 0500 | Pay Administration |
| 6.511 POSITION CLASSIFICATION | | | | |
| 6.511.1 | 03-2010 | 49822S | | Position Management and Classification Policy and Operational Guidance |
| 6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | | | | |
| 6.530.1 | 01-2010 | 20194B | 6.500.1 portions | Aggregate Limitations on Pay and Special Rate Schedules |
| 6.531 PAY UNDER THE GENERAL SCHEDULE | | | | |
| 6.531.1 | 03-2010 | 54090K | 6.500.1 portions | IRS Pay Under the General Schedule |
| 6.536 GRADE AND PAY RETENTION | | | | |
| 6.536.1 | 10-2010 | 54089J | 6.500.1 portions | IRS Grade and Pay Retention |
| 6.550 PAY ADMINISTRATION | | | | |
| 6.550.1 | 12-2009 | 53304F | 6.500.1 portions | Pay Administration |
| 6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | | | | |
| 6.575.1 | 09-2013 | 55210C | 6.500.1 portions | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives |
| 6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | | | | |
| 6.576.1 | 01-2010 | 54012M | | Use of Direct Buyouts (VSIP) and Job Swaps |
| 6.610 HOURS OF DUTY | | | | |
| 6.610.1 | 01-2013 | 20195M | 6.600.1 portions | IRS Hours of Duty |
| 6.630 ABSENCE AND LEAVE | | | | |
| 6.630.1 | 03-2013 | 54211D | 6.600.1 portions | IRS Absence and Leave |
| 6.711 LABOR-MANAGEMENT RELATIONS | | | | |
| 6.711.1 | 10-2010 | 33015R | 0711 | Authorities, Responsibilities, and Processes |
| 6.711.2 | 03-2011 | 57117U | | Processing Information Requests |
| 6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | | | | |

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| 6.715.1 | 07-2002 | 33016C | 0715 | Policies, Responsibilities, Requirements, and Procedures |
| 6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT | | | | |
| 6.731.1 | 11-2009 | 33017N | 0731, 0732 | Suitability Determinations for Employment |
| 6.735 ETHICS AND CONDUCT MATTERS | | | | |
| 6.735.1 | 10-2010 | 48406E | 0735 | Ethics and Conduct Matters: Guidance |
| 6.751 DISCIPLINE AND DISCIPLINARY ACTIONS | | | | |
| 6.751.1 | 11-2008 | 33018Y | 0751 | Policies, Responsibilities, Authorities, and Guidance |
| 6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | | | | |
| 6.752.1 | 11-2008 | 33019J | 0752 | Disciplinary Suspensions of 14 Days or Less |
| 6.752.2 | 10-2010 | 33020K | 0752 | Adverse Actions |
| 6.771 AGENCY GRIEVANCE SYSTEM | | | | |
| 6.771.1 | 10-2012 | 33021V | 0771.1 | Agency Grievance System (AGS) |
| 6.771.2 | 02-2013 | 33022G | 0771.2 | Grievance Examiner Handbook |
| 6.800 EMPLOYEE BENEFITS | | | | |
| 6.800.1 | 02-2011 | 37476W | | Workers' Compensation Program |
| 6.800.2 | 12-2010 | 54590P | | Telework (Flexiplace) Program |
| 6.800.3 | 05-2013 | 57548X | | Employee Assistance & Worklife Referral Program |

Part 7: Rulings and Agreements

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

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| 7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | | | | |
| 7.1.1 | 07-2010 | 36111E | 7.9.1 | Employee Plans |
| 7.1.2 | 12-2002 | 32513Q | | EO Administrative Procedures (Introduction) |
| 7.1.4 | 12-2002 | 32503U | 7.9.4 | Exempt Organizations Technical Advice Procedures |
| 7.1.5 | 07-2013 | 32589C | 7.9.4 | Employee Plans Technical Advice Procedures |
| 7.2 TE/GE CLOSING AGREEMENTS | | | | |
| 7.2.1 | 04-2002 | 28391Y | 7.9.5; 7200 | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements |
| 7.2.2 | 03-2002 | 36112P | 7.9.2; 7(10)54:660, 7(10)54:(11)0 & Exhs. 7(10)54:(11)0-21, 22.26 | Employee Plans Compliance Resolution System (EPCRS) |
| 7.2.3 | 08-2011 | 35363Y | | Tax Exempt Bonds Voluntary Closing Agreement Program |
| 7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | | | | |
| 7.11.1 | 09-2008 | 36161K | 7.4.1 CH 1-4; 7610, 7620 | Employee Plans Determination Letter Program |
| 7.11.2 | 04-2013 | 35903C | 7551, Exhs 7550-5 & 6; MS 76G-34 dated 11/3/94; 7.5.2 | EP Case Assignment Guide |
| 7.11.3 | 07-2012 | 33049X | | Tax Exempt Quality Measurement System (TEQMS) |
| 7.11.4 | 07-2013 | 55915M | | IRS Section 401(a) Pre-Approved Plans Program |
| 7.11.5 | 07-2013 | 57219R | | Proper Use of Determination Letter Caveats |
| 7.11.6 | 09-2012 | 57220S | | Multiemployer Plans |
| 7.11.7 | 07-2013 | 57221D | | Multiple Employer Plans |
| 7.11.8 | 01-2012 | 56036Q | | EP Determinations Closing Agreement Program |
| 7.12 EMPLOYEE PLANS GUIDELINES | | | | |
| 7.12.1 | 07-2013 | 27562N | 7.7.2; 7753 | Plan Terminations |

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| 7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.13.1 | 06-2013 | 36027N | 7.4.3 CH 1; 7690 | Determination Letter Applications |
| 7.13.5 | 08-2012 | 36152Z | 7.4.3 CH 5; 7690:300 | Letter Generation |
| 7.13.6 | 06-2013 | 36153K | 7.4.3 CH 6; 7690:400 | Inventory Control Subsystems |
| 7.13.7 | 06-2013 | 36154V | 7.4.3 CH 7; 7690:500 | Moving Cases through the EDS Inventory Control Subsystem |
| 7.13.8 | 07-2013 | 36155G | 7.4.3 CH 8; 7690:600 | EDS Unpostables |
| 7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | | | | |
| 7.14.1 | 07-2012 | 27761E | 7.4.5 CH 1 | Introduction |
| 7.14.2 | 08-2012 | 27762P | 7.4.5 CH 2 | Data Entry |
| 7.14.4 | 06-2012 | 27764L | 7.4.5 CH 5 | Letter Generation |
| 7.14.5 | 08-2012 | 27766H | 7.4.5 CH 6 | Inventory Control System (ICS) |
| 7.14.6 | 08-2012 | 27767S | 7.4.5 CH 7 | Management Information System (MIS) |
| 7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | | | | |
| 7.15.1 | 06-2011 | 54997S | | Introduction |
| 7.15.2 | 06-2011 | 54998D | | Accessing Tax Exempt Determination System (TEDS) |
| 7.15.3 | 06-2011 | 55000E | | Business Rules |
| 7.15.4 | 06-2011 | 55001P | | Tax Exempt Determination System (TEDS) Roles and Delegation |
| 7.15.5 | 06-2013 | 55039N | | Case Identification and Status Codes |
| 7.15.6 | 06-2013 | 55002A | | Navigating the Tax Exempt Determination System (TEDS) |
| 7.15.7 | 07-2013 | 55041Z | | Electronic Case Processing |
| 7.15.8 | 07-2013 | 55042K | | Tax Exempt Determinations Systems (TEDS) Routing Slip Features |
| 7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | | | | |
| 7.20.1 | 12-2012 | 37433F | 7.4.1; 7660 | Exempt Organizations Determination Letter Overview |
| 7.20.2* | 08-2012 | 36935W | 7660, 7670 | Determination Letter Processing of Exempt Organizations |
| 7.20.3 | 05-2008 | 36937S | 7660 | Processing Private Foundations and Other Types of Cases |
| 7.20.4* | 07-2010 | 36938D | LEM 7.20.4; 7660 | Special Determination Issues |
| 7.20.5 | 07-2009 | 36940P | 7680 | Review Procedures for EO Determinations |
| 7.20.6* | 10-2010 | 49353M | | EO Touch-and-Go Determination Case Procedures |
| 7.20.7 | 04-2008 | 50253V | | IRC 509(a)(3) Supporting Organizations Guide Sheet |
| 7.20.8 | 08-2008 | 51787Q | | Donor-Advised Funds Guide Sheet |
| 7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.21.1 | 01-2003 | 27614E | 7.4.4 CH 1; 7690:100 | Determination Letter Applications |
| 7.21.2 | 01-2003 | 27615P | 7.4.4 CH 2; 7340 [7300] | Processing User Fees |
| 7.21.3 | 08-2003 | 27616A | 7.4.4 CH 3; 7350 [7300] | Screening, Controlling and Case Closing |
| 7.21.4 | 01-2003 | 27617L | 7.4.4 CH 4; 7690:200 | Transcription and Case Establishment |
| 7.21.5 | 01-2003 | 27618W | 7.4.4 CH 5; 7690:300 | Letter Generation |
| 7.21.6 | 01-2003 | 27619H | 7.4.4 CH 6; 7690:500 | Inventory Control Subsystem |
| 7.21.7 | 01-2003 | 27620I | 7.4.4 CH 7; 7690:500 | Moving Cases Through the Inventory Control Subsystem |
| 7.21.8 | 01-2003 | 27621T | 7.4.4 CH 8; 7690:600 | EDS Unpostables |
| 7.21.9 | 01-2003 | 27622E | 7.4.4 CH 9; 7690:700 | Exempt Organizations Management Information System |

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| 7.22 EXEMPT ORGANIZATIONS EDS USER MANUAL | | | | |
| 7.22.1 | 01-2003 | 27951K | 7.4.6 CH 1 | Introduction |
| 7.22.2 | 01-2003 | 27952V | 7.4.6 CH 2 | Data Entry |
| 7.22.3 | 01-2003 | 27953G | 7.4.6 CH 3 | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options |
| 7.22.5 | 01-2003 | 27954R | 7.4.6 CH 5 | Letter Generation |
| 7.22.6 | 01-2003 | 27955C | 7.4.6 CH 6 | Inventory Control System (ICS) |
| 7.22.7 | 01-2003 | 27956N | 7.4.6 CH 7 | Management Information System |
| 7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | | | | |
| 7.25.1 | 09-2013 | 27756L | 7.8.2 CH 1; 7751:100 | Exempt Organizations Determination Program Overview |
| 7.25.2 | 07-2001 | 35979O | 7.8.2 CH 2; 7751:200 | Single Parent Title Holding Corporations |
| 7.25.3 | 07-2001 | 36070U | 7.8.2 CH 3; 7751:300 | Religious, Charitable, Educational, Etc., Organizations |
| 7.25.4 | 06-2001 | 35941Q | 7.8.2 CH 4; 7751:400 | Civic Leagues, Social Welfare Organizations and Local Associations of Employees |
| 7.25.5 | 06-2001 | 35969S | 7.8.2 CH 5; 7751:500 | Labor, Agricultural and Horticultural Organizations |
| 7.25.6 | 06-2001 | 35975W | 7.8.2 CH 6; 7751:600 | Business Leagues |
| 7.25.7 | 05-2004 | 36088A | 7.8.2 CH 7; 7751:700 | Social and Recreational Clubs |
| 7.25.8 | 05-2002 | 35973A | 7.8.2 CH 8; 7751:800-890 | Fraternal Beneficiary Societies |
| 7.25.9 | 05-2002 | 35942B | 7.8.2 CH 9 | Voluntary Employees' Beneficiary Associations |
| 7.25.11 | 06-2001 | 35943M | 7.8.2 CH 11; 7751:(11)00 | Teachers' Retirement Fund Associations |
| 7.25.12 | 08-2006 | 36071F | 7.8.2 CH 12; 7751:(12)00 | Organizations Exempt Under IRC 501 (c)(12) |
| 7.25.13 | 01-2009 | 35983W | 7.8.2 CH 13; 7751:(13)00 | Cemetery Companies |
| 7.25.14 | 12-2004 | 35984H | 7.8.2 CH 14; 7751:(14)00 | Credit Unions and Mutual Reserve Funds |
| 7.25.15 | 09-2013 | 35944X | 7.8.2 CH 15; 7751:(15)00 | Small Insurance Companies or Associations |
| 7.25.16 | 06-2001 | 35945I | 7.8.2 CH 16; 7751:(16)00 | Corporations Organized to Finance Crop Operations |
| 7.25.17 | 06-2001 | 35971E | 7.8.2 CH 17; 7751:(17)00 | Supplemental Unemployment Benefit Trusts |
| 7.25.19 | 09-2005 | 35982L | 7.8.2 CH 19; 7751:(19)00 | Veterans' Organizations |
| 7.25.20 | 06-2001 | 35972P | 7.8.2 CH 20; 7751:(20)00 | Qualified Group Legal Services Plan |
| 7.25.21 | 06-2001 | 35981A | 7.8.2 CH 25; 7751:(25)00 | Multiple Parent Title Holding Companies |
| 7.25.22 | 04-2003 | 36072Q | 7.8.2 CH 21; 7751:(21)00 | Black Lung Benefit Trusts |
| 7.25.23 | 05-2002 | 36073B | 7.8.2 CH 27; 7751:(27)00 | Religious and Apostolic Associations |
| 7.25.24 | 05-2002 | 35980P | 7.8.2 CH 28; 7751:(28)00, (28)10 - (28)18 | Cooperative Hospital Service Organizations |
| 7.25.25 | 06-2001 | 35946T | 7.8.2 CH 32; 7751:(32)00 | Feeder Organizations |
| 7.25.26 | 05-2002 | 36093T | 7.8.2 CH 30; 7751:(30)00 | Amateur Sports Organizations |
| 7.25.28 | 08-2006 | 34255N | | The National Railroad Retirement Investment Trust |
| 7.25.41 | 03-2006 | 35947E | 7.8.2 CH 51; 7751:3(12)3 | Insurance Activities |
| 7.25.42 | 06-2001 | 36085T | 7.8.2 CH 52, 7751 | Qualified State-Sponsored High Risk Insurance Organizations |
| 7.25.43 | 06-2001 | 36086E | 7.8.2 CH 53; 7751 | Qualified State-Sponsored Workers' Compensation Organizations |
| 7.25.44 | 10-2005 | 36087P | 7.8.2 CH 54, 7751 | Qualified State Tuition Programs |
| 7.25.45 | 04-2009 | 48237B | | Suspension of Exempt Status Under IRC 501(p) |
| 7.26 PRIVATE FOUNDATIONS MANUAL | | | | |
| 7.26.1 | 08-2001 | 35985S | 7.8.3 CH 1; 7752:100 | Introduction to Private Foundations and Special Rules Under IRC 508 |
| 7.26.2 | 08-2001 | 36015V | 7.8.3 CH 2; 7752:200 | Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions |

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| 7.26.3 | 08-2001 | 73145Q | 7.8.3 CH 3; 7752:300 | Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion |
| 7.26.4 | 08-2001 | 35854S | 7.8.3 CH 4; 7752:400 | Private Foundations Defined by IRC 509(a)(2) Exclusion |
| 7.26.5 | 08-2001 | 36016G | 7.8.3 CH 5; 7752:500 | Private Foundations Defined - IRC 509(a)(3) Exclusion |
| 7.26.6 | 05-2002 | 35926B | 7.8.3 CH 6; 7752:600 | Private Operating Foundations |
| 7.26.7 | 04-2003 | 35989K | 7.8.3 CH 7; 7752:700 | Termination of Private Foundation Status |
| 7.26.15 | 08-2001 | 36098W | 7.8.3 CH 18; 7752:(18)00 | IRC 4947 Trusts |
| 7.27 EXEMPT ORGANIZATIONS TAX MANUAL | | | | |
| 7.27.3 | 06-2001 | 36074M | 7.8.2 CH 33; 7751:(33)00 | Prohibited Transactions and Income Accumulations |
| 7.27.4 | 08-2001 | 36075X | 7.8.2 CH 35; 7751:(35)00 | Taxation of Unrelated Business Income |
| 7.27.5 | 06-2001 | 36076I | 7.8.2 CH 36; 7751:(36)00 | Unrelated Trade or Business |
| 7.27.6 | 05-2002 | 36077T | 7.8.2 CH 37; 7751:(37)00 | Computation of Unrelated Business Tax Income |
| 7.27.7 | 08-2001 | 35986D | 7.8.2 CH 38; 7751:(38)00 | Computation of Unrelated Business Taxable Income for Social Clubs |
| 7.27.8 | 06-2001 | 36089L | 7.8.2 CH 39; 7751:(39)00 | Unrelated Debt Financed Income |
| 7.27.9 | 06-2001 | 36090M | 7.8.2 CH 40; 7751:(40)00 | Debt-Financed Property |
| 7.27.10 | 06-2001 | 36091X | 7.8.2 CH 41; 7751:(41)00 | Acquisition Indebtedness |
| 7.27.11 | 06-2001 | 36080Q | 7.8.2 CH 46; 7751:(45)00 | Political Organizations |
| 7.27.12 | 05-2003 | 33267V | | IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures |
| 7.27.14 | 05-2002 | 35927M | 7.8.3 CH 12; 7752:(12)00 | Tax on Net Investment Income of Private Foundations |
| 7.27.15 | 08-2001 | 27564J | 7.8.3 CH 13; 7752:(13)00 | Taxes on Self-Dealing |
| 7.27.16 | 08-2001 | 35830I | 7.8.3 CH 14; 7752:(14)00 | Taxes on Foundation Failure to Distribute Income |
| 7.27.17 | 08-2001 | 35963E | 7.8.3 CH 15; 7752:(15)00 | Taxes on Excess Business Holdings |
| 7.27.18 | 05-2002 | 35988Z | 7.8.3 CH 16; 7752:(16)00 | Taxes on Investments Which Jeopardize Charitable Purposes |
| 7.27.19 | 06-2001 | 35964P | 7.8.3 CH 17; 7752:(17)00 | Taxable Expenditures of Private Foundations |
| 7.27.20 | 08-2001 | 35935M | 7.8.3 CH 20; 7752:(11)00 | Disqualified Persons as Defined in IRC 4946 |
| 7.27.27 | 08-2001 | 35949A | 7.8.3 CH 19; 7752:(19)00 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations |
| 7.27.30 | 11-2009 | 39745U | 7.8.1 CH 28 | Taxes on Excess Benefit Transactions |
| 7.28 EO DISCLOSURE PROCEDURES | | | | |
| 7.28.2 | 04-2010 | 37474A | | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) |
| 7.28.4 | 06-2009 | 52441Z | 7.20.5 portions | Public Inspection of Written Determinations under IRC 6110 |
| 7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | | | | |
| 7.29.1 | 02-2008 | 51150X | | Overview |
| 7.29.3 | 07-2008 | 51153E | | Exempt Organizations Technical Procedures |
| 7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS | | | | |
| 7.40.1 | 11-2004 | 37894W | | IIR Program |
| 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | | | | |
| 7.50.1* | 10-2013 | 62288C | | Form SS-8 Processing Handbook |

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Part 8: Appeals

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

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|--|---------|--------|--|---|
| 8.1 APPEALS FUNCTION | | | | |
| 8.1.1 | 09-2013 | 36182N | 8100 | Appeals Operating Directives and Guidelines |
| 8.1.3 | 10-2013 | 36184J | 8.17.1, 8.20.1 portions; 8100 | Working Cases in Appeals |
| 8.1.6 | 09-2013 | 50774D | 8.1.1 portions, 8.6.1 | Disclosure, Security and Outside Contacts |
| 8.1.7 | 04-2013 | 50777K | 8.10.1 portions, 8.20.3, 8.20.9 | AQMS Purpose and Guidelines |
| 8.1.8 | 08-2012 | 50781S | | Employee Tax Compliance |
| 8.1.9 | 08-2012 | 57550J | | Closed Case Referrals and Customer Service Contacts |
| 8.1.10 | 08-2012 | 59405Z | 8.1.6.3 | Ex Parte Communications |
| 8.2 PRE 90-DAY AND 90-DAY CASES | | | | |
| 8.2.1 | 08-2012 | 36187Q | 8.20.8; 8200 | Agreed Pre-90-Day Income Tax Cases |
| 8.2.2 | 08-2012 | 50782D | 8.4.1, 8.2.1 portions, 8.5.1, 8.20.6, 8.20.7; 8400 | Processing 90-Day Cases and Defaulted Notices |
| 8.2.3 | 08-2012 | 50784Z | 8.2.1 portions, 8.6.1 | Related, Whipsaw and Inactive Cases |
| 8.4 APPEALS DOCKETED CASES | | | | |
| 8.4.1 | 11-2013 | 36052Y | 8.4.3; 8400 | Procedures for Processing and Settling Docketed Cases |
| 8.4.2 | 10-2012 | 50785K | 8.4.1 portions | Campus Appeals Docketed Cases |
| 8.6 CONFERENCE AND SETTLEMENT PRACTICES | | | | |
| 8.6.1 | 08-2012 | 36054U | 8600 | Conference and Issue Resolution |
| 8.6.2 | 09-2013 | 50786V | 8.12.1; 8(12)00 | Appeals Case Memo Procedures |
| 8.6.3 | 08-2012 | 50787G | 8.14.1; 8(14)00 | Appeals Rulings |
| 8.6.4 | 08-2012 | 50788R | 8.8.1, 8.6.1 portions; 8800 | Reaching Settlement and Securing an Appeals Agreement Form |
| 8.6.5 | 10-2012 | 58307K | | Identity Theft Procedures |
| 8.7 TECHNICAL AND PROCEDURAL GUIDELINES | | | | |
| 8.7.1 | 09-2012 | 36060Y | 8700 | Guidelines for Cases with Special Issues |
| 8.7.3 | 09-2012 | 33162R | 8.7.1 | Domestic and International Operations Programs |
| 8.7.4 | 10-2013 | 50789C | 8.17.2 portions, 8.17.4, 8.20.5, 8.20.7 | Appeals Estate and Gift Tax Cases |
| 8.7.5 | 09-2012 | 50790D | 8.7.1 portions, 8.8.1, 8.17.2, 8.17.4, 8.17.5 | Transferee and Transferor Liabilities |
| 8.7.6 | 02-2013 | 50792Z | 8.15.1, 8.17.2 portions, 8.17.4, 8.20.7; 8(15)00 | Appeals Bankruptcy Cases |
| 8.7.7 | 08-2012 | 50793K | 8.5.1; 8500 | Claims and Overassessment Cases |
| 8.7.8 | 09-2012 | 50794V | 8.16.1; 8(16)00 | Tax Exempt and Government Entities (TE/GE) Cases |
| 8.7.9 | 09-2013 | 50795G | 8.9.1; 8900 | Joint Committee (JC) Cases |
| 8.7.10 | 10-2013 | 50796R | 8.2.1 portions, 8.17.2, 8.20.7 | Excise Tax Cases and IRA Adjustments |
| 8.7.11 | 09-2013 | 50797C | 8.1.4 portions | Working Appeals Team Cases |
| 8.7.13 | 09-2013 | 50857T | | e-file Cases |
| 8.7.14 | 08-2012 | 57392N | | Freedom of information Act (FOIA) Administrative Appeal Cases |
| 8.7.15 | 09-2012 | 59921E | | Administrative Cost and Qualified Offer Cases |
| 8.7.16 | 10-2013 | 59972V | 4.23.16; 8116:352 | Appeals Employment Tax Procedures |
| 8.7.17 | 10-2013 | 63101S | 8.6.2 portions | Appeals Remittance Procedures |
| 8.10 APPEALS REPORTS AND PROJECTS | | | | |
| 8.10.1 | 10-2013 | 36055F | 8(10)00 | Internal Reports |
| 8.10.2 | 09-2012 | 50798N | 8.10.1 portions | Reports to Outside Officials |

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| 8.10.3 | 08-2012 | 52445R | 8.20.9 portions | Appeals Inventory Validation Process |
| 8.11 PENALTIES WORKED IN APPEALS | | | | |
| 8.11.1 | 09-2012 | 36059X | 8.11.1, 8(11)00 | Return Related Penalties in Appeals |
| 8.11.3 | 09-2013 | 50868A | 8.11.1 | Return Preparer Penalty Cases |
| 8.11.4 | 10-2013 | 55125A | | Penalty Appeals (PENAP) |
| 8.11.5 | 08-2012 | 55127W | | International Penalties |
| 8.11.6 | 10-2013 | 55128H | | Penalties Worked in Appeals- FBAR Penalties |
| 8.11.7 | 10-2013 | 55129S | | Abusive Transaction Penalties |
| 8.11.8 | 10-2013 | 59756T | | Miscellaneous Penalties |
| 8.13 CLOSING AGREEMENTS | | | | |
| 8.13.1 | 08-2012 | 36039F | 8(13)00 | Processing Closing Agreements in Appeals |
| 8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | | | | |
| 8.17.2 | 09-2013 | 31908R | 8116:300 | General Settlement and Rule 155 Computations |
| 8.17.3 | 09-2013 | 31909C | 8116:400 | Preparing a Statement of Account |
| 8.17.4 | 09-2013 | 31912Z | 8116:500 | Notices of Deficiency |
| 8.17.5 | 09-2013 | 31913K | 8116:600 | Special Computation Formats, Forms and Worksheets |
| 8.17.6 | 09-2013 | 50799Y | 8.17.2 portions | Interest Issues in Settlement Computations |
| 8.17.7 | 09-2013 | 50801Z | 8.17.2 portions | Penalties/Additions to Tax in Computations |
| 8.18 VALUATION ASSISTANCE | | | | |
| 8.18.1 | 08-2012 | 31885D | 8112 | Valuation Assistance Procedures |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | | |
| 8.19.1 | 10-2013 | 36945S | | Procedures and Authorities |
| 8.19.2 | 10-2013 | 36946D | | Managers/TEFRA Resources |
| 8.19.6 | 10-2013 | 36952H | | Partner Cases |
| 8.19.7 | 10-2012 | 41804U | | Administrative Adjustment Request |
| 8.19.8 | 09-2013 | 48402M | | Collection Cases |
| 8.19.9 | 10-2012 | 38688A | | Non-TEFRA Procedures |
| 8.19.10 | 10-2013 | 52410A | 8.19.3, 8.19.4, 8.19.5 portions | Receipt, Assignment, and Consideration of TEFRA Partnership Cases |
| 8.19.11 | 10-2013 | 52412W | 8.19.3, 8.19.4, 8.19.5 portions | Agreed TEFRA Partnership Cases |
| 8.19.12 | 10-2013 | 52413H | 8.19.3, 8.19.4, 8.19.5 portions | Final Partnership Administrative Adjustment |
| 8.19.13 | 10-2013 | 52414S | 8.19.3, 8.19.4, 8.19.5 portions | Through Entity Handbook - Docketed and Department of Justice Cases |
| 8.20 APPEALS CASE PROCESSING MANUAL | | | | |
| 8.20.2 | 09-2013 | 33441R | 8.1.1 CH 2 | IDRS Transcripts and Automated Systems |
| 8.20.3 | 09-2013 | 33442C | 8.1.1 CH 2 | Appeals Centralized Database System (ACDS) |
| 8.20.5 | 11-2013 | 36043N | 8.1.1 CH 2; 8114 | Processing and Establishing New Receipts |
| 8.20.6 | 09-2013 | 36044Y | 8.1.1 CH 3; 8114 | Interim Actions - Remittances, Partial, Transfers, and Returns |
| 8.20.7 | 11-2013 | 36045J | 8.1.1 CH 4; 8114 | General Closing Procedures |
| 8.20.10 | 08-2012 | 40991U | | Appeals Processing Employee Automated System (PEAs) |
| 8.21 APPEALS STATUTE RESPONSIBILITY | | | | |
| 8.21.1 | 10-2013 | 39926P | | General Statute Responsibility |
| 8.21.2 | 10-2013 | 39927A | | Appeals Processing Support (APS) Statute Responsibility |
| 8.21.3 | 08-2012 | 39929W | | Appeals Technical Employees Statute Responsibility |
| 8.21.4 | 08-2012 | 39930X | | Appeals Management Statute Responsibility |
| 8.21.5 | 08-2012 | 39932T | | Collection Statutes |

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| 8.21.6 | 10-2013 | 39933E | | Statute Information on TEFRA Cases |
| 8.21.7 | 11-2013 | 39934P | | Barred Statute Procedures |
| 8.22 COLLECTION DUE PROCESS | | | | |
| 8.22.1 | 09-2012 | 49095P | 8.20.5 portions, 8.20.6, 8.20.7, 8.20.11 | Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases |
| 8.22.3 | 09-2012 | 49098W | 8.20.11 | Back-End Processing for Collection Due Process and Equivalent Hearing Cases |
| 8.22.4* | 11-2013 | 49156R | 8.22.2 portions | Collection Due Process Appeals Program |
| 8.22.5 | 11-2013 | 49157C | 8.22.2 portions | Receipt, Control and Pre-Conference Considerations |
| 8.22.6 | 11-2013 | 58569K | 8.22.2 portions | Cases Requiring Special Handling |
| 8.22.7 | 11-2013 | 58571W | 8.22.2 portions | Alternatives to Collection Action |
| 8.22.8 | 11-2013 | 58572H | 8.22.2 portions | Liability Issues and Relief from Liability |
| 8.22.9 | 09-2012 | 58573S | 8.22.2 portions | Closing and Post Closing Actions |
| 8.23 OFFER IN COMPROMISE | | | | |
| 8.23.1 | 11-2013 | 50802K | 8.13.2 portions; 8(13)00 | Offer in Compromise Overview |
| 8.23.2 | 11-2013 | 50803V | 8.13.2 portions | Receipt and Control of Non-Collection Due Process (CDP) offers |
| 8.23.3 | 11-2013 | 50804G | 8.13.2 portions | Evaluation of Offers in Compromise |
| 8.23.4 | 11-2013 | 50805R | 8.13.2 portions | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers |
| 8.23.6 | 09-2012 | 50807N | 8.13.2 portions | OIC Processing and Closing Procedures |
| 8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | | | | |
| 8.24.1 | 09-2012 | 50808Y | 8.7.1 portions, 8.7.2, 8.20.5, 8.20.7; 8.7.1.1.9, 8.7.1.1.1.10 | Collection Appeals Program (CAP) |
| 8.24.2 | 09-2012 | 59045F | | Jeopardy Levy Appeals |
| 8.25 TRUST FUND RECOVERY PENALTY (TFRP) | | | | |
| 8.25.1 | 07-2013 | 50809J | 8.11.2 portions; 8.11.1.8 | Trust Fund Recovery Penalty (TFRP) Overview and Authority |
| 8.25.2 | 07-2013 | 50810K | 8.11.2 portions | Working Trust Fund Recovery Penalty Cases in Appeals |
| 8.25.3 | 12-2012 | 50811V | 8.20.7, 8.11.2 portions, 8.20.5; 8.1.1 CH 4; 8114 | Account and Processing Support (APS) Procedures for TFRP Appeals |
| 8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | | | | |
| 8.26.1 | 09-2013 | 50812G | | Fast Track Settlement for Large Business and International (LB&I) Taxpayers |
| 8.26.2 | 09-2012 | 50813R | | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers |
| 8.26.3 | 09-2012 | 50814C | | Small Business Self-Employed (SB/SE) Fast Track Mediation |
| 8.26.4 | 09-2013 | 50815N | 8.6.1 portions | Early Referral Procedures |
| 8.26.5 | 09-2012 | 50909K | | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases |
| 8.26.6 | 10-2012 | 50911W | | Appeals Arbitration Procedures (Non-Collection Cases) |
| 8.26.8 | 09-2012 | 52580Z | | Compliance Assurance Process - Fast Track Settlement |
| 8.26.9 | 09-2012 | 59866Q | | Offer in Compromise Mediation Procedures |
| 8.26.10 | 09-2012 | 59867B | | Trust Fund Recovery Penalty Mediation Procedures |

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Part 9: Criminal Investigation

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

9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES

| | | | | |
|-------|---------|--------|---|---|
| 9.1.1 | 10-2013 | 36200Y | 9.1 CH 1; 9141, 9141.1, 9151-9153, 9811, 9812.4, 9816.1 | Mission |
| 9.1.2 | 09-2013 | 36201J | 9.1 CH 2; 9122, 9122.1-5, 9361, 9781-346.2, 356.4, 361-362, 368.1, 369.1, 369.3, 373.481, 383.2, 383.22, 384.2, 392.1, (11)61, 392.11-12, 392.2, 571, 57(11), 740; (11)(10)0-1, (11)31-31.1, (11)31.3, (11)41, (11)74; 9441, 9451.1, 9452.1-2, 9454.1, 9628.3 | Authority |
| 9.1.3 | 02-2010 | 36229L | 9216, 9781-221.1-(13), 9781-222.1-(16), .(19), .(25)-(27), .(29)-(40); 9781-241-244.2, 322.1-3, 411(3), 412, 413.2, 414.12, 414.22, 415.21, 417.22, 418.22, 418.3, 418.42, 418.52., 418.62, 419.1, 419.21, 419.3-.4; 41(10).2, .3, .41-.46, .5; 511.6 | Criminal Statutory Provisions and Common Law |
| 9.1.4 | 09-2013 | 36202U | 9.1 CH 4; 9141 | Criminal Investigation Directives and Functional Delegations of Authority |

9.2 SKILLS AND TRAINING

| | | | | |
|-------|---------|--------|---|--------------------------|
| 9.2.1 | 08-2013 | 36231X | 9.2 CH 1; 9760-976(13) | Training |
| 9.2.2 | 04-2011 | 36226E | 9.2 CH 2; 9141.24(4), 9141.26 | Physical Fitness Program |
| 9.2.3 | 07-2013 | 36228A | 9.4.10 portions; 9.2 CH 3; 9781:373.485, 9781:375 | Use of Force Procedures |

9.3 DISCLOSURE AND PUBLICITY

| | | | | |
|-------|---------|--------|--|---------------------------------------|
| 9.3.1 | 09-2006 | 36250E | 9.3 CH 1; 9123.4, 9142.55(3), 9211, 9265.(11)8(1), 9267.1, 9388.5, 9391.31(4), 9391.6, 9537.2(8), 9712, 9781-348.3-7, 9781-367.6, 9267.6; 61(2), 63, 9, (11), 9353(3)-(5)9373.31(5), 41(2), 43, 9, 9379(12)(1)-(2); 9387.1, 22-23, 4, 51, 53, 6-8, 9713.1, 9723.2, 9741, 9814.3, 981 | Disclosure |
| 9.3.2 | 02-2012 | 36251P | 9.3 CH 2; 9265.(11)8(4), 9448, 9448.1, 9448.2, 9448.21, 9448.22, 9448.23, 9448.24, 9448.3, 9448.4 | Publicity and Internal Communications |

9.4 INVESTIGATIVE TECHNIQUES

| | | | | |
|-------|---------|--------|--|--------------------------|
| 9.4.1 | 11-2012 | 36203F | 9.4 CH 1; 9391.331-333, 9391.41-.42, 9391.5, 9391.7, 9781-3(10)2, 3(10)3.22, 9782-120(1), 120(2), 120(4), 120(6)-(10), 120(13), 130(1), 130(6), 9832.2, 9784-311.3, 9833.1, 9833.2 | Investigation Initiation |
| 9.4.2 | 03-2012 | 36205B | 9.13.1 and 9.13.2 portions; 9.4 CH 2; 9781-332.23-.25, 9781-810, 9781-312, 9781-332.21, 9781.334.62, 9373, 9374, 9781-336.1, 9781.338.11, 9781-333.3-333.7, 9781-333.(13)-334.(31) | Sources of Information |

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| 9.4.4 | 07-2011 | 36207X | 9.4.3, 9.10.2, and 9.13.1 and 9.13.2 portions; 9.4 CH 4; 9781:333-338.(36) | Requests for Information |
| 9.4.5 | 05-2008 | 36208I | 9.6.1; 9.4 CH 5 | Interviews |
| 9.4.6 | 07-2013 | 36209T | 9.4 CH 6; 9383.11-13, 9381, 9388.1-5, 9389.61-64, (10).2, 9757.2, 9758, Exhs. 9380-1-2, 9389.64, .(10.1), 9757.1, .3, 9388, 9389.(10), 9781:341.324, 445.3, 381.2 | Surveillance and Non-Consensual Monitoring |
| 9.4.7 | 09-2013 | 36210U | 9.4 CH 7; 9358, 9389.1-.4, .61, 9781:341.322 | Consensual Monitoring |
| 9.4.8 | 11-2012 | 36211F | 9.4 CH 8 | Undercover Operations |
| 9.4.9 | 03-2013 | 36212Q | 9.4 CH 9; 9781:383.1, .21 - .8, .82, .91-.93, .(11)(10)1, .(10), Exh. 300-40, 600-8, 9410, 9451.1-.3, 9452.1-2, .31, .4, 9453, 9823.(11), 9837.2 | Search Warrants, Evidence and Chain of Custody |
| 9.4.11 | 09-2011 | 36214M | 9.4 CH 11; 9781:349, 356, 370-372, 751.52, 371.2 | Investigative Services |
| 9.4.12 | 12-2010 | 36215X | 9.4 CH 12; 9781:335.73, .390, 9440, 9452.1, 9837.2; Exh. 9440-4 | Arrests |
| 9.4.13 | 03-2003 | 36232I | 9.4 CH 13; 9781:593.3 | Financial Investigative Task Force |
| 9.5 INVESTIGATIVE PROCESS | | | | |
| 9.5.1 | 09-2011 | 36216I | 9.5 CH 1; 9781, 9321-28 | Administrative Investigations and General Investigative Procedures |
| 9.5.2 | 04-2006 | 36462Y | 9.5 CH 2; 9266, 9267.1-(11), Exh. 9260-5-6 | Grand Jury Investigations |
| 9.5.3 | 04-2006 | 36218E | 9.5.4; 9.5 CH 3, 9344, 9392, 9862.1-3, 9862.5-6, 9867, 9781:342.142, 41(11).33, 441-444, 445.2-3, 451, 52.1-2 452.4, 453.1-2, 461.11 | Criminal Investigation Strategies |
| 9.5.5 | 02-2008 | 36233T | 9.5 CH 5; 9781:560-566, 570-578, 57(10), 57(11), 580-588, 591-597, Exh. 9781:500-1 | Money Laundering and Currency Crimes |
| 9.5.6 | 07-2002 | 36220Q | 9.5 CH 6; 9830-9833.7 | Organized Crime & Strike Force |
| 9.5.7 | 08-2003 | 36221B | 9.5 CH 7; 9822.1-9822.7, 9823-9823.(16) | Narcotic Investigations |
| 9.5.8 | 09-2007 | 36222M | 9.5 CH 8; 9781:610-680, 9328.2, 9328.22-23, 9328.4, 9355, Exhs. 9781:600-1, 4-6, 10-14, 16 | Investigative Reports |
| 9.5.9 | 03-2012 | 36223X | 9.5 CH 9; 9781:420, Exhs. 9781:400-1-6 | Methods of Proof |
| 9.5.11 | 11-2011 | 36463J | 9.5 CH 11; 9781:450-452.4, 453.2, 455-457.2, 460-466, 510-511.4, 512-512.2, 520-524, 550-551.6, 9784-480, 9123.1, .3, 9142.2,.541, .52, 9262-9262.4, 9264-9264.1, 9267(10), 9554, 9634.2, 9835.2-983(11) | Other Investigations |
| 9.5.12 | 04-2008 | 49908P | 9.5.10; 9.5 CH 12; 9267.(11), 9355, 9356.1-.2, 9357, 9328.1, 9622.1-.2, 9624, 9625.11, .13-.14, 9628.2,.4,.5, 9627, 9621.1, 9631.2-.5, 9631.8, 9642.1-.3, 9651, 9652, 9662, 9665, 9781-635.2, 9838 | Processing Completed Criminal Investigation Reports |
| 9.5.13 | 01-2009 | 36234E | 9.5 CH 13; 9220.67, 9636, 9329, 9634, 9537 | Civil Considerations |
| 9.5.14 | 09-2005 | 36235P | 9.5 CH 14; 9784, 9267, 9324, 9631, 9536 | Closing Procedures |

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| 9.6 TRIAL AND COURT RELATED ACTIVITIES | | | | |
| 9.6.2 | 08-2008 | 36464U | 9.6 CH 2; 9628, 9781:754; 73(13).4; 348.9 | Plea Agreements and Sentencing Process |
| 9.6.3 | 11-2013 | 36465F | 9.6 CH 3; 9781:700-751.537 | Pre-Trial Procedures |
| 9.6.4 | 05-2012 | 36225T | 9.6 CH 4; 9300-932(10), 9781:323, 325-355, 730-740, 752.1-2, 753-754, 762 | Trial |
| 9.7 ASSET SEIZURE AND FORFEITURE | | | | |
| 9.7.1 | 05-2012 | 36428C | 9.7 CH 1; 9781:(11)21; 31.3, 4-6; (12), (13)1-3, 5-8, 42, 61, 80, (20); (27)4, (21)1-3, (61)-(63); Exh. 9781:(11)00-1 | Roles, Responsibilities, and Authorities |
| 9.7.2 | 05-2012 | 35087F | 9.7 CH 3; 9781:(11)00 | Civil Seizure and Forfeiture |
| 9.7.3 | 05-2012 | 36431Z | 9.7 CH 4; 9781:(11)00 | Criminal Forfeiture |
| 9.7.4 | 03-2003 | 36433V | 9.7 CH 6; 9781:(11)00 | Pre-seizure Planning |
| 9.7.5 | 05-2012 | 36432K | 9.7 CH 5; 9781:(11)00 | Forms, Processing, and Documentation |
| 9.7.6 | 03-2013 | 36435R | 9.7 CH 8; 9781:(11)00 | Custody and Storage of Seized Assets |
| 9.7.7 | 11-2008 | 36436C | 9.7 CH 9; 9781:(11)00 | Claims and Petitions |
| 9.7.8 | 09-2007 | 36437N | 9.7.10; 9.7 CH 10; 9781:(11)00 | Disposition of Seized and Forfeited Property |
| 9.7.9 | 08-2008 | 37396N | | Equitable Sharing and Reverse Asset Sharing |
| 9.7.10 | 10-2013 | 37219Z | | International Seizures and Forfeitures |
| 9.7.11 | 05-2008 | 36438Y | 9.7 CH 11; 9781:(11)00 | Abandoned Property |
| 9.7.12 | 04-2013 | 36439J | 9.7 CH 12; 9781:(11)00 | Evidence Seizures |
| 9.7.13 | 05-2012 | 36440K | 9.7 CH 13; 9781:(11)00 | Title 26 Seizures for Forfeiture |
| 9.8 SCHEME DEVELOPMENT | | | | |
| 9.8.1 | 05-2012 | 36442G | 9.8 CH 1; 9784:110 - 480, Exhs. 9784-19 -21, 23-27 | Scheme Development Center |
| 9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | | | | |
| 9.9.1 | 03-2011 | 36446Y | 9.9 CH 1; 9782 | Employee CIMIS Responsibilities and Procedures |
| 9.9.4 | 02-2012 | 36449F | 9.9.13; 9.9.5, 9.9.6, 9.9.7, 9.9.8, 9.9.9, 9.9.10, 9.9.11, 9.9.12; 9.9 CH 4, 9782 | Criminal Investigation Management Information System Data Fields |
| 9.10 ADMINISTRATIVE DATABASES AND SOFTWARE | | | | |
| 9.10.1 | 06-2010 | 36425V | 9.10 CH 1; 9752.2, 9752.34, 9752.35-36, 9754.3, 9757.3(2), 9781-(11)(45)(1)(b), (1)(e), & (1)(g) | Criminal Investigation Management Information System Equipment |
| 9.11 FISCAL AND PERSONNEL MATTERS | | | | |
| 9.11.1 | 01-2012 | 36461N | 9.11 CH 1; 9781:373, Exh. 9740-1, Exh. 9750-1 & 2, 9141.24, 9389.2, 9741, 9750:58, 9776 | Fiscal and Budgetary Matters |
| 9.11.2 | 12-2011 | 36466Q | 9.11 CH 2; 9781, 9265 | Domestic and Foreign Travel |
| 9.11.3 | 03-2011 | 36459B | 9.11 CH 3; 9141.24, 9459.22, 9741, 9751, 9752.1, .2, .31, .34, .36, 9753, 9754.1, 9757.1, .2, 9758, 9776.1-.3, 9781:373.2, 373.47, 373.483, 373.484, 373.487, Exhs. 9740-1, 9750-1, 2 | Investigative Property |
| 9.11.4 | 11-2012 | 36460C | 9.11 CH 4 | Personnel Matters |
| 9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS | | | | |
| 9.12.1 | 07-2013 | 36416K | 9.12 CH 1; 9326, 9710-1, 9715, 9723, 9781-3(10)8.22, 9784-331.2-.5, 9714, 9716 | Miscellaneous Administrative Procedures |

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Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.2 PHYSICAL SECURITY PROGRAM

| | | | | |
|---------|---------|--------|------------------|---|
| 10.2.1 | 04-2012 | 51711E | 1.16.1 | Physical Security |
| 10.2.2 | 05-2013 | 51712P | 1.16.2 | Physical Security Compliance Reviews |
| 10.2.3 | 09-2008 | 51713A | 1.16.3 | Safeguard Reviews |
| 10.2.4 | 09-2008 | 51715W | 1.16.4 | Overview of ID Media |
| 10.2.5 | 09-2008 | 51716H | 1.16.5 | Identification Cards |
| 10.2.6 | 09-2013 | 51717S | 1.16.6 | Pocket Commissions |
| 10.2.7 | 09-2008 | 51718D | 1.16.7 | Enforcement Shields |
| 10.2.8 | 09-2008 | 51720P | 1.16.8 | Emergency Planning and Incident Reporting |
| 10.2.9 | 09-2009 | 51721A | 1.16.9 | Occupant Emergency Plan |
| 10.2.11 | 09-2009 | 51724H | 1.16.11 | Basic Security Concepts |
| 10.2.12 | 11-2011 | 51725S | 1.16.12 | Security Guard and Explosive Detector Dog Services and Programs |
| 10.2.13 | 08-2012 | 51726D | 1.16.13 | Information Protection |
| 10.2.14 | 09-2009 | 51728Z | 10.2.16; 1.16.14 | Methods of Providing Protection |
| 10.2.15 | 09-2008 | 51729K | 1.16.15 | Minimum Protection Standards (MPS) |

10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS

| | | | | |
|--------|---------|--------|-------|----------------------------|
| 10.4.1 | 10-2008 | 51731W | 1.4.6 | Managers Security Handbook |
|--------|---------|--------|-------|----------------------------|

10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)

| | | | | |
|---------|---------|--------|----------------|---|
| 10.5.1 | 05-2010 | 49876Q | 11.2.1; 2.1.10 | Policy, Roles and Responsibilities |
| 10.5.3* | 02-2013 | 49878M | LEM 10.5.3 | Identity Protection Program |
| 10.5.4 | 06-2013 | 49879X | | Incident Management Program |
| 10.5.5 | 08-2013 | 49880Y | | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements |
| 10.5.7 | 11-2010 | 49882U | 1.2.4 | Use of Pseudonyms by IRS Employees |

10.6 CONTINUITY OPERATIONS

| | | | | |
|--------|---------|--------|---------|----------------------------------|
| 10.6.1 | 05-2013 | 59988F | 10.2.10 | Continuity Planning Requirements |
|--------|---------|--------|---------|----------------------------------|

10.8 INFORMATION TECHNOLOGY (IT) SECURITY

| | | | | |
|----------|---------|--------|-------------------------|--|
| 10.8.1* | 05-2012 | 49446Y | 25.10.1 | Policy and Guidance |
| 10.8.2 | 09-2012 | 49072Q | 25.10.23 | IT Security Roles and Responsibilities |
| 10.8.3* | 07-2013 | 49374P | LEM 10.8.3; LEM 25.10.3 | Audit Logging Security Standards |
| 10.8.5* | 11-2012 | 53312F | | Domain Name System Security Extensions (DNSSEC) Security Policy |
| 10.8.6 | 01-2013 | 50384V | | Secure Application Development |
| 10.8.7 | 04-2013 | 53313Q | | MAC OS X Security Policy |
| 10.8.8 | 08-2010 | 53118R | 2.5.16 | Live Data Protection |
| 10.8.9* | 12-2012 | 53314B | | Virtualization Security Policy |
| 10.8.10* | 04-2013 | 50850U | LEM 10.8.10; 25.10.5 | Linux and Unix Security Policy |
| 10.8.20* | 06-2013 | 50853B | | Windows Security Policy |
| 10.8.21* | 04-2013 | 54962B | | Database Security Policy |
| 10.8.22* | 04-2013 | 55175G | 10.8.42 | Web Server Security Policy |
| 10.8.26 | 10-2012 | 49826K | 25.10.20 | Laptop Computer Security Policy |
| 10.8.27 | 10-2012 | 50851F | | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources |
| 10.8.30* | 10-2012 | 50509G | | Unisys Operating Systems Security Standards |

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| 10.8.32* | 10-2012 | 50510H | LEM 25.10.4 | IBM Mainframe System Security Requirements |
| 10.8.34* | 10-2011 | 50208S | LEM 25.10.3 | Integrated Data Retrieval System (IDRS) Security Handbook |
| 10.8.40 | 10-2012 | 50854M | | Wireless Security Policy |
| 10.8.50 | 08-2012 | 49074M | | Service-wide Security Patch Management |
| 10.8.52 | 07-2013 | 51042W | | PKI Security Policy |
| 10.8.54* | 12-2012 | 51043H | LEM 10.8.54 | Minimum Firewall Administration Requirements |
| 10.8.60 | 10-2012 | 51228U | | Information Technology Disaster Recovery Policy and Guidance |
| 10.8.62 | 07-2013 | 51230G | | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process |
| 10.9 NATIONAL SECURITY INFORMATION | | | | |
| 10.9.1 | 08-2012 | 51732H | 1.9.1, 1.9.2, 1.9.3, 1.9.4 | National Security Information (NSI) |
| 10.23 PERSONNEL SECURITY | | | | |
| 10.23.1 | 05-2010 | 51141M | 1.23.1; 10.3.1 CH 11, CH 12, CH 13 | Personnel Security |
| 10.23.2 | 11-2011 | 51142X | 1.23.2 | Contractor Investigations |
| 10.23.3 | 11-2011 | 51144T | 1.23.3 | Personnel Security/Suitability Program |

Part 11: Communications and Liaison

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

| | | | | |
|--|---------|--------|--------------------------|--|
| 11.1 COMMUNICATIONS | | | | |
| 11.1.1 | 08-2008 | 31861T | 1.19 CH 1; 1(19)00; 6300 | Introduction |
| 11.1.2 | 08-2008 | 33001D | 1.19 CH 2 | News Coverage of Tax Prosecutions |
| 11.1.3 | 11-2009 | 31863P | 1.19 CH 3; 1(19)00; 6300 | Contact With the Public and the Media |
| 11.1.4 | 03-2010 | 37584X | 2.25.9 | Content Policies and Standards for Intranet Sites |
| 11.3 DISCLOSURE OF OFFICIAL INFORMATION | | | | |
| 11.3.1 | 03-2011 | 30423R | 1.3 CH 1; 1272 | Introduction to Disclosure |
| 11.3.2 | 08-2008 | 30424C | 1.3 CH 2; 1272 | Disclosure to Persons with a Material Interest |
| 11.3.3 | 03-2008 | 30425N | 1.3 CH 3; 1272 | Disclosure to Designees and Practitioners |
| 11.3.4 | 09-2013 | 30426Y | 1.3 CH 4; 1272 | Congressional Inquiries |
| 11.3.5 | 12-2007 | 30427J | 1.3 CH 5; 1272 | Fees |
| 11.3.6 | 04-2009 | 30428U | 1.3 CH 6; 1272 | Seals and Certifications |
| 11.3.7 | 08-2008 | 30429F | 1.3 CH 7; 1272 | Freedom of Information Reading Room Operations |
| 11.3.8 | 04-2011 | 30431R | 1.3 CH 8; 1272 | Disclosure of Written Determinations |
| 11.3.9 | 06-2012 | 30432C | 1.3 CH 9; 1272 | Exempt Organizations |
| 11.3.10 | 06-2010 | 30433N | 1.3 CH 10; 1272 | Employee Plans Information |
| 11.3.11 | 06-2009 | 30434Y | 1.3 CH 11; 1272 | Other Information Available to the Public |
| 11.3.12 | 10-2009 | 30435J | 1.3 CH 12; 1272 | Designation of Documents |
| 11.3.13 | 08-2013 | 30436U | 1.3 CH 13; 1272 | Freedom of Information Act |
| 11.3.14 | 09-2013 | 30437F | 1.3 CH 14; 1272 | Privacy Act General Provisions |
| 11.3.15 | 09-2013 | 30438Q | 1.3 CH 15; 1272 | Privacy Act Publication and Reporting Requirements |
| 11.3.16 | 08-2013 | 30439B | 1.3 CH 16; 1272 | Privacy Act Notification Programs |
| 11.3.17 | 09-2013 | 30440C | 1.3 CH 17; 1272 | Privacy Act Recordkeeping Restrictions |
| 11.3.18 | 09-2013 | 30441N | 1.3 CH 18; 1272 | Privacy Act Access and Amendment of Records |
| 11.3.19 | 09-2013 | 30442Y | 1.3 CH 19; 1272 | Privacy Act Accounting for Disclosure |
| 11.3.20 | 09-2013 | 30443J | 1.3 CH 20; 1272 | Personnel Records |
| 11.3.21 | 03-2008 | 30444U | 1.3 CH 21; 1272 | Investigative Disclosure |

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| 11.3.22 | 04-2009 | 30445F | 1.3 CH 22; 1272 | Disclosure to Federal Officers and Employees for Tax Administration Purposes |
| 11.3.23 | 10-2013 | 30446Q | 1.3 CH 23; 1272 | Disclosure to the General Accounting Office (GAO) |
| 11.3.24 | 07-2008 | 30447B | 1.3 CH 24; 1272 | Disclosures to Contractors |
| 11.3.25 | 06-2009 | 30448M | 1.3 CH 25; 1272 | Disclosure to Foreign Countries Pursuant to Tax Treaties |
| 11.3.26 | 09-2013 | 30449X | 1.3 CH 26; 1272 | Wagering Tax Information |
| 11.3.27 | 10-2013 | 30450Y | 1.3 CH 27; 1272 | Disclosure of Returns and Return Information to Grand Juries |
| 11.3.28 | 08-2009 | 30451J | 1.3 CH 28; 1272 | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws |
| 11.3.29 | 09-2009 | 30452U | 1.3 CH 29; 1272 | Disclosure to Federal Agencies for Administration of Nontax Laws |
| 11.3.30 | 10-2013 | 30453F | 1.3 CH 30; 1272 | Disclosure to the President |
| 11.3.31 | 10-2010 | 30454Q | 1.3 CH 31; 1272 | Tax Check Reports on Federal Appointees |
| 11.3.32 | 10-2010 | 30455B | 1.3 CH 32; 1272 | Disclosure to States for Tax Administration Purposes |
| 11.3.33 | 10-2013 | 30456M | 1.3 CH 33; 1272 | Other Disclosures to State and Local Governments |
| 11.3.34 | 09-2013 | 30457X | 1.3 CH 34; 1272 | Disclosure for Non-tax Criminal Violations |
| 11.3.35 | 03-2009 | 30458I | 1.3 CH 35; 1272 | Requests and Demands for Testimony and Production of Documents |
| 11.3.36 | 08-2008 | 30459T | 1.3 CH 36; 1272 | Safeguard Review Program |
| 11.3.37 | 10-2010 | 30461F | 1.3 CH 37; 1272 | Recordkeeping and Accounting for Disclosures |
| 11.3.38 | 08-2013 | 30462Q | 1.3 CH 38; 1272 | Roles and Responsibilities of Disclosure Managers |
| 11.3.39 | 09-2013 | 30463B | 1.3 CH 39; 1272, | Computer Matching and Privacy Protection Act |
| 11.3.40 | 06-2010 | 30464M | 1.3 CH 40; 1272 | Disclosures Involving Trust Fund Recovery Penalty Assessments |
| 11.4 OFFICE OF GOVERNMENTAL LIAISON | | | | |
| 11.4.1 | 06-2013 | 33481B | 11.4.3; 104.1 CH 1-3; 7.12.2 | Governmental Liaison Operations |
| 11.4.2 | 07-2009 | 33482M | 104.1 CH 4-5 | Data Exchange Program |
| 11.5 LEGISLATIVE AFFAIRS | | | | |
| 11.5.1 | 08-2006 | 48639B | | Audit Process For General Accountability Office/TIGTA |
| 11.5.2 | 03-2006 | 39914X | | Congressional Affairs Program |
| 11.5.3 | 03-2012 | 38765C | | Guide to Congressional Correspondence |
| 11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | | | | |
| 11.51.1 | 06-2008 | 49775E | | TIGTA and GAO Audit Program Process at the LMSB Division |
| 11.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 11.53.2 | 04-2013 | 48691T | | SB/SE CSO Communications |
| 11.53.3 | 07-2013 | 48692E | 11.53.4 | CSO Support and Disaster Assistance |
| 11.53.5 | 06-2013 | 48694A | | Stakeholder Liaison (SL) Activities |
| 11.55 WAGE AND INVESTMENT | | | | |
| 11.55.1 | 01-2009 | 35857Z | | Internet Content Publishing Process (ICPP) Management Document |
| 11.55.2 | 09-2008 | 49223X | | Wage and Investment Communications and Liaison |

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Part 13: Taxpayer Advocate Service

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

13.1 TAXPAYER ADVOCATE CASE PROCEDURES

| | | | | |
|---------|---------|--------|-----------------------------------|---|
| 13.1.1 | 10-2004 | 30650A | 13.1 CH 1; 1.2.7.9 CH 1; 1279:100 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure |
| 13.1.2 | 03-2012 | 30652W | 13.1 CH 2; 1.2.7.9 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) |
| 13.1.3 | 12-2008 | 30653H | 13.1 CH 3; 1.2.7.9; 1279 | Definition of Terms / Use of Abbreviations |
| 13.1.4 | 10-2004 | 35723S | | TAS Authorities |
| 13.1.5 | 02-2011 | 30655D | 13.1 CH 5; 1.2.7.9; 1279 | TAS Confidentiality |
| 13.1.6 | 06-2013 | 30657Z | 13.1 CH 6; 1.2.7.9; 1279 | Casework Communications |
| 13.1.7 | 04-2011 | 30658K | 13.1 CH 7; 1.2.7.9; 1279 | Taxpayer Advocate Service (TAS) Case Criteria |
| 13.1.8 | 02-2012 | 30659V | 13.1 CH 8; 1.2.7.9 | Congressional Affairs Program |
| 13.1.9 | 10-2004 | 30660W | 13.2.3; 13.1 CH 9; 1.2.7.9 | Executive Correspondence Case Procedures |
| 13.1.10 | 05-2012 | 30661H | 13.1 CH 10; 1.2.7.9; 1279 | Special Processes |
| 13.1.11 | 03-2011 | 30662S | 13.1 CH 11; 1.2.7.9 | Case and Inventory Management |
| 13.1.12 | 03-2012 | 30663D | 13.1 CH 12; 1.2.7.9 | Technical Advisors and the Virtual Team Process |
| 13.1.14 | 10-2004 | 35726Z | | Suspension of the Statutes of Limitation under IRC 7811(d) |
| 13.1.15 | 09-2010 | 35727K | | Customer Complaints/RRA98 1203 Procedures |
| 13.1.16 | 06-2012 | 35728V | | Receipt and Assignment of TAS Cases |
| 13.1.17 | 08-2013 | 47430U | 13.1.7.4 | TAS Case Transfer Process |
| 13.1.18 | 02-2012 | 47431F | 13.1.7.5, 13.1.7.6 | Processing TAS Cases |
| 13.1.19 | 04-2013 | 47432Q | 13.1.7.7 | TAS Operations Assistance Request (OAR) Process |
| 13.1.20 | 02-2011 | 47433B | 13.1.7.8 | TAS Taxpayer Assistance Order (TAO) Process |
| 13.1.21 | 08-2012 | 47434M | | TAS Case Closing and Reopen Case Procedures |

13.2 SYSTEMIC ADVOCACY

| | | | | |
|--------|---------|--------|---------|---|
| 13.2.1 | 07-2009 | 30665Z | 1.2.7.9 | Processing Advocacy Issues |
| 13.2.2 | 07-2009 | 30666K | 1.2.7.9 | Inventory Control and Working an Assignment |

13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM

| | | | | |
|--------|---------|--------|---------|--------------------------|
| 13.3.1 | 03-2012 | 30667V | 1.2.7.9 | NTA Toll-Free Procedures |
|--------|---------|--------|---------|--------------------------|

13.4 TAS TAMIS GUIDE

| | | | | |
|--------|---------|--------|--|--|
| 13.4.1 | 03-2009 | 32655X | | General TAMIS Information |
| 13.4.2 | 02-2013 | 35620K | | Administration and Security |
| 13.4.3 | 05-2009 | 35621V | | TAMIS Training |
| 13.4.4 | 05-2009 | 35622G | | Navigation/Querying |
| 13.4.5 | 11-2013 | 35623R | | Initiating and Working a Case on TAMIS |
| 13.4.6 | 05-2009 | 35624C | | Management Inventory Screens |
| 13.4.7 | 04-2011 | 35625N | | Administrative Reports |
| 13.4.8 | 03-2011 | 35626Y | | Report Writing |

13.5 TAS BALANCED MEASURES

| | | | | |
|--------|---------|--------|--|-----------------------------|
| 13.5.1 | 10-2001 | 32657T | | TAS Balanced Measure System |
|--------|---------|--------|--|-----------------------------|

13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS

| | | | | |
|--------|---------|--------|--|--------------------------------------|
| 13.6.1 | 02-2012 | 35731S | | Internal and External Communications |
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Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1 PENALTY HANDBOOK

| | | | | |
|----------|---------|--------|--|--|
| 20.1.1* | 11-2011 | 33067T | LEM 20.1.1; 120.1 CH 1; (20)100 | Introduction and Penalty Relief |
| 20.1.2* | 07-2013 | 33068E | LEM 5.1; LEM 20.1.2; 120.1 CH 2; (20)200 | Failure to File/Failure to Pay Penalties |
| 20.1.3* | 03-2010 | 33071B | LEM 20.1.3; 120.1 CH 3; (20)300 | Estimated Tax Penalties |
| 20.1.4* | 01-2012 | 36750J | LEM 5.1; LEM 20.1.4; 120.1 CH 4; (20)400 | Failure to Deposit Penalty |
| 20.1.5 | 01-2012 | 33073X | LEM 5.1; 120.1 CH 5; (20)500 | Return Related Penalties |
| 20.1.6 | 09-2013 | 33072M | LEM 5.1; 120.1 CH 6; (20)600 | Preparer, Promoter, Material Advisor Penalties |
| 20.1.7* | 07-2011 | 33064M | LEM 20.1.7; 120.1 CH, 7; (20)700 | Information Return Penalties |
| 20.1.8* | 08-2011 | 33063B | 120.1 CH 8; (20)800 | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties |
| 20.1.9 | 03-2013 | 33061F | 120.1 CH 9; (20)900 | International Penalties |
| 20.1.10* | 02-2013 | 33062Q | LEM 20.1.10; 120.1 CH 10; (20)(10)00 | Miscellaneous Penalties |
| 20.1.11* | 05-2010 | 50742T | LEM 20.1.11 | Excise Tax and Estate and Gift Tax Penalties |
| 20.1.12 | 08-2010 | 52679Z | | Penalties Applicable to Incorrect Appraisals |

20.2 INTEREST

| | | | | |
|----------|---------|--------|--|--|
| 20.2.1* | 10-2011 | 32961E | 20.2.2; 104.8 CH 1; 121.1 CH 1; (21)(20)00; 31(59) | General and Legal Authorizations |
| 20.2.3 | 02-2012 | 32963A | 104.8 CH 3; 121.1 CH 3; (21)(20)00; 31(59) | PINEX and Related Command Codes |
| 20.2.4* | 09-2010 | 32965W | LEM 20.2; 121.1 CH 4; (21)(20)00; 31(59) | Overpayment Interest |
| 20.2.5* | 03-2010 | 32966H | LEM 20.2; 20.2.13; 121.1 CH 5; (21)(20)00; 31(59) | Interest on Underpayment |
| 20.2.6* | 10-2011 | 32967S | LEM 20.2; 121.1 CH 6; (21)(20)00; 31(59) | Methods of Computing Interest |
| 20.2.7* | 03-2010 | 32968D | LEM 20.2; 104.8 CH 7; 121.1 CH 7; (21)(20)00; 31(59) | Abatement and Suspension of Interest |
| 20.2.8 | 12-2009 | 32970P | 104.8 CH 9; 121.1 CH 9; (21)(20)00; 31(59) | Restrict Interest |
| 20.2.9 | 08-2013 | 32971A | 104.8 CH 10; 121.1 CH 10; (21)(20)00; 31(59) | Interest on Carryback of Net Operating Loss |
| 20.2.10 | 03-2013 | 32973W | 104.8 CH 20; 121.1 CHs. 11, 20; (21)(20)00; 31(59) | Interest on Estate Tax, Foreign Tax and Excise Tax |
| 20.2.11* | 04-2013 | 32974H | 104.8 CHs. 8, 12-18; 121.1 CHs. 8, 12-18; (21)(20)00; 31(59) | Miscellaneous Interest Provisions |
| 20.2.12 | 08-2010 | 32975S | LEM 20.2.12; 104.8 CH 19; 121.1 CH 19; (21)(20)00; 31(59) | Employment Taxes |
| 20.2.14 | 06-2011 | 32978Z | 121.1 CH 23 | Netting of Overpayment and Underpayment Interest |

Part 21: Customer Account Services

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

21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS

| | | | | |
|--------|---------|--------|---------------|--|
| 21.1.1 | 09-2013 | 36800E | 21.1; (21)100 | Accounts Management & Compliance Services Overview |
| 21.1.2 | 08-2013 | 36801P | 21.2 | Reference Materials Overview |
| 21.1.3 | 08-2013 | 36802A | 21.2 | Operational Guidelines Overview |

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| 21.1.7* | 09-2013 | 38746V | | Campus Support |
| 21.2 SYSTEMS AND RESEARCH PROGRAMS | | | | |
| 21.2.1* | 08-2013 | 36806S | 21.3; (21)300; 36(66)0 | Systems |
| 21.2.2 | 09-2013 | 36807D | 21.3; (21)300; 36(66)0 | Research |
| 21.2.3* | 09-2013 | 36808O | 21.2.4; 21.18; 35(65)0 | Transcripts |
| 21.2.4* | 09-2013 | 36809Z | 21.2.5; 21.7; 36(64)0 | Master File Accounts Maintenance |
| 21.2.5 | 09-2013 | 36810A | 21.3.4; 21.19; 35(264)0 | Miscellaneous Forms and Processing |
| 21.3 TAXPAYER CONTACTS | | | | |
| 21.3.1* | 09-2013 | 36811L | 21.6; 21(400) | Taxpayer Contacts Resulting from Notice Issuance |
| 21.3.2 | 12-2012 | 36812W | | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries |
| 21.3.3 | 09-2013 | 36813H | 21.3.2; 21.7; 35(44)0 | Incoming and Outgoing Correspondence/Letters |
| 21.3.4* | 09-2013 | 36814S | 21.1.6; 21.4; (21)(24)00 | Field Assistance |
| 21.3.5 | 09-2013 | 28016E | 21.5.11; 21.17; (21)(23)00 | Taxpayer Inquiry Referrals Form 4442 |
| 21.3.6 | 09-2013 | 28017P | 21.3.321.15; (21)(22)00; 35(264)0 | Forms and Information Requests |
| 21.3.7 | 09-2013 | 28789Q | 121.3 CH 1-7 | Processing Third Party Authorizations onto the Centralized Authorization File (CAF) |
| 21.3.8 | 09-2013 | 32596R | | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations |
| 21.3.9* | 08-2013 | 33093P | | Processing Reporting Agents File Authorizations |
| 21.3.10 | 08-2013 | 33204M | | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) |
| 21.3.11 | 12-2012 | 54528B | 3.42.7 portions | Information Returns Reporting Procedures |
| 21.3.12* | 09-2013 | 55809H | | Accounts Management Balance Due Telephone Contacts |
| 21.4 REFUND INQUIRIES | | | | |
| 21.4.1* | 08-2013 | 36815D | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Refund Research |
| 21.4.2* | 08-2013 | 36816O | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Refund Trace and Limited Payability |
| 21.4.3 | 09-2013 | 36817Z | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Returned Refunds/Releases |
| 21.4.4* | 09-2013 | 36818K | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Manual Refunds |
| 21.4.5* | 09-2013 | 36819V | 21.8; (21)(11)0; 3(17)(42)0; (21)(13)0 | Erroneous Refunds |
| 21.4.6* | 09-2013 | 36820W | 21.8; (21)(11); 3(17)(42)0; (21)(13)0 | Refund Offset |
| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.1* | 08-2013 | 36821H | 21.5.7; 21.11; (21)(15)0; (21)(18)00; 3(15)(129)0 | General Adjustments |
| 21.5.2* | 09-2013 | 36822S | 21.5.8; 21.13; (21)(15)0; (21)(18)00; 3(15)(129)0 | Adjustment Guidelines |
| 21.5.3* | 09-2013 | 36823D | 21.5.9; 21.13; 21.41; (21)(15)00; (21)(18)00; (21)(21)00; 3(15)(129)0; 3(15)(148)0 | General Claims Procedures |
| 21.5.4* | 09-2013 | 36824O | 21.5.10; 21.12; (21)(15)00; (21)(18)00; 3(15)(129)0; (21)(15)00; (21)(18)00; 3(15)(129)0 | General Math Error Procedures |
| 21.5.5 | 09-2013 | 36825Z | 21.5.5; 21.12; (21)(15)00; (21)(15)(60)0; (21)(15)00; (21)(15)(60)0 | Unpostables |
| 21.5.6* | 09-2013 | 36826K | 21.5.6; 21.9; (21)(12)00 | Freeze Codes |

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| 21.5.7* | 09-2013 | 36827V | 21.5.3; 21.1; (21)(16)0; (21)(17)00 | Payment Tracers |
| 21.5.8* | 09-2013 | 36828G | 21.5.4; 21.1; (21)(16)0; (21)(17)00; 35(70)0, | Credit Transfers |
| 21.5.9* | 09-2013 | 36829R | 21.5.2; 21.16; 3(15)(209)0 | Carrybacks |
| 21.5.10 | 08-2013 | 36830S | 21.6.8; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Examination Issues |
| 21.5.11* | 06-2013 | 36831D | 3.15.259 | Employee Plan Accounts |
| 21.6 INDIVIDUAL TAX RETURNS | | | | |
| 21.6.1* | 09-2013 | 36832O | 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Filing Status and Exemption Adjustments |
| 21.6.2* | 09-2013 | 36833Z | 21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Adjusting TIN-Related Problems |
| 21.6.3* | 09-2013 | 36834K | 21.6.2 | Credits |
| 21.6.4* | 09-2013 | 36835V | 21.6.3 | Tax Computation/Tax Period Changes |
| 21.6.5 | 07-2013 | 36836G | 21.6.9; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) |
| 21.6.6* | 09-2013 | 36837R | 21.6.6; 21.6.5; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Specific Claims and Other Issues |
| 21.6.7* | 09-2013 | 36838C | 21.6.4; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0 | Adjusting Individual Tax Accounts |
| 21.6.8 | 09-2013 | 36839N | 25.15.13 | Split Spousal Assessments (MFT 31) |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.1* | 09-2013 | 36841Z | 21.14 | BMF/NMF Miscellaneous Information |
| 21.7.2* | 09-2013 | 36842K | 21.7.6; 21.14 | Employment and Railroad Tax Returns |
| 21.7.3* | 09-2013 | 36843V | 21.14 | Unemployment Taxes |
| 21.7.4* | 09-2013 | 36844G | 21.14 | Income Taxes/Information Returns |
| 21.7.5* | 09-2013 | 36845R | 21.14 | Estate and Gift Tax Returns |
| 21.7.7* | 11-2012 | 36847N | 3.24.6; 21.14 | Exempt Organizations and Tax Exempt Bonds |
| 21.7.8* | 09-2013 | 36848Y | 21.14 | Excise Taxes |
| 21.7.9* | 09-2013 | 36849J | 21.14 | BMF Duplicate Filing Conditions |
| 21.7.10 | 08-2013 | 36850K | 21.14 | No-Merge Cases |
| 21.7.11* | 09-2013 | 36851V | 21.14 | Additional Computer Paragraph Notices and Transcripts |
| 21.7.12* | 09-2013 | 36852G | 21.8.3; 21.14 | Non-Master File (NMF) Adjustments |
| 21.7.13* | 08-2013 | 32186R | | Assigning Employer Identification Numbers (EINs) |
| 21.8 INTERNATIONAL | | | | |
| 21.8.1* | 08-2013 | 49813H | 3.15.128 and 3.15.129 portions | IMF International Adjustments |
| 21.8.2* | 09-2013 | 49814S | 3.15.129 portions | BMF International Adjustments |
| 21.8.4 | 09-2013 | 49817Z | 3.38.128 and 3.15.129 portions | United States Certification for Reduced Tax Rates in Tax Treaty Countries |
| 21.8.5* | 08-2013 | 50502H | 3.21.25 portions | Miscellaneous FIRPTA Related Issues |
| 21.8.6 | 08-2013 | 49818K | 3.21.25 portions | Exemptions from US Withholding (Form 8233) |
| 21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | | | | |
| 21.9.2* | 08-2013 | 52830W | | Accounts Management Identity Theft |
| 21.10 QUALITY ASSURANCE | | | | |
| 21.10.1 | 09-2013 | 36867F | 21.10.2; 21.38; 21.39; 3(44)(237)0; 3(44)(231)0; 6541; 6542 | Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity |

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Part 22: Taxpayer Education and Assistance

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

| | | | | |
|--|---------|--------|-------------------------------|---|
| 22.24 OFFICE OF TAXPAYER BURDEN REDUCTION | | | | |
| 22.24.1 | 11-2013 | 37489Z | | Burden Reduction Activities |
| 22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES | | | | |
| 22.30.1 | 09-2013 | 36870C | 21.10.4, 21.10.6; 21.41; 6570 | Stakeholder Partnerships, Education and Communication |
| 22.31 MULTILINGUAL INITIATIVES | | | | |
| 22.31.1 | 11-2012 | 39864C | | IRS Language Services |
| 22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS | | | | |
| 22.40.1 | 11-2007 | 38104J | | Outreach |
| 22.41 INDIAN TRIBAL GOVERNMENTS | | | | |
| 22.41.1 | 10-2011 | 35210K | | Indian Tribal Governments Outreach |
| 22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE | | | | |
| 22.42.1 | 09-2012 | 35364J | | Tax Exempt Bonds Customer Education and Outreach |
| 22.43 EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH | | | | |
| 22.43.1 | 10-2012 | 37895H | | Obtaining Products and Services from Employee Plans Customer Education and Outreach |

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 FRAUD HANDBOOK | | | | |
| 25.1.1 | 12-2011 | 27681V | 104.2 CH 1; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Overview/Definitions |
| 25.1.2 | 07-2013 | 27682G | 104.2 CH 2; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Recognizing and Developing Fraud |
| 25.1.3* | 12-2011 | 27683R | 104.2 CH 3; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Criminal Referrals |
| 25.1.4 | 12-2011 | 27684C | 104.2 CH 4; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Administrative Joint Investigations |
| 25.1.5 | 02-2013 | 27685N | 104.2 CH 5; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Grand Jury Investigations |
| 25.1.6 | 10-2009 | 27686Y | 104.2 CH 6; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Civil Fraud |

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| 25.1.7 | 10-2009 | 27687J | 104.2 CH 7; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Failure to File |
| 25.1.8* | 07-2013 | 27688U | 104.2 CH 8; 4231:900, 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Field Collection |
| 25.1.9* | 09-2011 | 27689F | 104.2 CH 9; 4231:900; 4235:720-732, 760-768; 7(13)0-7(13)5; 7(14)0-7(14)2; 4563.4, 4564, 4565, 4567, 4683.4, 4783, 4810-(16)80 | Tax Exempt and Government Entities (TEGE) |
| 25.1.10 | 11-2012 | 34951C | | LB&I Fraud Referral Procedures |
| 25.1.11 | 05-2013 | 49714R | | Campus Collection Fraud Procedures |
| 25.1.12 | 10-2009 | 50016Q | | Bank Secrecy Act (BSA) Willfulness Referral Procedures |
| 25.1.14 | 06-2013 | 54034A | | Campus Examination Fraud Procedures |
| 25.2 INFORMATION AND WHISTLEBLOWER AWARDS | | | | |
| 25.2.1 | 12-2008 | 27541K | 104.4 CH 1; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Receiving Information |
| 25.2.2 | 07-2010 | 27544R | 104.4 CH 2; 4569; 4810:(16)30-33; 5136, 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Whistleblower Awards |
| 25.2.3 | 08-2001 | 27546N | 104.4 CH 3; 4569; 4810:(16)30-33; 5136; 52(13)0 -3; 9311.3:(1), 9371-9371.8, 9634.4, 9781:3(10)3.23:(3), 9781:660, 9370-3 | Reimbursements to State/Local Law Enforcement Agencies |
| 25.3 LITIGATION AND JUDGMENTS | | | | |
| 25.3.1 | 08-2013 | 30351I | 105.2 CH 1; 5730 | General Guidelines |
| 25.3.2* | 12-2010 | 30397G | LEM 25.3.2; LEM 5.5 portions; 105.2 CH 2; 5730 | Suits by the United States |
| 25.3.3 | 12-2010 | 30398R | 105.2 CH 3; 5730 | Suits Against the United States and Claims for Damages under IRC 7433 |
| 25.3.4 | 07-2010 | 30399C | 105.2 CH 4; 5730 | Suits Against IRS Employees |
| 25.3.5 | 03-2012 | 30400S | 105.2 CH 5; 5730 | Judgment Follow-up |
| 25.3.6 | 09-2013 | 52749M | 25.3.1 portions | Open Litigation Control, Monitoring, Closing action |
| 25.3.7 | 12-2011 | 55406W | | Reconciling Non-Insolvency LAMS Reports |
| 25.4 EMPLOYEE PROTECTION | | | | |
| 25.4.1 | 07-2008 | 32998R | LEM 25.4 | Potentially Dangerous Taxpayer |
| 25.4.2 | 07-2008 | 36337M | LEM 25.4 | "Caution Upon Contact" Taxpayer |
| 25.5 SUMMONS | | | | |
| 25.5.1 | 10-2011 | 27528R | 109.1 CH 1; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Introduction |
| 25.5.2 | 12-2011 | 27529C | 109.1 CH 2; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Preparation |
| 25.5.3 | 07-2013 | 27530D | 109.1 CH 3; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Procedures |
| 25.5.4 | 08-2011 | 27532Z | 109.1 CH 4; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Examination of Books and Witnesses |
| 25.5.5 | 10-2011 | 27533K | 109.1 CH 5; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Summons for Taxpayer Records and Testimony |

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| 25.5.6 | 02-2013 | 27534V | 109.1 CH 6; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Summonses on Third-Party Witnesses |
| 25.5.7 | 11-2011 | 27536R | 109.1 CH 7; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Special Procedures for John Doe Summonses |
| 25.5.8 | 06-2011 | 27537C | 109.1 CH 8; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Use of Summons Special Applications |
| 25.5.9 | 08-2010 | 27538N | 109.1 CH 9; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Fees and Costs for Summoned Witnesses |
| 25.5.10 | 01-2012 | 27539Y | 109.1 CH 10; 52(12)0 - 52(12)(17), 5771-5774, 57(14)4 | Enforcement of Summons |
| 25.5.11 | 12-2011 | 27540Z | 109.1 CH 11; 52(12)0 - 52(12)(17), 5771- 5774, 57(14)4 | Title 31 Bank Secrecy Act Investigations |
| 25.6 STATUTE OF LIMITATIONS | | | | |
| 25.6.1* | 09-2013 | 36881J | LEM 25.6; 121.2.1; 121.2 CH 1; 3(15)(58) | Statue of Limitations Processes and Procedures |
| 25.6.22 | 08-2011 | 28778J | 121.2.22; 121.2 CH 22 | Extension of Assessment Statute of Limitations by Consent |
| 25.6.23 | 03-2008 | 29221J | 121.2.23; 121.2 CH 23 | Examination Process - Assessment Statute of Limitations Controls |
| 25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE | | | | |
| 25.7.1 | 11-2012 | 27768D | 25.7.2; 7.3.4 CH 1; 7820:100, 200, 400 | Exempt Organizations/Business Master File and Support Processing |
| 25.7.3 | 09-2006 | 27772L | 7.3.4 CH 3; 7820:700 | Group Exemption Procedures |
| 25.7.5 | 11-2012 | 27774H | 7.3.4 CH 5; 7820:(10)00 | Exempt Organizations Extracts and On-line Programs |
| 25.7.6 | 11-2012 | 27776D | 7.3.4 CH 6; 7820:(13)00 | Cumulative List (Publication 78) |
| 25.7.7 | 09-2006 | 35833P | 7.3.2 CH 3; 7820:600 | EO/BMF Reports |
| 25.8 OFP CODES | | | | |
| 25.8.1 | 03-2013 | 36880Y | 121.9 CH 1; 3(30)(19)6 | OFP Codes Overview |
| 25.12 DELINQUENT RETURN REFUND HOLD PROGRAM | | | | |
| 25.12.1* | 11-2009 | 36795W | LEM 25.12.1; 25.12.2, 25.12.3, 25.12.4; 121.7 CH 1; (MS) 5G-388 | Processing Refund Hold Program Inventory |
| 25.13 TAXPAYER CORRESPONDENCE | | | | |
| 25.13.1 | 01-2011 | 57125U | | Taxpayer Correspondence Services |
| 25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTROL | | | | |
| 25.14.1 | 08-2009 | 36875F | 121.8 CH 1; 3.30.19 | Production Control and Performance Reporting |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.1 | 02-2013 | 30263Z | LEM 25.15.1; 104.5 CH 1; 45(11)(20) | Introduction |
| 25.15.2 | 03-2013 | 30264K | 104.5 CH 2; 45(11)(20) | General Procedures / Employees with Taxpayer Contact |
| 25.15.3* | 03-2013 | 30266G | 104.5 CH 3; 45(11)(20) | Technical Provisions of IRC 6015 |
| 25.15.5 | 03-2013 | 32027Z | 104.5 CH 4; 45(11)(20) | Relief from Community Property Laws / Community Property States |
| 25.15.6 | 03-2008 | 30268C | 104.5 CH 6; 45(11)(20) | Field Examination Procedures |
| 25.15.7* | 02-2013 | 30269N | 104.5 CH 7; 45(11)(20) | Compliance Campus Functions |
| 25.15.8 | 08-2010 | 30272K | 104.5 CH 8; 45(11)(20) | Procedures for Working Innocent Spouse Relief Cases |
| 25.15.9 | 03-2013 | 30273V | 104.5 CH 9; 45(11)(20) | Account Processing of Requests for Relief from Joint and Several Liability |
| 25.15.11 | 06-2013 | 30275R | 104.5 CH 11; 45(11)(20) | Taxpayer Advocate Service Contacts and Identity Theft Referrals |
| 25.15.12 | 09-2013 | 30276C | 104.5 CH 12; 45(11)(20) | Appeals Procedures |

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| 25.15.14 | 03-2013 | 32938P | 4.4.15; 45(11)(20) | Innocent Spouse Tracking System Inventory Validation Instructions |
| 25.15.15 | 03-2013 | 39700H | | Mirror Modules for Requests for Relief from Joint and Several Liability |
| 25.15.16 | 03-2013 | 49557G | | Telephone Contacts |
| 25.15.17* | 03-2013 | 50494S | | Reconsiderations |
| 25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF | | | | |
| 25.16.1 | 06-2012 | 36901Q | 25.16.2 - 25.16.13; 121.6 CH 1; 12(10)4 | Program Guidelines |
| 25.18 COMMUNITY PROPERTY | | | | |
| 25.18.1 | 03-2011 | 38246Q | | Basic Principles of Community Property Law |
| 25.18.2 | 03-2011 | 38253F | | Income Reporting Considerations of Community Property |
| 25.18.3 | 03-2011 | 38254Q | | Innocent Spouse Relief and Community Property |
| 25.18.4 | 03-2011 | 38263B | | Collection of Taxes in Community Property States |
| 25.18.5 | 03-2011 | 38261F | | Injured Spouse |
| 25.19 HEALTH COVERAGE TAX CREDIT (HCTC) | | | | |
| 25.19.1 | 09-2008 | 39701S | | General Information |
| 25.19.2 | 09-2008 | 39702D | | Customer Service |
| 25.19.3 | 09-2008 | 39704Z | | Eligibility |
| 25.19.4 | 09-2008 | 39705K | | Registration |
| 25.19.5 | 09-2008 | 39706V | | Payments |
| 25.19.6 | 09-2008 | 39707G | | Additional HCTC Guidelines |
| 25.19.7 | 09-2008 | 50495D | | Systems Operation (SO) |
| 25.19.8 | 09-2008 | 50497Z | | Campus Management Operations (CMO) |
| 25.21 AFFORDABLE CARE ACT FEES | | | | |
| 25.21.1 | 07-2012 | 59067T | | Branded Prescription Drug Fee |
| 25.25 REFUND TAX COMPLIANCE PROGRAM | | | | |
| 25.25.1* | 09-2013 | 57561Q | 21.9.1 portions | Return Integrity and Verification Revenue Protection Programs |
| 25.25.2* | 09-2013 | 59003Z | 21.9.1 portions | Revenue Protection Screening Procedures for Individual Master File Returns |
| 25.25.3* | 09-2013 | 61686A | 21.9.1 portions | Verification of Income |
| 25.25.4* | 09-2013 | 61688W | 21.9.1 portions | Integrity and Verification Identity Theft Return Procedures |
| 25.25.5* | 09-2013 | 61689H | 21.9.1 portions | Special Handling Procedures |
| 25.25.6* | 09-2013 | 61691T | 21.9.1 portions | Taxpayer Protection Program |
| 25.25.7* | 09-2013 | 61692E | | Automated Questionable Credit Program |
| 25.25.8* | 09-2013 | 61693P | 21.9.1 portions | Revenue Protection External Lead Procedures |
| 25.25.9* | 09-2013 | 61694A | | External Leads Prisoners |

Part 30: Administrative

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

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| 30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT | | | | |
| 30.1.1 | 11-2006 | 29704D | 30.7.5, 30.7.6, 39.0.1, 39.0.2; Part (30) | Mission Statement, and the Strategic and Program Plan |
| 30.2 CHIEF COUNSEL DIRECTIVES | | | | |
| 30.2.1 | 01-2008 | 29706Z | | Office of Chief Counsel Directives System |
| 30.2.2 | 06-2013 | 29707K | | General Counsel Orders and Directives |
| 30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY | | | | |

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| 30.3.1 | 11-2011 | 29598J | 30.3.3 | Chief Counsel Delegations, Organization, and Succession |
| 30.3.2 | 06-2012 | 29599U | 30.3.2 | Delegations of Authority and Designations |
| 30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY | | | | |
| 30.4.1 | 12-2012 | 29708V | 30.4.1, 30.4.2, 30.4.4, 30.4.9, 30.4.12, 30.5.1, 30.5.3-30.5.7, 30.6.3 | Employment |
| 30.4.2 | 11-2011 | 29812E | 30.4.2, 30.4.3 | Personnel Guidance |
| 30.4.3 | 03-2011 | 29601V | 30.4.5 | Training and Communication |
| 30.4.4 | 01-2008 | 29709G | 30.4.7 | Equal Employment Opportunity |
| 30.4.5 | 05-2006 | 29602G | 30.4.8 | Labor and Employee Relations |
| 30.4.6 | 03-2009 | 29603R | 30.6.1 | Leave Administration |
| 30.4.7 | 12-2012 | 29604C | 30.6.1 | Work Schedules |
| 30.4.8 | 12-2010 | 38030E | 30.11.1, 30.11.2, 30.11.3 | Public Information (Speeches, Publications, and Teaching) |
| 30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT | | | | |
| 30.5.1 | 10-2007 | 29063N | 30.8.1, 30.8.2, 30.8.3, 30.8.4 | Resources, Services, and Financial Management |
| 30.5.2 | 11-2010 | 29123E | Part (30) | Travel Guidelines |
| 30.5.3 | 07-2005 | 29608U | Reserved | Financial Management |
| 30.6 SECURITY AND EMERGENCY PREPAREDNESS | | | | |
| 30.6.1 | 04-2009 | 29269D | 30.9.1, 30.9.2, 30.9.3, 30.9.5, 32.2.3 | Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property |
| 30.6.2 | 10-2007 | 29610G | 30.10.1 | Emergency Preparedness |
| 30.7 MANAGEMENT SYSTEMS | | | | |
| 30.7.1 | 12-2010 | 41428A | 34.15.1, 39.5.1, 39.5.5, 30.7.3, 30.7.7, 30.7.9, 30.7.14, 30.7.16 | Information Systems |
| 30.7.2 | 11-2012 | 29271P | 30.7.8, 30.7.13, 30.16.1, 30.16.2, 30.16.3 - 30.16.10 | Research and Management Information |
| 30.7.3 | 12-2009 | 29611R | | Technology Services |
| 30.7.4 | 05-2013 | 41695T | | Programs and Special Topics |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.1 | 11-2012 | 29813P | Reserved | Counsel Library Services |
| 30.9 FILE MANAGEMENT | | | | |
| 30.9.1 | 07-2005 | 29712D | 30.7.7.2, 30.7.10, 35.14.11 | Case File Management |
| 30.9.2 | 12-2010 | 29714Z | 31.2.1 - 31.2.4, 31.4.19, 33.6.1, 34.3.1 - 35.3.5, 35.17.6, 35.19.4, 39.7.1.8, 39.7.1.9, 39.7.4 | Guidelines for Specific Categories of Case Files |
| 30.10 STANDARDS FOR CORRESPONDENCE | | | | |
| 30.10.1 | 07-2005 | 29183G | 30.7.11; (30)7(10)0 | Correspondence Guidelines |
| 30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS | | | | |
| 30.11.1 | 05-2009 | 29184R | 32.5.1, 30.14.1, 30.14.2 | FOIA Requests for Chief Counsel Records |

Part 31: Guiding Principles

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| 31.1 GUIDING PRINCIPLES | | | | |
| 31.1.1 | 03-2013 | 29647T | 34.6.1, 35.3.1, 35.3.12, 35.3.22, 35.8.12, 39.1.5, 39.3.3 | Legal Work |
| 31.1.2 | 08-2004 | 29648E | 31.4.20, 39.8.8, 39.11.1 | Dealing with Taxpayers and Practitioners |
| 31.1.3 | 08-2004 | 29649P | 35.14.13, 39.1.3 | Signature Principles |

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| 31.1.4 | 10-2010 | 29650Q | 32.6.1, 34.2.1, 35.3.12, 36.3.16, 35.3.18, 35.3.21, 39.1.4, 39.1.7, 39.8.1, 39.8.3 – 39.8.7, 39.11.2 | Coordination and Reconciliation of Disputes |

31.2 SIGNIFICANT CASE COORDINATION

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| 31.2.1 | 08-2004 | 29422W | 35.3.19 | Significant Case Program |
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Part 32: Published Guidance and Other Guidance to Taxpayers

32.1 CHIEF COUNSEL REGULATION HANDBOOK

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| 32.1.1 | 09-2011 | 29172Z | (30)(15)20:110, 140, 211, 212, 410, 533 | Overview of the Regulations Process |
| 32.1.2 | 09-2011 | 38994H | (30)(15)20:120, 521, 522, 531 | Procedural Requirements for Regulation Projects |
| 32.1.3 | 08-2004 | 38995S | (30)(15)20:130, 233, 234 | Substantive Development of a Regulation Project |
| 32.1.4 | 10-2011 | 38996D | (30)(15)20: 310, 320 - 325, 330 - 336, 340, 455 - 458, 541 | Outlining and Drafting Substantive Regulatory Text |
| 32.1.5 | 09-2011 | 38998Z | (30)(15)20: 420, 430 - 437, 440, 450, 452 - 454, 459, 460, 531, 532, 534, 550 | Required Format for Regulations |
| 32.1.6 | 09-2011 | 38999K | (30)(15)20: 170, 180, 542, 561 - 565, 571 - 577 | Review, Approval and Publication of Regulations |
| 32.1.7 | 08-2011 | 39002W | (30)(15)20: 581, 582 | Inquiries, Comments and Public Hearings |
| 32.1.8 | 08-2004 | 39003H | (30)(15)20: 190 | Publishing the Final Regulation |
| 32.1.9 | 08-2004 | 39004S | (30)(15)20: 523 | Closing a Regulation Project |

32.2 CHIEF COUNSEL PUBLICATION HANDBOOK

| | | | | |
|--------|---------|--------|---|---|
| 32.2.1 | 08-2004 | 29173K | (30)(15)10: 100, 110, 130 | Introduction to the Chief Counsel Publication Handbook |
| 32.2.2 | 09-2011 | 29174V | 39.11.3.1, 39.11.4.1, (30)(15)10: 211 - 216, 221, 223, 224, 231, 232, 240 - 243, 251 - 253, 261 - 266, 315, 320 | Summary of the Published Guidance Process |
| 32.2.3 | 10-2011 | 29175G | (30)(15)10: 311 - 314, 316, 331, 332, 410, 421, 422, 432, 441, 451, 461, 610, 621 - 624, 640 | Drafting Published Guidance |
| 32.2.4 | 08-2004 | 29176R | (30)(15)10: 631, 632, 634 | Background Information Note (BIN) and Legal Memorandum (Legal Memo) |
| 32.2.5 | 01-2013 | 39005D | (30)(15)10: 731, 732 | Coordination and Clearance |
| 32.2.6 | 10-2011 | 39007Z | (30)(15)10: 712, 721, 723, 724, 727, 728 | Circulating Draft Publication Items |
| 32.2.7 | 10-2011 | 39008K | (30)(15)10: 625, 711, 713 - 717, 720, 75, 726 | Formal Clearance of Publication Items |
| 32.2.8 | 09-2011 | 39009V | (30)(15)10: 740, 750, 760, 770, 780, 790 | Publication |

32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS

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|--------|---------|--------|----------------------------------|--|
| 32.3.1 | 10-2011 | 29177C | 39.6.1, 39.6.2 | Forms of Advice |
| 32.3.2 | 10-2011 | 39010W | 39.1.10, 39.1.12, 39.6.3, 39.6.7 | Letter Rulings |
| 32.3.3 | 08-2004 | 39011H | | Information Letters |
| 32.3.4 | 08-2004 | 39012S | 35.18.20, 39.6.4 | Closing Agreements Covering Specific Matters |

32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS

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| 32.4.2 | 06-2005 | 29179Y | Reserved | Pre-Filing Agreements |
| 32.4.3 | 10-2010 | 29180Z | | Industry Issue Resolution |

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Part 33: Legal Advice

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| 33.1 LEGAL ADVICE | | | | |
| 33.1.1 | 08-2004 | 39430S | 34.11.4, 35.2.1, 35.2.13, 35.8.12, 35.19.4, 39.8.2, 39.8.3 | Roles and Responsibilities for Providing Legal Advice |
| 33.1.2 | 04-2013 | 39431D | 35.2.2 thru 35.2.4, 35.2.7, 35.2.9, 35.2.10, 35.3.4 | Chief Counsel's Legal Advice Program |
| 33.1.3 | 07-2011 | 39433Z | | Releasing Legal Advice to the Public |
| 33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE | | | | |
| 33.2.1 | 08-2004 | 29146D | 39.7.1 - 39.7.3 | Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda |
| 33.2.2 | 10-2010 | 29148Z | 39.7.4 | Requests for Technical Advice and Technical Expedited Advice |
| 33.3 OTHER LEGAL ADVICE | | | | |
| 33.3.1 | 08-2004 | 29159G | 39.3.1, 39.3.2, 39.3.4, 39.3.5 | Legislation and Miscellaneous Matters |
| 33.3.2 | 11-2010 | 29160H | 34.5.1 thru 34.5.3, 34.5.5 | Offers in Compromise |
| 33.3.3 | 11-2010 | 29161S | | Appeals Settlement Guidelines |
| 33.3.4 | 12-2010 | 29162D | 35.3.15 | Division Counsel (LB&I) Industry Program |
| 33.3.5 | 08-2004 | 29164Z | 39.2.6 | Congressional and Other IRS Controlled Correspondence |
| 33.3.6 | 12-2010 | 39523E | 35.3.14, 35.5.5 | Designating a Case for Litigation |
| 33.3.7 | 08-2010 | 29165K | 39.4.1 - 39.4.4 | Tax Forms, Tax Publications, and Public Use Forms |

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

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| 34.1 JURISDICTION OF THE DISTRICT COURTS | | | | |
| 34.1.1 | 08-2004 | 29128H | 34.7.4-34.7.12, 34.12.6, 34.12.7, 34.12.9, 34.7.13, 35.18.7.1 | Jurisdiction of the District Courts |
| 34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS | | | | |
| 34.2.1 | 08-2004 | 29129S | 35.18.7.2 | Jurisdiction of the Court of Federal Claims |
| 34.3 PROCEDURES IN BANKRUPTCY CASES | | | | |
| 34.3.1 | 11-2012 | 29130T | 34.10.1-34.10.3 | Procedures in Bankruptcy Cases |
| 34.4 INSOLVENCIES | | | | |
| 34.4.1 | 08-2004 | 39024K | 34.9.1, 34.9.4 | Insolvencies |
| 34.5 SUITS BROUGHT AGAINST THE UNITED STATES | | | | |
| 34.5.1 | 08-2004 | 29661X | 34.12.1, 35.16.3, 35.17.7, 35.17.9, 35.18.1-35.18.5, 35.18.13, 35.18.15-35.18.18 | Defense Letters |
| 34.5.2 | 12-2012 | 29663T | 35.16.1-35.16.3, 35.17.1-35.17.5, 35.17.8, 35.17.9, 35.18.8-35.18.10, 35.18.12, 35.18.14, 35.18.19, 35.18.21-35.18.23, 35.19.5, 35.19.7 | Refund Litigation |
| 34.5.3 | 08-2004 | 29664E | 34.12.4, 34.12.7 | Suits Brought Against the United States |
| 34.5.5 | 08-2004 | 29665P | 34.12.2, 34.12.10 | Injunctions |
| 34.5.6 | 02-2013 | 39026G | 34.7.8, 34.11.5 | Procedures in 28 U.S.C 2410 Actions |
| 34.5.7 | 08-2004 | 39027R | | Damages Litigation |
| 34.6 SUITS BROUGHT BY THE UNITED STATES | | | | |
| 34.6.1 | 08-2004 | 38021T | 34.7.1-34.7.3, 34.11.1, 34.11.2 | Affirmative Litigation |

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| 34.6.2 | 06-2012 | 39028C | 34.7.4-34.7.7, 34.7.9-34.7.14, 34.12.5 | Types of Suits |
| 34.6.3 | 02-2011 | 39029N | 34.12.3, 42.9.1 | Summons Enforcement Actions |
| 34.7 PRE-TRIAL PROCEDURES | | | | |
| 34.7.1 | 08-2004 | 29666A | 35.19.1-35.19.4, 35.19.6 | Pre-Trial Procedures |
| 34.8 SETTLEMENT PROCEDURES | | | | |
| 34.8.1 | 08-2004 | 38022E | 34.8.1, 35.8.12.2 | Settlement Procedures Overview |
| 34.8.2 | 08-2004 | 39031Z | 35.8.11, 35.16.3.2, 35.20.1-35.20.10 | Settlement Procedures |
| 34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS | | | | |
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| 34.10 POST-TRIAL PROCEDURES | | | | |
| 34.10.1 | 04-2013 | 27624A | 35.21.5, 35.22.1 | General Procedures |
| 34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM | | | | |
| 34.11.1 | 05-2013 | 29682A | 34.14.14 | The SAUSA Program |
| 34.12 LITIGATION EXHIBITS | | | | |
| 34.12.1 | 05-2013 | 29689Z | | Litigation Exhibits |

Part 35: Tax Court Litigation

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| 35.1 TAX COURT JURISDICTION | | | | |
| 35.1.1 | 08-2004 | 29814A | 35.1.2, 35.2.15, 35.23.6, 35.24.4 | Tax Court Jurisdiction and Proceedings |
| 35.1.2 | 08-2004 | 29816W | 35.1.3 | Tax Court Terms and Definitions |
| 35.1.3 | 07-2012 | 29817H | 35.1.4 – 35.1.7, 35.8.5.1, 35.1.8 – 35.1.11, 35.14.14, 35.14.15, 35.1.8 – 35.1.11, 35.14.14 – 35.14.15 | Tax Court Procedures |
| 35.2 PETITION AND ANSWER | | | | |
| 35.2.1 | 04-2012 | 29833H | 35.2.5, 35.2.6, 35.2.11, 35.2.12, 35.3.2, 35.3.3, 35.3.5, 35.4.1, 35.4.2, 35.4.3, 35.4.5.1, 35.4.6, 35.4.8, 35.8.5.2, 35.14.16, 35.23.1 – 35.23.4, 35.24.7, 35.24.8, 35.25.1 – 35.25.3, 35.25.5, 35.25.7, 35.25.8, 35.25.10, 35.2.12, 35.3.4 | Tax Court Petitions |
| 35.2.2 | 04-2013 | 29783M | 35.4.4, 35.4.18, 35.4.19 – 35.4.22, 35.4.23 – 35.4.25, 35.4.27, 35.5.8.1, 35.8.5.5.4, 35.14.17, 35.23.3 – 35.23.5, 35.25.4 | Answers |
| 35.3 MOTIONS | | | | |
| 35.3.1 | 08-2004 | 29842S | 35.1.12, 35.4.9, 35.4.10, 35.8.6, 35.11.5 | Motions Practice |
| 35.3.2 | 09-2012 | 29843D | 35.4.11 | Jurisdictional Defects |
| 35.3.3 | 08-2004 | 29845Z | 35.1.12, 35.1.13 | Motions Pertaining to Pleadings |
| 35.3.4 | 08-2004 | 29846K | 35.4.14 | Motions Pertaining to Calendared Cases |
| 35.3.5 | 08-2004 | 29847V | 35.4.17, 35.23.3 | Motions for Disposition without Trial |
| 35.3.6 | 08-2004 | 29848G | 35.4.15 | Motions Pertaining to Opinions and Decisions |
| 35.3.7 | 08-2004 | 38354R | 35.24.1, 35.24.2 | Motions in TEFRA Cases |
| 35.3.8 | 08-2004 | 29849R | 35.23.3, 35.1.7 | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases |
| 35.3.9 | 08-2004 | 29850S | 35.4.16, 35.4.26 | Miscellaneous Motions |

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| 35.3.23 | 07-2012 | 38348N | | Motions in Collection Due Process Cases |
| 35.4 PRE-TRIAL ACTIVITIES | | | | |
| 35.4.1 | 02-2013 | 29878U | 35.1.10, 35.3.6, 35.3.9, 35.3.10, 35.5.1, 35.5.8, 35.5.11, 35.5.16, 35.8.9, 35.8.10 | Trial Planning |
| 35.4.2 | 12-2010 | 29879F | 35.5.3, 35.5.4 | Gathering Information from Government Sources |
| 35.4.3 | 07-2012 | 29880G | 35.5.12, 35.5.13.3, 35.5.14, 35.5.18, 35.5.20, 35.5.21, 35.5.14 | Gathering Information from the Petitioner |
| 35.4.4 | 08-2004 | 29881R | 35.2.14.2, 35.5.7, 35.5.10, 35.6.1 – 35.6.3, 35.6.5, 35.8.5.5.5, 35.14.10 | Gathering Information from Third Parties |
| 35.4.5 | 01-2013 | 29882C | 35.5.4.13, 42.1.1 – 42.8.3 | Evidence and Information from Abroad |
| 35.4.6 | 06-2011 | 29883N | 35.3.6, 35.5.13, 35.5.19 | Responding to Petitioner's Information Gathering Attempts |
| 35.4.7 | 07-2012 | 29884Y | 35.5.6, 35.7.1 – 35.7.5, 35.23.3, 35.23.4 | Stipulating Facts and Documents |
| 35.4.8 | 08-2004 | 29885J | 35.5.1.8, 35.5.9 | Preparing for Examination and Cross-Examination of Witnesses |
| 35.4.9 | 06-2013 | 29886U | 35.5.1, 35.8.5.5.4, 35.15.1 | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution |
| 35.5 SETTLEMENT PROCEDURES | | | | |
| 35.5.1 | 08-2004 | 38053D | 35.8.1 – 35.8.3 | Introduction |
| 35.5.2 | 12-2012 | 38054O | 35.8.4, 35.8.5.5.3, 35.8.7, 35.8.8, 35.8.12.8-10, 35.14.18.5, 35.15.2, 35.23.3, 35.23.4 | Settlements by Counsel |
| 35.5.3 | 08-2004 | 38055Z | 35.3.9, 35.3.10, 35.8.12.11 | Coordination of Settlements with Other Related Matters |
| 35.5.4 | 08-2004 | 38056K | 35.8.11 | Settlement of Joint Committee Cases |
| 35.5.5 | 12-2010 | 38057V | 35.3.17, 35.3.20 | Arbitration and Mediation |
| 35.6 TRIAL | | | | |
| 35.6.1 | 08-2004 | 29863V | 35.9.1 | Calendar Calls |
| 35.6.2 | 09-2012 | 29864G | 35.8.5.6, 35.9.2, 35.15.1, 35.15.3 | Trial of the Case |
| 35.6.3 | 08-2004 | 29865R | 35.5.22, 35.9.3 | Tax Court Procedures for Reporting Potentially Dangerous Persons |
| 35.7 TAX COURT BRIEFS | | | | |
| 35.7.1 | 08-2004 | 30003V | 35.8.5.7-8, 35.11.1, 35.11.2, 35.11.4, 35.11.6 | Filing Tax Court Briefs |
| 35.7.2 | 08-2004 | 30004G | 35.11.3 | Preparation of Briefs |
| 35.7.3 | 08-2004 | 30005R | 35.11.7, 35.11.8 | Review of Briefs |
| 35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS | | | | |
| 35.8.1 | 08-2004 | 29867N | 35.10.1, 35.10.2 | General Requirements for Tax Court Decisions and Other Final Dispositions |
| 35.8.2 | 08-2004 | 29868Y | 35.10.7, 35.10.9 | Settlement Documents |
| 35.8.3 | 08-2004 | 29869J | 35.10.4 | Overpayments |
| 35.8.4 | 08-2004 | 29870K | 35.10.3, 35.10.5 | Special Problems of Assessment and Payment |
| 35.8.5 | 05-2012 | 29871V | 35.10.6, 35.10.13, 35.23.4 | Miscellaneous Problems |
| 35.8.6 | 07-2012 | 30009J | 35.10.8, 35.10.10 – 35.10.12, 35.24.3, 35.24.6 | Decision Documents |
| 35.9 POST OPINION ACTIVITIES | | | | |
| 35.9.1 | 08-2004 | 30010K | 35.1.13, 35.13.1 | Tax Court Opinions and Decisions |
| 35.9.2 | 08-2004 | 30011V | 35.13.10 portions | Procedures for Assessment of Tax |

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| 35.9.3 | 04-2012 | 30012G | 35.13.11.2, 35.14.11 (portions), 35.24.3 | Closing Procedures |
| 35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT | | | | |
| 35.10.1 | 08-2004 | 30013R | 35.4.16.12 | Awards of Litigation and Administration Costs and Fees |
| 35.10.2 | 08-2004 | 30014C | 35.4.18.5, 35.4.21.7, 35.5.20.7, 35.8.5.5.9, 35.5.21 | Penalties and Sanctions |
| 35.11 LITIGATION EXHIBITS | | | | |
| 35.11.1 | 08-2013 | 30026U | | Litigation Exhibits |

Part 36: Appellate Litigation and Actions on Decision

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| 36.1 GUIDING PRINCIPLES FOR APPEALS | | | | |
| 36.1.1 | 08-2004 | 39013D | 35.13.1.9, 35.13.2, 35.13.4, 35.13.5, 35.16.2.3, 35.16.2.7, 35.21.1, 35.21.2, 35.21.3, 35.21.8 | Guiding Principles for Appeals |
| 36.2 APPEAL/CERTIORARI RECOMMENDATIONS | | | | |
| 36.2.1 | 03-2012 | 39015Z | 34.11.3, 35.13.1, 35.13.7.1, 35.21.4 | Appeal Recommendations in General |
| 36.2.2 | 03-2012 | 39016K | 31.4.17, 34.11.3.4, 35.13.8, 35.21.9 | Petition for Writ of Certiorari |
| 36.2.3 | 08-2004 | 39017V | 34.11.3.1.7, 35.13.8.3, 35.13.8.5, 35.21.7 | Conflicts in Appeals or Certiorari Recommendations and Settlement Offers |
| 36.2.4 | 04-2013 | 39018G | 34.11.3.5, 35.13.11.3, 35.22.1.2 | Closing Appeals Cases |
| 36.2.5 | 05-2012 | 39019R | 35.13.2, 35.13.5, 35.13.6, 35.13.9, 35.14.18.7 | Appeals of Tax Court Cases |
| 36.2.6 | 05-2012 | 39020S | 35.10.5, 35.13.3 – 35.13.5, 35.13.10 – 35.13.11, 35.14.18 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal |
| 36.3 ACTIONS ON DECISION | | | | |
| 36.3.1 | 03-2013 | 39021D | 35.12.1 – 35.12.7, 39.11.5 | Actions on Decision |
| 36.4 LITIGATION EXHIBITS | | | | |
| 36.4.1 | 03-2013 | 39023Z | | Litigation Exhibits |

Part 37: Disclosure

| | | | | |
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| 37.1 SECTIONS 6110 AND 6103 OF TITLE 26 | | | | |
| 37.1.1 | 08-2004 | 39102X | 35.2.8, 35.4.7, 35.5.2, 39.2.4, 39.2.9 | Written Determinations Under Section 6110 |
| 37.1.2 | 08-2004 | 39104T | 32.2.1, 32.3.1, 39.2.9 | Disclosure of Information |
| 37.1.3 | 01-2013 | 60946J | | Counsel Governmental Liaison Coordination Program |
| 37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT | | | | |
| 37.2.1 | 08-2004 | 39105E | 32.4.1, 32.4.2, 32.4.3, 32.4.4, 34.13.1, 39.2.12 | Privacy Act Of 1974 |
| 37.2.2 | 08-2004 | 39106P | 32.5.1, 32.5.2, 39.2.10 | Freedom of Information Act (FOIA) Litigation |

Part 38: Criminal Tax

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| 38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE | | | | |
| 38.1.1 | 06-2013 | 39133W | 31.7.1, 31.7.2, 31.7.5 | Prereferral Assistance, Visitations and Investigative Tools |
| 38.1.2 | 10-2007 | 39134H | 31.4.21, 31.4.22 | Administrative Requests for Grants of Statutory Use Immunity |

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| 38.1.3 | 10-2007 | 39135S | 31.8.1 - 31.8.6 | Forfeitures |
| 38.2 REVIEW OF CRIMINAL TAX CASES | | | | |
| 38.2.1 | 08-2008 | 39136D | 31.1.4, 31.1.5, 31.4.1 - 31.4.15, 31.4.20, 31.4.23 | Administrative Cases |
| 38.2.2 | 08-2008 | 39138Z | 31.4.16, 31.5.1 - 31.5.14 | Grand Jury Procedures |
| 38.3 CRIMINAL TAX POLICY AND EXHIBITS | | | | |
| 38.3.1 | 10-2007 | 39139K | 31.3.1 - 31.3.9, 31.4.18, 31.4.24, 31.4.25, 31.6.1 - 31.6.7, 31.7.3, 31.7.4, 31.7.6, 35.3.8 | Miscellaneous Matters |

Part 39: General Legal Services

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| 39.1 PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS | | | | |
| 39.1.1 | 06-2009 | 29354F | | Professionalism |
| 39.1.2 | 08-2009 | 29355Q | 33.6.2 | Government Ethics Programs |
| 39.2 LABOR AND RELATED MATTERS | | | | |
| 39.2.1 | 01-2009 | 29452K | 33.2.1 | Labor-Management Contract Negotiations |
| 39.2.2 | 03-2011 | 29453V | 33.2.2 - 33.2.10 | Handling Cases |
| 39.3 CLAIMS AND SUITS | | | | |
| 39.3.1 | 06-2009 | 29462G | 33.3.1 - 33.3.5, 33.3.9 | Claims, Suits, and Related Matters |
| 39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE | | | | |
| 39.4.1 | 05-2009 | 29467J | 33.4.1 | Matters Relating to Practice Before the IRS |
| 39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW | | | | |
| 39.5.1 | 06-2009 | 29471R | 33.5.1 | Public Contracts, Technology Law, and Related Matters |

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Part 1: Organization, Finance and Management

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

| | | | | |
|---------------------------------|---------|-----------------------------|---------------|---------|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.7 | 10/2012 | Appeals | Julie Ferenci | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.28 | 08/2013 | Appeals Managers Procedures | Perry Pace | Appeals |

Part 4: Examining Process

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

| | | | | |
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| 4.48 ENGINEERING PROGRAM | | | | |
| 4.48.2 | 10/2012 | Valuation Assistance for Cases Involving Works of Art | Ruth Vriend | LBI, SB/SE, Appeals, Chief Counsel |

Part 8: Appeals

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

| | | | | |
|---|---------|---|-------------------|---------|
| 8.1 APPEALS FUNCTION | | | | |
| 8.1.1 | 09/2013 | Appeals Operating Directives and Guidelines | Julie Ferenci | Appeals |
| 8.1.3 | 10/2013 | Working Cases in Appeals | David Zito | Appeals |
| 8.1.6 | 09/2013 | Disclosure, Security and Outside Contacts | Naomi Laub | Appeals |
| 8.1.7 | 04/2013 | AQMS Purpose and Guidelines | Diane T. Kopan | Appeals |
| 8.1.8 | 08/2012 | Employee Tax Compliance | Peggy R. Smith | Appeals |
| 8.1.9 | 08/2012 | Closed Case Referrals and Customer Service Contacts | Timothy J. Sam | Appeals |
| 8.1.10 | 08/2012 | Ex Parte Communications | Dale Veer | Appeals |
| 8.2 PRE 90-DAY AND 90-DAY CASES | | | | |
| 8.2.1 | 08/2012 | Agreed Pre-90-Day Income Tax Cases | Nancy J. Talajko | Appeals |
| 8.2.2 | 08/2012 | Processing 90-Day Cases and Defaulted Notices | Terri L. Shelley- | Appeals |
| 8.2.3 | 08/2012 | Related, Whipsaw and Inactive Cases | Nancy Talajkow | Appeals |
| 8.4 APPEALS DOCKETED CASES | | | | |
| 8.4.1 | 11/2013 | Procedures for Processing and Settling Docketed Cases | Julie Ferenci | Appeals |
| 8.4.2 | 10/2012 | Campus Appeals Docketed Cases | Julie Ferenci | Appeals |
| 8.6 CONFERENCE AND SETTLEMENT PRACTICES | | | | |
| 8.6.1 | 08/2012 | Conference and Issue Resolution | Sharon D. Evan | Appeals |

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| 8.6.2 | 09/2013 | Appeals Case Memo Procedures | Sharon Evans | Appeals |
| 8.6.3 | 08/2012 | Appeals Rulings | Sharon Evans | Appeals |
| 8.6.4 | 08/2012 | Reaching Settlement and Securing an Appeals Agreement Form | Charmaine Osbi | Appeals |
| 8.6.5 | 10/2012 | Identity Theft Procedures | Monty C Luhma | Appeals |
| 8.7 TECHNICAL AND PROCEDURAL GUIDELINES | | | | |
| 8.7.1 | 09/2012 | Guidelines for Cases with Special Issues | Sandra Burdsall | Appeals |
| 8.7.3 | 09/2012 | Domestic and International Operations Programs | Nancy C. Wright | Appeals |
| 8.7.4 | 10/2013 | Appeals Estate and Gift Tax Cases | Theda Koors | Appeals |
| 8.7.5 | 09/2012 | Transferee and Transferor Liabilities | Sandra Burdsall | Appeals |
| 8.7.6 | 02/2013 | Appeals Bankruptcy Cases | Perry Pace | Appeals |
| 8.7.7 | 08/2012 | Claims and Overassessment Cases | Sharon D. Evan | Appeals |
| 8.7.8 | 09/2012 | Tax Exempt and Government Entities (TE/GE) Cases | Sandra Burdsall | Appeals |
| 8.7.9 | 09/2013 | Joint Committee (JC) Cases | Linda Thall | Appeals |
| 8.7.10 | 10/2013 | Excise Tax Cases and IRA Adjustments | Theda Koors | Appeals |
| 8.7.11 | 09/2013 | Working Appeals Team Cases | Charmaine Osbi | Appeals |
| 8.7.13 | 09/2013 | e-file Cases | David Zito | Appeals |
| 8.7.14 | 08/2012 | Freedom of information Act (FOIA) Administrative Appeal Cases | Naomi Laub | Appeals |
| 8.7.15 | 09/2012 | Administrative Cost and Qualified Offer Cases | Sandy Burdsall | Appeals |
| 8.7.16 | 10/2013 | Appeals Employment Tax Procedures | Theda Koors | Appeals |
| 8.7.17 | 10/2013 | Appeals Remittance Procedures | John W. Gonzal | Appeals |
| 8.10 APPEALS REPORTS AND PROJECTS | | | | |
| 8.10.1 | 10/2013 | Internal Reports | Peggy Smith | Appeals |
| 8.10.2 | 09/2012 | Reports to Outside Officials | David Zito | Appeals |
| 8.10.3 | 08/2012 | Appeals Inventory Validation Process | Sandra Burdsall | Appeals |
| 8.11 PENALTIES WORKED IN APPEALS | | | | |
| 8.11.1 | 09/2012 | Return Related Penalties in Appeals | Naomi Laub | Appeals |
| 8.11.3 | 09/2013 | Return Preparer Penalty Cases | David Zito | Appeals |
| 8.11.4 | 10/2013 | Penalty Appeals (PENAP) | Naomi Laub | Appeals |
| 8.11.5 | 08/2012 | International Penalties | Victoria Mcdevitt | Appeals |
| 8.11.6 | 10/2013 | Penalties Worked in Appeals- FBAR Penalties | David Zito | Appeals |
| 8.11.7 | 10/2013 | Abusive Transaction Penalties | Naomi Laub | Appeals |

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| 8.11.8 | 10/2013 | Miscellaneous Penalties | Naomi A. Laub | Appeals |
| 8.13 CLOSING AGREEMENTS | | | | |
| 8.13.1 | 08/2012 | Processing Closing Agreements in Appeals | Sandy Burdsall | Appeals, ODs, TAS, Chief Counsel |
| 8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | | | | |
| 8.17.2 | 09/2013 | General Settlement and Rule 155 Computations | Linda Thall | Appeals |
| 8.17.3 | 09/2013 | Preparing a Statement of Account | Linda Thall | Appeals |
| 8.17.4 | 09/2013 | Notices of Deficiency | Linda Thall | Appeals |
| 8.17.5 | 09/2013 | Special Computation Formats, Forms and Worksheets | Linda Thall | Appeals |
| 8.17.6 | 09/2013 | Interest Issues in Settlement Computations | Linda Thall | Appeals |
| 8.17.7 | 09/2013 | Penalties/Additions to Tax in Computations | Linda Thall | Appeals |
| 8.18 VALUATION ASSISTANCE | | | | |
| 8.18.1 | 08/2012 | Valuation Assistance Procedures | Ruth Vriend | Appeals, OD's |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | | |
| 8.19.1 | 10/2013 | Procedures and Authorities | Rebecca Torres | Appeals |
| 8.19.2 | 10/2013 | Managers/TEFRA Resources | Rebecca Torres | Appeals |
| 8.19.6 | 10/2013 | Partner Cases | Rebecca Torres | Appeals |
| 8.19.7 | 10/2012 | Administrative Adjustment Request | Rebecca Torres | Appeals |
| 8.19.8 | 09/2013 | Collection Cases | Rebecca Torres | Appeals |
| 8.19.9 | 10/2012 | Non-TEFRA Procedures | Rebecca Torres | Appeals |
| 8.19.10 | 10/2013 | Receipt, Assignment, and Consideration of TEFRA Partnership Cases | Rebecca M. Tor | Appeals |
| 8.19.11 | 10/2013 | Agreed TEFRA Partnership Cases | Rebecca M. Tor | Appeals |
| 8.19.12 | 10/2013 | Final Partnership Administrative Adjustment | Rebecca M. Tor | Appeals |
| 8.19.13 | 10/2013 | Through Entity Handbook - Docketed and Department of Justice Cases | Rebecca M Torr | Appeals |
| 8.20 APPEALS CASE PROCESSING MANUAL | | | | |
| 8.20.2 | 09/2013 | IDRS Transcripts and Automated Systems | Peggy Smith | Appeals |
| 8.20.3 | 09/2013 | Appeals Centralized Database System (ACDS) | Peggy Smith | Appeals |
| 8.20.5 | 11/2013 | Processing and Establishing New Receipts | Peggy Smith | Appeals |
| 8.20.6 | 09/2013 | Interim Actions - Remittances, Partial, Transfers, and Returns | Terri L Shelley- | Appeals |
| 8.20.7 | 11/2013 | General Closing Procedures | Terri Shelley-Kir | Appeals |
| 8.20.10 | 08/2012 | Appeals Processing Employee Automated System (PEAs) | Terri L. Shelley- | Appeals |

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| 8.21 APPEALS STATUTE RESPONSIBILITY | | | | |
| 8.21.1 | 10/2013 | General Statute Responsibility | Sharon D Evans | Appeals |
| 8.21.2 | 10/2013 | Appeals Processing Support (APS) Statue Responsibility | Peggy Smith | Appeals |
| 8.21.3 | 08/2012 | Appeals Technical Employees Statute Responsibility | Diane Kopanski | Appeals |
| 8.21.4 | 08/2012 | Appeals Management Statute Responsibility | Diane Kopanski | Appeals |
| 8.21.5 | 08/2012 | Collection Statutes | Timothy J. Sam | Appeals |
| 8.21.6 | 10/2013 | Statute Information on TEFRA Cases | Rebecca Torres | Appeals |
| 8.21.7 | 11/2013 | Barred Statute Procedures | Sharon D Evans | Appeals |
| 8.22 COLLECTION DUE PROCESS | | | | |
| 8.22.1 | 09/2012 | Front-End and Interim Processing of Collection Due Process and Equivalent Hearing Cases | Perry Pace | Appeals |
| 8.22.3 | 09/2012 | Back-End Processing for Collection Due Process and Equivalent Hearing Cases | Perry Pace | Appeals |
| 8.22.4* | 11/2013 | Collection Due Process Appeals Program | Monty Luhmann | Appeals |
| 8.22.5 | 11/2013 | Receipt, Control and Pre-Conference Considerations | Monty Luhmann | Appeals |
| 8.22.6 | 11/2013 | Cases Requiring Special Handling | Monty Luhmann | Appeals |
| 8.22.7 | 11/2013 | Alternatives to Collection Action | Monty Luhmann | Appeals |
| 8.22.8 | 11/2013 | Liability Issues and Relief from Liability | Monty Luhmann | Appeals |
| 8.22.9 | 09/2012 | Closing and Post Closing Actions | Monty Luhmann | Appeals |
| 8.23 OFFER IN COMPROMISE | | | | |
| 8.23.1 | 11/2013 | Offer in Compromise Overview | Timothy J. Sam | Appeals |
| 8.23.2 | 11/2013 | Receipt and Control of Non-Collection Due Process (CDP) offers | Timothy J. Sam | Appeals |
| 8.23.3 | 11/2013 | Evaluation of Offers in Compromise | Timothy J. Sam | Appeals |
| 8.23.4 | 11/2013 | Acceptance, Rejection Sustention, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers | Timothy Sample | Appeals |
| 8.23.6 | 09/2012 | OIC Processing and Closing Procedures | Timothy J Samp | Appeals |
| 8.24 COLLECTION APPEALS PROGRAM AND JEOPARDY LEVY APPEALS | | | | |
| 8.24.1 | 09/2012 | Collection Appeals Program (CAP) | John W. Gonzal | Appeals |
| 8.24.2 | 09/2012 | Jeopardy Levy Appeals | John Gonzalez | Appeals |
| 8.25 TRUST FUND RECOVERY PENALTY (TFRP) | | | | |
| 8.25.1 | 07/2013 | Trust Fund Recovery Penalty (TFRP) Overview and Authority | Kathryn E. Duga | Appeals |

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| 8.25.2 | 07/2013 | Working Trust Fund Recovery Penalty Cases in Appeals | Kathryn E. Duga | Appeals |
| 8.25.3 | 12/2012 | Account and Processing Support (APS) Procedures for TFRP Appeals | Kathryn Dugan | Appeals |
| 8.26 ALTERNATIVE DISPUTE RESOLUTION (ADR) PROGRAM | | | | |
| 8.26.1 | 09/2013 | Fast Track Settlement for Large Business and International (LB&I) Taxpayers | Charmaine Osbi | Appeals |
| 8.26.2 | 09/2012 | Fast Track Settlement for Small Business Self Employed (SB/SE) Taxpayers | Nancy Talajkow | Appeals |
| 8.26.3 | 09/2012 | Small Business Self-Employed (SB/SE) Fast Track Mediation | Nancy Talajkow | Appeals |
| 8.26.4 | 09/2013 | Early Referral Procedures | Charmaine Osbi | Appeals |
| 8.26.5 | 09/2012 | Post Appeals Mediation (PAM) Procedures for Non-Collection Cases | Charmaine B. O | Appeals |
| 8.26.6 | 10/2012 | Appeals Arbitration Procedures (Non-Collection Cases) | Charmaine Osbi | Appeals |
| 8.26.8 | 09/2012 | Compliance Assurance Process - Fast Track Settlement | Charmaine Osbi | Appeals |
| 8.26.9 | 09/2012 | Offer in Compromise Mediation Procedures | Dale Veer | Appeals |
| 8.26.10 | 09/2012 | Trust Fund Recovery Penalty Mediation Procedures | Dale Veer | Appeals |

Part 25: Special Topics

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

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| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.12 | 09/2013 | Appeals Procedures | Theda Koors | OD's, Appeals, TAS |

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

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.17 | 07/2010 | Agency Wide Shared Services | Angela Shaw C | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.6 | 01/2003 | Managers Security Handbook | Mark Cowles | All |
| 1.14 REAL ESTATE AND FACILITIES MANAGEMENT | | | | |
| 1.14.1 | 08/2008 | Logistics Management | Ellen Wilcox | AWSS |
| 1.14.2 | 06/2012 | Supply Purchasing Program | David A. Mims | AWSS |
| 1.14.3 | 04/2003 | Furniture and Equipment Standard | Paula Edmunds | AWSS |
| 1.14.4 | 05/2012 | Personal Property Management | Ellen Wilcox | AWSS |
| 1.14.5 | 05/2012 | Occupational Safety and Health Program | Lawrence M. Sc | AWSS |
| 1.14.6 | 07/2013 | Real Property Management Program | Bill Jurney | AWSS |
| 1.14.7 | 08/2013 | Motor Vehicle Management | Elizabeth Vonho | AWSS |
| 1.14.8 | 07/2013 | Identifying Space Efficient Buildings | Bill Jurney | AWSS |
| 1.14.9 | 06/2011 | Real Estate and Facilities Management- IRS Parking Program | Bill Jurney | All |
| 1.14.12 | 05/2013 | IRS Environmental Compliance Program | Megan Ahn | All |
| 1.14.13 | 04/2013 | Environmental Management Systems | Megan R. Ahn | All |
| 1.15 RECORDS AND INFORMATION MANAGEMENT | | | | |
| 1.15.1 | 08/2013 | The Records Management Program | Tracee Taylor | All |
| 1.15.2 | 08/2013 | Types of Records and Their Life Cycles | Tracee Taylor | All |
| 1.15.3 | 11/2013 | Disposing of Records | Tracee Taylor | All |
| 1.15.4 | 06/2010 | Retiring and Requesting Records | Tracee Taylor | All |
| 1.15.5 | 11/2013 | Relocating/Removing Records | Tracee Taylor | All |
| 1.15.6 | 06/2010 | Managing Electronic Records | Tracee Taylor | All |
| 1.15.7 | 10/2013 | Files Management | Tracee Taylor | AWSS |
| 1.15.9 | 11/2002 | Records Control Schedule for the Taxpayer Advocate Service | Annette Mitchell | AWSS, TAS |
| 1.15.24 | 01/2003 | Records Control Schedule for Tax Exempt and Government Entities | Annette Mitchell | AWSS, TE/GE |
| 1.15.25 | 01/2006 | Records Control Schedule for Statistics Division | Annette Mitchell | AWSS, RAS |

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| 1.15.27 | 11/2002 | Records Control Schedule for Compliance Research | Annette Mitchell | AWSS, RAS |
| 1.15.30 | 01/2003 | Records Control Schedule for Criminal Investigation | Annette Mitchell | AWSS, CI |
| 1.15.32 | 01/2004 | Records Control Schedule for Electronic Tax Administration | Annette Mitchell | AWSS, WI |
| 1.15.35 | 02/2004 | Records Control Schedule for Tax Administration Systems (Electronic) | Annette Mitchell | TAS |
| 1.15.36 | 03/2009 | Record Control Schedule for Permanent Records | Annette Mitchell | AWSS |
| 1.15.37 | 03/2009 | Records Control Schedule for Economic Stabilization | Annette Mitchell | AWSS |
| 1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | | | | |
| 1.32.4 | 10/2012 | Travel Card Program Handbook | Ginger L. Bardol | All |
| 1.32.6 | 01/2010 | Purchase Card Program Handbook | Kathleen A. Wilc | All |
| 1.32.15 | 04/2013 | Public Transportation Subsidy Program (PTSP) | Rochelle Chick | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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| 10.2 PHYSICAL SECURITY PROGRAM | | | | |
| 10.2.1 | 04/2012 | Physical Security | Jannell Wells | All |
| 10.2.2 | 05/2013 | Physical Security Compliance Reviews | Debbie Lattner | All |
| 10.2.3 | 09/2008 | Safeguard Reviews | Debbie Lattner | All |
| 10.2.4 | 09/2008 | Overview of ID Media | Jan L. Anderson | All |
| 10.2.5 | 09/2008 | Identification Cards | Jan L. Anderson | All |
| 10.2.6 | 09/2013 | Pocket Commissions | Stephanie G Tru | All |
| 10.2.7 | 09/2008 | Enforcement Shields | Jan L. Anderson | All |
| 10.2.8 | 09/2008 | Emergency Planning and Incident Reporting | Ismael Pagan | All |
| 10.2.9 | 09/2009 | Occupant Emergency Plan | Charles Bridesos | All |
| 10.2.11 | 09/2009 | Basic Security Concepts | Charles Bridesos | All |
| 10.2.12 | 11/2011 | Security Guard and Explosive Detector Dog Services and Programs | Roberta Leach-J | All |
| 10.2.13 | 08/2012 | Information Protection | Lois Stith | All |
| 10.2.14 | 09/2009 | Methods of Providing Protection | Charles Bridesos | All |
| 10.2.15 | 09/2008 | Minimum Protection Standards (MPS) | Paul Maher | All |
| 10.4 PHYSICAL SECURITY INFORMATION FOR MANAGERS | | | | |
| 10.4.1 | 10/2008 | Managers Security Handbook | Paul Maher | All |

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| 10.6 CONTINUITY OPERATIONS | | | | |
| 10.6.1 | 05/2013 | Continuity Planning Requirements | Wynn D. Fitzpat | All |
| 10.9 NATIONAL SECURITY INFORMATION | | | | |
| 10.9.1 | 08/2012 | National Security Information (NSI) | Lois Stith | All |
| 10.23 PERSONNEL SECURITY | | | | |
| 10.23.1 | 05/2010 | Personnel Security | James Huskey | All |
| 10.23.2 | 11/2011 | Contractor Investigations | James O. Huske | All |
| 10.23.3 | 11/2011 | Personnel Security/Suitability Program | James Huskey | All |

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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 ORGANIZATION AND STAFFING | | | | |
| 1.1.6 | 02/2012 | Chief Counsel | Sandra Stine | All |

Part 30: Administrative

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

| | | | | |
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| 30.1 OFFICE OF CHIEF COUNSEL MISSION STATEMENT | | | | |
| 30.1.1 | 11/2006 | Mission Statement, and the Strategic and Program Plan | Jim Benjamin | Chief Counsel |

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| 30.2 CHIEF COUNSEL DIRECTIVES | | | | |
| 30.2.1 | 01/2008 | Office of Chief Counsel Directives System | Sandra E. Stine | Chief Counsel |
| 30.2.2 | 06/2013 | General Counsel Orders and Directives | Sandra E. Stine | Chief Counsel |

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| 30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY | | | | |
| 30.3.1 | 11/2011 | Chief Counsel Delegations, Organization, and Succession | Michael Cochis | Chief Counsel |
| 30.3.2 | 06/2012 | Delegations of Authority and Designations | Linda Galanis | Chief Counsel |

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| 30.4 PERSONNEL ADMINISTRATION, TRAINING, AND EQUAL EMPLOYMENT OPPORTUNITY | | | | |
| 30.4.1 | 12/2012 | Employment | Konnie K. Melia | Chief Counsel |
| 30.4.2 | 11/2011 | Personnel Guidance | Gregg N Hoffma | Chief Counsel |
| 30.4.3 | 03/2011 | Training and Communication | Pamela Sikowitz | Chief Counsel |
| 30.4.4 | 01/2008 | Equal Employment Opportunity | Susan Magee | Chief Counsel |
| 30.4.5 | 05/2006 | Labor and Employee Relations | Susan Nieser | Chief Counsel |
| 30.4.6 | 03/2009 | Leave Administration | Konnie K. Melia | Chief Counsel |
| 30.4.7 | 12/2012 | Work Schedules | Konnie K. Melia | Chief Counsel |
| 30.4.8 | 12/2010 | Public Information (Speeches, Publications, and Teaching) | Kirsten Witter | Chief Counsel |

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| 30.5 RESOURCES, SERVICES, AND FINANCIAL MANAGEMENT | | | | |
| 30.5.1 | 10/2007 | Resources, Services, and Financial Management | Sandra Stine | Chief Counsel |
| 30.5.2 | 11/2010 | Travel Guidelines | Judith Miller | Chief Counsel |
| 30.5.3 | 07/2005 | Financial Management | Cassandra Bum | Chief Counsel |

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| 30.6 SECURITY AND EMERGENCY PREPAREDNESS | | | | |
| 30.6.1 | 04/2009 | Security of Confidential Information, Official Documents, Tax Data, Personnel, and Property | Michael Cochis | Chief Counsel |
| 30.6.2 | 10/2007 | Emergency Preparedness | Jim Benjamin | Chief Counsel |

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| 30.7 MANAGEMENT SYSTEMS | | | | |
| 30.7.1 | 12/2010 | Information Systems | Chris Grodecki | Chief Counsel |
| 30.7.2 | 11/2012 | Research and Management Information | Gail Henderson- | Chief Counsel |
| 30.7.3 | 12/2009 | Technology Services | Jeff Brown | Chief Counsel |
| 30.7.4 | 05/2013 | Programs and Special Topics | Sandra Stine | Chief Counsel |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.1 | 11/2012 | Counsel Library Services | Marlene Henriks | Chief Counsel |
| 30.9 FILE MANAGEMENT | | | | |
| 30.9.1 | 07/2005 | Case File Management | George Bowden | Chief Counsel |
| 30.9.2 | 12/2010 | Guidelines for Specific Categories of Case Files | William Conroy | Chief Counsel |
| 30.10 STANDARDS FOR CORRESPONDENCE | | | | |
| 30.10.1 | 07/2005 | Correspondence Guidelines | Jim Benjamin | Chief Counsel |
| 30.11 FREEDOM OF INFORMATION ACT REQUESTS FOR CHIEF COUNSEL RECORDS | | | | |
| 30.11.1 | 05/2009 | FOIA Requests for Chief Counsel Records | Pooja Lalwahi | Chief Counsel |

Part 31: Guiding Principles

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| 31.1 GUIDING PRINCIPLES | | | | |
| 31.1.1 | 03/2013 | Legal Work | Robin Ferguson | Chief Counsel |
| 31.1.2 | 08/2004 | Dealing with Taxpayers and Practitioners | Kathryn Zuba | Chief Counsel |
| 31.1.3 | 08/2004 | Signature Principles | Kathryn Zuba | Chief Counsel |
| 31.1.4 | 10/2010 | Coordination and Reconciliation of Disputes | William Conroy | Chief Counsel |
| 31.2 SIGNIFICANT CASE COORDINATION | | | | |
| 31.2.1 | 08/2004 | Significant Case Program | Kathryn Zuba | Chief Counsel |

Part 32: Published Guidance and Other Guidance to Taxpayers

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|---|---------|--|----------------|---------------|
| 32.1 CHIEF COUNSEL REGULATION HANDBOOK | | | | |
| 32.1.1 | 09/2011 | Overview of the Regulations Process | Matthew Lucey | Chief Counsel |
| 32.1.2 | 09/2011 | Procedural Requirements for Regulation Projects | Matthew Lucey | Chief Counsel |
| 32.1.3 | 08/2004 | Substantive Development of a Regulation Project | Henry Schneide | Chief Counsel |
| 32.1.4 | 10/2011 | Outlining and Drafting Substantive Regulatory Text | Matthew Lucey | Chief Counsel |
| 32.1.5 | 09/2011 | Required Format for Regulations | Matthew Lucey | Chief Counsel |
| 32.1.6 | 09/2011 | Review, Approval and Publication of Regulations | Matthew Lucey | Chief Counsel |
| 32.1.7 | 08/2011 | Inquiries, Comments and Public Hearings | Matthew Lucey | Chief Counsel |

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| 32.1.8 | 08/2004 | Publishing the Final Regulation | Henry Schneide | Chief Counsel |
| 32.1.9 | 08/2004 | Closing a Regulation Project | Henry Schneide | Chief Counsel |
| 32.2 CHIEF COUNSEL PUBLICATION HANDBOOK | | | | |
| 32.2.1 | 08/2004 | Introduction to the Chief Counsel Publication Handbook | Henry Schneide | Chief Counsel |
| 32.2.2 | 09/2011 | Summary of the Published Guidance Process | Matthew Lucey | Chief Counsel |
| 32.2.3 | 10/2011 | Drafting Published Guidance | Matthew Lucey | Chief Counsel |
| 32.2.4 | 08/2004 | Background Information Note (BIN) and Legal Memorandum (Legal Memo) | Henry Schneide | Chief Counsel |
| 32.2.5 | 01/2013 | Coordination and Clearance | Jason Bremer | Chief Counsel |
| 32.2.6 | 10/2011 | Circulating Draft Publication Items | Matthew Lucey | Chief Counsel |
| 32.2.7 | 10/2011 | Formal Clearance of Publication Items | Matthew Lucey | Chief Counsel |
| 32.2.8 | 09/2011 | Publication | Matthew Lucey | Chief Counsel |
| 32.3 LETTER RULINGS, INFORMATION LETTERS, AND CLOSING AGREEMENTS | | | | |
| 32.3.1 | 10/2011 | Forms of Advice | Matthew Lucey | Chief Counsel |
| 32.3.2 | 10/2011 | Letter Rulings | Matthew Lucey | Chief Counsel |
| 32.3.3 | 08/2004 | Information Letters | Henry Schneide | Chief Counsel |
| 32.3.4 | 08/2004 | Closing Agreements Covering Specific Matters | Henry Schneide | Chief Counsel |
| 32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS | | | | |
| 32.4.2 | 06/2005 | Pre-Filing Agreements | Henry Schneide | Chief Counsel |
| 32.4.3 | 10/2010 | Industry Issue Resolution | Williams Conroy | Chief Counsel |

Part 33: Legal Advice

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| 33.1 LEGAL ADVICE | | | | |
| 33.1.1 | 08/2004 | Roles and Responsibilities for Providing Legal Advice | Kathryn A. Zuba | Chief Counsel |
| 33.1.2 | 04/2013 | Chief Counsel's Legal Advice Program | Barbara Pettoni | Chief Counsel |
| 33.1.3 | 07/2011 | Releasing Legal Advice to the Public | William Conroy | Chief Counsel |
| 33.2 TECHNICAL ADVICE AND TECHNICAL EXPEDITED ADVICE | | | | |
| 33.2.1 | 08/2004 | Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda | Kathryn A. Zuba | Chief Counsel |
| 33.2.2 | 10/2010 | Requests for Technical Advice and Technical Expedited Advice | William Conroy | Chief Counsel |
| 33.3 OTHER LEGAL ADVICE | | | | |
| 33.3.1 | 08/2004 | Legislation and Miscellaneous Matters | Kathryn A. Zuba | Chief Counsel |

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| 33.3.2 | 11/2010 | Offers in Compromise | William Conroy | Chief Counsel |
| 33.3.3 | 11/2010 | Appeals Settlement Guidelines | Kathryn A. Zuba | Chief Counsel |
| 33.3.4 | 12/2010 | Division Counsel (LB&I) Industry Program | William Conroy | Chief Counsel |
| 33.3.5 | 08/2004 | Congressional and Other IRS Controlled Correspondence | Kathryn A. Zuba | Chief Counsel |
| 33.3.6 | 12/2010 | Designating a Case for Litigation | William Conroy | Chief Counsel |
| 33.3.7 | 08/2010 | Tax Forms, Tax Publications, and Public Use Forms | Kathryn A. Zuba | Chief Counsel |

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

| | | | | |
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| 34.1 JURISDICTION OF THE DISTRICT COURTS | | | | |
| 34.1.1 | 08/2004 | Jurisdiction of the District Courts | Gary D. Gray | Chief Counsel |
| 34.2 JURISDICTION OF THE COURT OF FEDERAL CLAIMS | | | | |
| 34.2.1 | 08/2004 | Jurisdiction of the Court of Federal Claims | Gary D. Gray | Chief Counsel |
| 34.3 PROCEDURES IN BANKRUPTCY CASES | | | | |
| 34.3.1 | 11/2012 | Procedures in Bankruptcy Cases | Tammie Geier | Chief Counsel |
| 34.4 INSOLVENCIES | | | | |
| 34.4.1 | 08/2004 | Insolvencies | Gary D. Gray | Chief Counsel |
| 34.5 SUITS BROUGHT AGAINST THE UNITED STATES | | | | |
| 34.5.1 | 08/2004 | Defense Letters | Gary D. Gray | Chief Counsel |
| 34.5.2 | 12/2012 | Refund Litigation | Elizabeth Cowa | Chief Counsel |
| 34.5.3 | 08/2004 | Suits Brought Against the United States | Gary D. Gray | Chief Counsel |
| 34.5.5 | 08/2004 | Injunctions | Gary D. Gray | Chief Counsel |
| 34.5.6 | 02/2013 | Procedures in 28 U.S.C 2410 Actions | Deborah Grogga | Chief Counsel |
| 34.5.7 | 08/2004 | Damages Litigation | Gary D. Gray | Chief Counsel |
| 34.6 SUITS BROUGHT BY THE UNITED STATES | | | | |
| 34.6.1 | 08/2004 | Affirmative Litigation | Gary D. Gray | Chief Counsel |
| 34.6.2 | 06/2012 | Types of Suits | Robin Ferguson | Chief Counsel |
| 34.6.3 | 02/2011 | Summons Enforcement Actions | William Conroy | Chief Counsel |
| 34.7 PRE-TRIAL PROCEDURES | | | | |
| 34.7.1 | 08/2004 | Pre-Trial Procedures | Gary D. Gray | Chief Counsel |
| 34.8 SETTLEMENT PROCEDURES | | | | |
| 34.8.1 | 08/2004 | Settlement Procedures Overview | Gary D. Gray | Chief Counsel |
| 34.8.2 | 08/2004 | Settlement Procedures | Gary D. Gray | Chief Counsel |
| 34.9 DISCLOSURE, TESTIMONY, AND PRODUCTION OF DOCUMENTS | | | | |

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| 34.9.1 | 05/2013 | Disclosure, Testimony, and Production of Documents | Melissa Avrutine | Chief Counsel |
| 34.10 POST-TRIAL PROCEDURES | | | | |
| 34.10.1 | 04/2013 | General Procedures | Barbara Pettoni | Chief Counsel |
| 34.11 SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) PROGRAM | | | | |
| 34.11.1 | 05/2013 | The SAUSA Program | Barbara Pettoni | Chief Counsel |
| 34.12 LITIGATION EXHIBITS | | | | |
| 34.12.1 | 05/2013 | Litigation Exhibits | Barbara Pettoni | Chief Counsel |

Part 35: Tax Court Litigation

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|------------------------------------|---------|--|-----------------|---------------|
| 35.1 TAX COURT JURISDICTION | | | | |
| 35.1.1 | 08/2004 | Tax Court Jurisdiction and Proceedings | Curtis Wilson | Chief Counsel |
| 35.1.2 | 08/2004 | Tax Court Terms and Definitions | Curt Wilson | Chief Counsel |
| 35.1.3 | 07/2012 | Tax Court Procedures | Robin Ferguson | Chief Counsel |
| 35.2 PETITION AND ANSWER | | | | |
| 35.2.1 | 04/2012 | Tax Court Petitions | Robin Ferguson | Chief Counsel |
| 35.2.2 | 04/2013 | Answers | Barbara Pettoni | Chief Counsel |
| 35.3 MOTIONS | | | | |
| 35.3.1 | 08/2004 | Motions Practice | Curt Wilson | Chief Counsel |
| 35.3.2 | 09/2012 | Jurisdictional Defects | George Bowden | Chief Counsel |
| 35.3.3 | 08/2004 | Motions Pertaining to Pleadings | Curt Wilson | Chief Counsel |
| 35.3.4 | 08/2004 | Motions Pertaining to Calendared Cases | Curt Wilson | Chief Counsel |
| 35.3.5 | 08/2004 | Motions for Disposition without Trial | Curt Wilson | Chief Counsel |
| 35.3.6 | 08/2004 | Motions Pertaining to Opinions and Decisions | Curt Wilson | Chief Counsel |
| 35.3.7 | 08/2004 | Motions in TEFRA Cases | Curt Wilson | Chief Counsel |
| 35.3.8 | 08/2004 | Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases | Curt Wilson | Chief Counsel |
| 35.3.9 | 08/2004 | Miscellaneous Motions | Curt Wilson | Chief Counsel |
| 35.3.23 | 07/2012 | Motions in Collection Due Process Cases | Robin Ferguson | CC |
| 35.4 PRE-TRIAL ACTIVITIES | | | | |
| 35.4.1 | 02/2013 | Trial Planning | Blaise Dusenber | Chief Counsel |
| 35.4.2 | 12/2010 | Gathering Information from Government Sources | William Conroy | Chief Counsel |
| 35.4.3 | 07/2012 | Gathering Information from the Petitioner | Robin Ferguson | Chief Counsel |
| 35.4.4 | 08/2004 | Gathering Information from Third Parties | Curt Wilson | Chief Counsel |

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| 35.4.5 | 01/2013 | Evidence and Information from Abroad | Carlton King | Chief Counsel |
| 35.4.6 | 06/2011 | Responding to Petitioner's Information Gathering Attempts | Thomas Kane | Chief Counsel |
| 35.4.7 | 07/2012 | Stipulating Facts and Documents | Robin Ferguson | Chief Counsel |
| 35.4.8 | 08/2004 | Preparing for Examination and Cross-Examination of Witnesses | Curtis Wilson | Chief Counsel |
| 35.4.9 | 06/2013 | Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution | Barbara Pettoni | Chief Counsel |
| 35.5 SETTLEMENT PROCEDURES | | | | |
| 35.5.1 | 08/2004 | Introduction | Curt Wilson | Chief Counsel |
| 35.5.2 | 12/2012 | Settlements by Counsel | Janet Kidd | Chief Counsel |
| 35.5.3 | 08/2004 | Coordination of Settlements with Other Related Matters | Curt Wilson | Chief Counsel |
| 35.5.4 | 08/2004 | Settlement of Joint Committee Cases | Curt Wilson | Chief Counsel |
| 35.5.5 | 12/2010 | Arbitration and Mediation | William Conroy | Chief Counsel |
| 35.6 TRIAL | | | | |
| 35.6.1 | 08/2004 | Calendar Calls | Curt Wilson | Chief Counsel |
| 35.6.2 | 09/2012 | Trial of the Case | Robin Ferguson | Chief Counsel |
| 35.6.3 | 08/2004 | Tax Court Procedures for Reporting Potentially Dangerous Persons | Curt Wilson | Chief Counsel |
| 35.7 TAX COURT BRIEFS | | | | |
| 35.7.1 | 08/2004 | Filing Tax Court Briefs | Curt Wilson | Chief Counsel |
| 35.7.2 | 08/2004 | Preparation of Briefs | Curt Wilson | Chief Counsel |
| 35.7.3 | 08/2004 | Review of Briefs | Curt Wilson | Chief Counsel |
| 35.8 DECISIONS, ORDERS OF DISMISSAL, AND OTHER FINAL JUDGMENTS | | | | |
| 35.8.1 | 08/2004 | General Requirements for Tax Court Decisions and Other Final Dispositions | Curt Wilson | Chief Counsel |
| 35.8.2 | 08/2004 | Settlement Documents | Curtis Wilson | Chief Counsel |
| 35.8.3 | 08/2004 | Overpayments | Curt Wilson | Chief Counsel |
| 35.8.4 | 08/2004 | Special Problems of Assessment and Payment | Curt Wilson | Chief Counsel |
| 35.8.5 | 05/2012 | Miscellaneous Problems | Robin Ferguson | Chief Counsel |
| 35.8.6 | 07/2012 | Decision Documents | Robin Ferguson | Chief Counsel |
| 35.9 POST OPINION ACTIVITIES | | | | |
| 35.9.1 | 08/2004 | Tax Court Opinions and Decisions | Curtis Wilson | Chief Counsel |
| 35.9.2 | 08/2004 | Procedures for Assessment of Tax | Curtis Wilson | Chief Counsel |
| 35.9.3 | 04/2012 | Closing Procedures | Robin Ferguson | Chief Counsel |

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| 35.10 SPECIAL PROCEDURES WHEN ATTORNEYS' FEES AND SANCTIONS ARE SOUGHT | | | | |
| 35.10.1 | 08/2004 | Awards of Litigation and Administration Costs and Fees | Curtis Wilson | Chief Counsel |
| 35.10.2 | 08/2004 | Penalties and Sanctions | Curtis Wilson | Chief Counsel |
| 35.11 LITIGATION EXHIBITS | | | | |
| 35.11.1 | 08/2013 | Litigation Exhibits | Barbara Pettoni | Chief Counsel |

Part 36: Appellate Litigation and Actions on Decision

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| 36.1 GUIDING PRINCIPLES FOR APPEALS | | | | |
| 36.1.1 | 08/2004 | Guiding Principles for Appeals | Dominic Paris | Chief Counsel |
| 36.2 APPEAL/CERTIORARI RECOMMENDATIONS | | | | |
| 36.2.1 | 03/2012 | Appeal Recommendations in General | Lowell Thomas | Chief Counsel |
| 36.2.2 | 03/2012 | Petition for Writ of Certiorari | Lowell Thomas | Chief Counsel |
| 36.2.3 | 08/2004 | Conflicts in Appeals or Certiorari Recommendations and Settlement Offers | Dominic Paris | Chief Counsel |
| 36.2.4 | 04/2013 | Closing Appeals Cases | Barbara Pettoni | Chief Counsel |
| 36.2.5 | 05/2012 | Appeals of Tax Court Cases | Robin Ferguson | Chief Counsel |
| 36.2.6 | 05/2012 | Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal | Robin Ferguson | Chief Counsel |
| 36.3 ACTIONS ON DECISION | | | | |
| 36.3.1 | 03/2013 | Actions on Decision | Richard Goldstei | Chief Counsel |
| 36.4 LITIGATION EXHIBITS | | | | |
| 36.4.1 | 03/2013 | Litigation Exhibits | Richard Goldstei | Chief Counsel |

Part 37: Disclosure

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| 37.1 SECTIONS 6110 AND 6103 OF TITLE 26 | | | | |
| 37.1.1 | 08/2004 | Written Determinations Under Section 6110 | Philip Lindenmu | Chief Counsel |
| 37.1.2 | 08/2004 | Disclosure of Information | Philip Lindenmu | Chief Counsel |
| 37.1.3 | 01/2013 | Counsel Governmental Liaison Coordination Program | A.m. Gulas | CC |
| 37.2 PRIVACY ACT OF 1974; FREEDOM OF INFORMATION ACT | | | | |
| 37.2.1 | 08/2004 | Privacy Act Of 1974 | Philip Lindenmu | Chief Counsel |
| 37.2.2 | 08/2004 | Freedom of Information Act (FOIA) Litigation | Philip Lindenmu | Chief Counsel |

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Part 38: Criminal Tax

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| 38.1 ASSISTANCE TO CRIMINAL INVESTIGATION DURING INVESTIGATORY STAGE | | | | |
| 38.1.1 | 06/2013 | Prereferral Assistance, Visitations and Investigative Tools | Deborah K Erwi | Chief Counsel |
| 38.1.2 | 10/2007 | Administrative Requests for Grants of Statutory Use Immunity | Marta Yanes | Chief Counsel |
| 38.1.3 | 10/2007 | Forfeitures | Marta Yanes | Chief Counsel |
| 38.2 REVIEW OF CRIMINAL TAX CASES | | | | |
| 38.2.1 | 08/2008 | Administrative Cases | Deborah Erwin | Chief Counsel |
| 38.2.2 | 08/2008 | Grand Jury Procedures | Deborah Erwin | Chief Counsel |
| 38.3 CRIMINAL TAX POLICY AND EXHIBITS | | | | |
| 38.3.1 | 10/2007 | Miscellaneous Matters | Marta Yanes | Chief Counsel |

Part 39: General Legal Services

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|--|---------|---|------------------|---------------|
| 39.1 PROFESSIONALISM AND GOVERNMENT ETHICS PROGRAMS | | | | |
| 39.1.1 | 06/2009 | Professionalism | Neil B. Worden | Chief Counsel |
| 39.1.2 | 08/2009 | Government Ethics Programs | Katherine Austin | Chief Counsel |
| 39.2 LABOR AND RELATED MATTERS | | | | |
| 39.2.1 | 01/2009 | Labor-Management Contract Negotiations | Jennifer Gabel | Chief Counsel |
| 39.2.2 | 03/2011 | Handling Cases | William Conroy | Chief Counsel |
| 39.3 CLAIMS AND SUITS | | | | |
| 39.3.1 | 06/2009 | Claims, Suits, and Related Matters | Patricia Gray | Chief Counsel |
| 39.4 PRACTICE BEFORE THE INTERNAL REVENUE SERVICE | | | | |
| 39.4.1 | 05/2009 | Matters Relating to Practice Before the IRS | Bridgette Gibso | Chief Counsel |
| 39.5 PUBLIC CONTRACTS AND TECHNOLOGY LAW | | | | |
| 39.5.1 | 06/2009 | Public Contracts, Technology Law, and Related Matters | Beth B. Sturges | Chief Counsel |

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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 ORGANIZATION AND STAFFING | | | | |
| 1.1.21 | 12/2010 | Chief Financial Officer | Shirley A Jeane | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.2 | 12/2012 | Monitoring and Improving Internal Control | Paul Gurzo | All |
| 1.4.3 | 06/2013 | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | Lakiesha Harris | All |
| 1.4.30 | 04/2013 | Monitoring Internal Control Planned Corrective Actions | Evelyn Sherrod | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.1 | 11/2011 | The IRS Balanced Performance Measurement System | Miguel Rodrigue | All |
| 1.5.2 | 05/2012 | Uses of Section 1204 Statistics | Erika Mathis | All |
| 1.5.3 | 06/2012 | Manager's Self-Certification and the Independent Review Process | Erika Mathis | All |
| 1.31 CFO INTERNAL POLICY AND PROCEDURES | | | | |
| 1.31.3 | 01/2009 | Procedures for the Certifications of Excise Tax Collections, Refunds and Credits | Joann Roper | All |
| 1.31.7 | 07/2011 | Operating Procedures for the Office of Revenue Systems (ORS) in the National Headquarters Office | Lynette J. Lindy | All |
| 1.32 SERVICEWIDE FINANCIAL POLICIES AND PROCEDURES | | | | |
| 1.32.1 | 02/2012 | Official IRS Travel Guide | Janice M. Youn | All |
| 1.32.3 | 10/2012 | Managerial Cost Accounting | Angela Leroux | All |
| 1.32.7 | 02/2012 | Estimating Unemployment Trust Fund Costs | Eva Williams | All |
| 1.32.8 | 01/2011 | Investigative Imprest Funds | Joan Wyman | CFO, CI |
| 1.32.11 | 09/2011 | Official IRS City-to-City Travel Guide | Janice Young | All |
| 1.32.13 | 10/2011 | Relocation Services Program | Janice Young | All |
| 1.32.14 | 09/2011 | Gainshairing Travel Savings Program | Joan Wyman | All |
| 1.32.19 | 11/2012 | User Fee Policies and Procedures | Eva Williams | All |
| 1.32.20 | 08/2010 | Using Appropriated Funds to Purchase Meals and Light Refreshments | Tonya Alford | All |
| 1.33 STRATEGIC PLANNING, BUDGETING AND PERFORMANCE MANAGEMENT PROCESS | | | | |
| 1.33.3 | 02/2011 | Reimbursable Operating Guidelines | Angela L. Mcel | All |

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| 1.33.4 | 05/2011 | Financial Operating Guidelines | Jean Frasch | All |
| 1.34 REVENUE ACCOUNTING | | | | |
| 1.34.1 | 06/2009 | Revenue Accounting Definitions and Acronyms | Erika D. Mathis | CFO |
| 1.34.3 | 08/2009 | Audit Oversight and Analysis | William Allison | All |
| 1.34.4 | 06/2009 | Unpaid Assessments | Sonja Coombes | CFO |
| 1.35 ADMINISTRATIVE ACCOUNTING | | | | |
| 1.35.3 | 06/2013 | Receipt and Acceptance Guidelines | Cynthia Carver | All |
| 1.35.5 | 08/2012 | Advances, Prepaid Expenses, and Other Assets | Cynthia Carver | All |
| 1.35.6 | 04/2011 | Property and Equipment Accounting | Cynthia Carver | CFO |
| 1.35.7 | 09/2013 | Debt Collection | Joan Wyman | All |
| 1.35.13 | 01/2012 | Administrative Waiver | Joan Wyman | All |
| 1.35.15 | 06/2013 | Annual Close Guidelines | Cynthia Carver | All |
| 1.36 ADMINISTRATIVE ACCOUNTING FINANCIAL MANAGEMENT REPORTS | | | | |
| 1.36.2 | 10/2012 | Treasury Information Executive Repository | Joan Wyman | All |

Part 3: Submission Processing

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

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| 3.0 GENERAL | | | | |
| 3.0.257 | 10/2010 | Systems Accountability Review | Dianne Wolfe | CFO, WI, SB/SE |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.41 | 09/2009 | Accounting and Operating Reports | Joan Cannon | CFO, WI, SB/SE |
| 3.17.50 | 10/2011 | Submission Processing RRACS Procedures | Susan Orge | CFO, WI, SB/SE |
| 3.17.63 | 07/2010 | Redesign Revenue Accounting Control System | Tyesha Jackson | CFO, WI, SB/SE |

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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 ORGANIZATION AND STAFFING | | | | |
| 1.1.19 | 09/2008 | Criminal Investigation | Marsha Matthew | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.9 | 12/2010 | Resource Guide for Management Officials - Criminal Investigation | Marsha Matthew | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.5 | 12/2010 | Section 1204/Regulation 801 Guidance for Criminal Investigation (CI) | Marsha Matthew | CI |

Part 9: Criminal Investigation

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

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| 9.1 CRIMINAL INVESTIGATION MISSION AND STRATEGIES | | | | |
| 9.1.1 | 10/2013 | Mission | Judy E Ladson | CI |
| 9.1.2 | 09/2013 | Authority | Judy E. Ladson | CI |
| 9.1.3 | 02/2010 | Criminal Statutory Provisions and Common Law | Marsha Matthew | CI |
| 9.1.4 | 09/2013 | Criminal Investigation Directives and Functional Delegations of Authority | Judy Ladson | CI |
| 9.2 SKILLS AND TRAINING | | | | |
| 9.2.1 | 08/2013 | Training | Judy Ladson | CI |
| 9.2.2 | 04/2011 | Physical Fitness Program | Judy Ladson | CI |
| 9.2.3 | 07/2013 | Use of Force Procedures | Judy Ladson | CI |
| 9.3 DISCLOSURE AND PUBLICITY | | | | |
| 9.3.1 | 09/2006 | Disclosure | Marsha Matthew | CI |
| 9.3.2 | 02/2012 | Publicity and Internal Communications | Judy Ladson | CI |
| 9.4 INVESTIGATIVE TECHNIQUES | | | | |
| 9.4.1 | 11/2012 | Investigation Initiation | Judy Ladson | CI |
| 9.4.2 | 03/2012 | Sources of Information | Judy Ladson | CI |
| 9.4.4 | 07/2011 | Requests for Information | Judy Ladson | CI |
| 9.4.5 | 05/2008 | Interviews | Marsha Matthew | CI |
| 9.4.6 | 07/2013 | Surveillance and Non-Consensual Monitoring | Judy E. Ladson | CI |
| 9.4.7 | 09/2013 | Consensual Monitoring | Judy E Ladson | CI |
| 9.4.8 | 11/2012 | Undercover Operations | Judy Ladson | CI |
| 9.4.9 | 03/2013 | Search Warrants, Evidence and Chain of Custody | Judy Ladson | CI |

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| 9.4.11 | 09/2011 | Investigative Services | Judy Ladson | CI |
| 9.4.12 | 12/2010 | Arrests | Marsha Matthew | CI |
| 9.4.13 | 03/2003 | Financial Investigative Task Force | Maura Fahy | CI |
| 9.5 INVESTIGATIVE PROCESS | | | | |
| 9.5.1 | 09/2011 | Administrative Investigations and General Investigative Procedures | Judy Ladson | CI |
| 9.5.2 | 04/2006 | Grand Jury Investigations | Marsha Matthew | CI |
| 9.5.3 | 04/2006 | Criminal Investigation Strategies | Marsha Matthew | CI |
| 9.5.5 | 02/2008 | Money Laundering and Currency Crimes | Marsha Matthew | CI |
| 9.5.6 | 07/2002 | Organized Crime & Strike Force | Marsha Matthew | CI |
| 9.5.7 | 08/2003 | Narcotic Investigations | David Bergen | CI |
| 9.5.8 | 09/2007 | Investigative Reports | Marsha Matthew | CI |
| 9.5.9 | 03/2012 | Methods of Proof | Marsha Matthew | CI |
| 9.5.11 | 11/2011 | Other Investigations | Judy Ladson | CI |
| 9.5.12 | 04/2008 | Processing Completed Criminal Investigation Reports | Marsha Matthew | CI |
| 9.5.13 | 01/2009 | Civil Considerations | Marsha Matthew | CI |
| 9.5.14 | 09/2005 | Closing Procedures | Marsha Matthew | CI |
| 9.6 TRIAL AND COURT RELATED ACTIVITIES | | | | |
| 9.6.2 | 08/2008 | Plea Agreements and Sentencing Process | Marsha Matthew | CI |
| 9.6.3 | 11/2013 | Pre-Trial Procedures | Judy E Ladson | CI |
| 9.6.4 | 05/2012 | Trial | Marsha Matthew | CI |
| 9.7 ASSET SEIZURE AND FORFEITURE | | | | |
| 9.7.1 | 05/2012 | Roles, Responsibilities, and Authorities | Judy Ladson | CI |
| 9.7.2 | 05/2012 | Civil Seizure and Forfeiture | Judy Ladson | CI |
| 9.7.3 | 05/2012 | Criminal Forfeiture | Marsha Matthew | CI |
| 9.7.4 | 03/2003 | Pre-seizure Planning | Robert Cochran | CI |
| 9.7.5 | 05/2012 | Forms, Processing, and Documentation | Marsha Matthew | CI |
| 9.7.6 | 03/2013 | Custody and Storage of Seized Assets | Judy Ladson | CI |
| 9.7.7 | 11/2008 | Claims and Petitions | Marsha Matthew | CI |
| 9.7.8 | 09/2007 | Disposition of Seized and Forfeited Property | Marsha Matthew | CI |
| 9.7.9 | 08/2008 | Equitable Sharing and Reverse Asset Sharing | Marsha Matthew | CI |
| 9.7.10 | 10/2013 | International Seizures and Forfeitures | Judy E Ladson | CI |

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| 9.7.11 | 05/2008 | Abandoned Property | Marsha Matthew | CI |
| 9.7.12 | 04/2013 | Evidence Seizures | Judy Ladson | CI |
| 9.7.13 | 05/2012 | Title 26 Seizures for Forfeiture | Marsha Matthew | CI |
| 9.8 SCHEME DEVELOPMENT | | | | |
| 9.8.1 | 05/2012 | Scheme Development Center | Marsha Matthew | CI |
| 9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS) | | | | |
| 9.9.1 | 03/2011 | Employee CIMIS Responsibilities and Procedures | Marsha Matthew | CI |
| 9.9.4 | 02/2012 | Criminal Investigation Management Information System Data Fields | Marsha Matthews | CI |
| 9.10 ADMINISTRATIVE DATABASES AND SOFTWARE | | | | |
| 9.10.1 | 06/2010 | Criminal Investigation Management Information System Equipment | Judy Ladson | CI |
| 9.11 FISCAL AND PERSONNEL MATTERS | | | | |
| 9.11.1 | 01/2012 | Fiscal and Budgetary Matters | Judy Ladson | CI |
| 9.11.2 | 12/2011 | Domestic and Foreign Travel | Judy Ladson | CI |
| 9.11.3 | 03/2011 | Investigative Property | Marsha Matthew | CI |
| 9.11.4 | 11/2012 | Personnel Matters | Marsha Matthew | CI |
| 9.12 ADMINISTRATIVE AND RECORDKEEPING MATTERS | | | | |
| 9.12.1 | 07/2013 | Miscellaneous Administrative Procedures | Judy E. Ladson | CI |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.11 | 05/2009 | Chief, Communications and Liaison | Merritt Underwo | All |
| 1.10 OFFICE OF THE COMMISSIONER INTERNAL REVENUE | | | | |
| 1.10.3 | 08/2012 | Standards for Using Email | Frederick L. Cre | All |

Part 11: Communications and Liaison

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

| | | | | |
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| 11.1 COMMUNICATIONS | | | | |
| 11.1.1 | 08/2008 | Introduction | Betti Daniels | CL |
| 11.1.2 | 08/2008 | News Coverage of Tax Prosecutions | Merritt Underwo | All |
| 11.1.3 | 11/2009 | Contact With the Public and the Media | Merritt Underwo | CL |
| 11.1.4 | 03/2010 | Content Policies and Standards for Intranet Sites | Merritt L. Under | CL |
| 11.5 LEGISLATIVE AFFAIRS | | | | |
| 11.5.1 | 08/2006 | Audit Process For General Accountability Office/TIGTA | James E. South | All |
| 11.5.2 | 03/2006 | Congressional Affairs Program | Larry Hudson | All |
| 11.5.3 | 03/2012 | Guide to Congressional Correspondence | Diane Graves | All |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.10 | 06/2005 | Equal Employment Opportunity and Diversity | Pat A. Daniels | All |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.4 | 08/2013 | Organizational Planning | Felicia King | All |
| 1.1.22 | 04/2009 | Human Capital Office | Darlene M. Clai | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.1 | 01/2012 | Management Roles and Responsibilities | Darlene M. Clai | All |
| 1.20 EQUAL EMPLOYMENT OPPORTUNITY AND DIVERSITY | | | | |
| 1.20.2 | 06/2013 | Providing Reasonable Accommodation for Individuals with Disabilities | Kathy G. King | All |

Part 6: Human Resources Management

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

| | | | | |
|---|---------|---|------------------|-----|
| 6.10 AGENCY ACCOUNTABILITY SYSTEMS | | | | |
| 6.10.1 | 09/2009 | Personnel Staffing Accountability | Brenda Walker | All |
| 6.213 EXCEPTED SERVICE | | | | |
| 6.213.1 | 11/2009 | Employment in the Excepted Service | Mary Bradley | All |
| 6.250 STRATEGIC HUMAN CAPITAL MANAGEMENT | | | | |
| 6.250.1 | 06/2002 | Policies, Requirements, Responsibilities and Strategies | Roger Kriesch | All |
| 6.250.3 | 12/2012 | Delegated Examining Authority | Nina Gresham | All |
| 6.300 EMPLOYMENT | | | | |
| 6.300.1 | 11/2009 | Employment (General) | Leslie Frazier | All |
| 6.304 EXPERT AND CONSULTANT APPOINTMENTS | | | | |
| 6.304.1 | 11/2009 | Expert and Consultant Appointments | Mary Bradley | All |
| 6.307 VETERANS' RECRUITMENT APPOINTMENTS | | | | |
| 6.307.1 | 11/2009 | Veterans Employment Programs and Restoration to Duty | Norman M. Shat | All |
| 6.308 VOLUNTEER SERVICE | | | | |
| 6.308.1 | 11/2009 | Student Volunteer Service | Mary E. Bradley | All |
| 6.315 CAREER AND CAREER CONDITIONAL EMPLOYMENT | | | | |
| 6.315.1 | 11/2009 | Career and Career Conditional Employment | Leslie Frazier | All |
| 6.330 RECRUITMENT, SELECTION AND PLACEMENT | | | | |
| 6.330.1 | 12/2009 | Recruitment, Selection and Placement | Kathy Schaefer | All |
| 6.332 STRATEGIC RECRUITMENT | | | | |
| 6.332.1 | 02/2010 | Workforce Recruitment Strategies | Michele R. Willi | All |
| 6.334 TEMPORARY ASSIGNMENTS UNDER THE INTERGOVERNMENTAL PERSONNEL ACT (IPA) | | | | |

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| 6.334.1 | 11/2009 | Temporary Assignments Under the Intergovernmental Personnel Act (IPA) | Mary E. Bradley | All |
| 6.335 PROMOTION AND INTERNAL PLACEMENT | | | | |
| 6.335.1 | 03/2013 | IRS Merit Promotion and Internal Placement | Leslie P. Frazier | All |
| 6.337 EXAMINING SYSTEM | | | | |
| 6.337.1 | 11/2009 | Alternative Rating and Selection | Brenda Walker | All |
| 6.338 QUALIFICATION REQUIREMENTS | | | | |
| 6.338.1 | 12/2009 | Qualification Requirements | Melissa Towsley | All |
| 6.339 MEDICAL QUALIFICATION DETERMINATIONS | | | | |
| 6.339.1 | 11/2009 | Medical Qualification Determination Requirements | Kathy Schaefer | All |
| 6.340 OTHER THAN FULL-TIME CAREER EMPLOYMENT | | | | |
| 6.340.1 | 11/2009 | Other Than Full-Time Career Employment (Part-Time, Seasonal and Intermittent) | Leslie Frazier | All |
| 6.350 JOB ABOLISHMENT PROCEDURES - NON REDUCTION IN FORCE (RIF) | | | | |
| 6.350.1 | 08/2013 | Use of Non-Reduction in Force (RIF) Job Abolishment Procedures | Felicia King | All |
| 6.410 LEARNING AND EDUCATION | | | | |
| 6.410.1 | 10/2012 | Learning and Education Policy | Lee A. Harris | All |
| 6.410.8 | 10/2012 | Learning Technology Office Standards | Lydia Comer | All |
| 6.410.9 | 08/2013 | Training Evaluation Policy | Darlene M. Clai | HCO |
| 6.430 PERFORMANCE MANAGEMENT | | | | |
| 6.430.1 | 06/2011 | Introduction to Performance Management | John Czernek | All |
| 6.430.2 | 10/2011 | Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE) | John Czernek | All |
| 6.430.3 | 10/2011 | Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts | John Czernek | All |
| 6.430.4 | 05/2011 | Performance and Reduction in Force | John Czernek | All |
| 6.430.5 | 06/2009 | Performance Appraisals for Temporary Assignments | Steve Davis | All |
| 6.432 PERFORMANCE BASE REDUCTION IN GRADE AND REMOVAL ACTIONS | | | | |
| 6.432.1 | 01/2009 | Reduction in Grade, Band and Removal Based on Unacceptable Performance | Kathy Welch | All |
| 6.451 EMPLOYEE PERFORMANCE AND UTILIZATION | | | | |
| 6.451.1 | 10/2011 | Policies, Authorities, Categories, and Approvals | John Garufi | All |
| 6.500 PAY AND ALLOWANCES | | | | |
| 6.500.1 | 09/2013 | Pay Administration | Laurie Pagan-O | All |
| 6.511 POSITION CLASSIFICATION | | | | |

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| 6.511.1 | 03/2010 | Position Management and Classification Policy and Operational Guidance | M. Lee Mirigian | All |
| 6.530 AGGREGATE LIMITATIONS ON PAY AND SPECIAL RATE SCHEDULES | | | | |
| 6.530.1 | 01/2010 | Aggregate Limitations on Pay and Special Rate Schedules | Laurie Pagan-O | All |
| 6.531 PAY UNDER THE GENERAL SCHEDULE | | | | |
| 6.531.1 | 03/2010 | IRS Pay Under the General Schedule | Laurie Pagan-O | All |
| 6.536 GRADE AND PAY RETENTION | | | | |
| 6.536.1 | 10/2010 | IRS Grade and Pay Retention | Laurie Pagan-O | All |
| 6.550 PAY ADMINISTRATION | | | | |
| 6.550.1 | 12/2009 | Pay Administration | Vince Ackerman | All |
| 6.575 RECRUITMENT, RELOCATION, RETENTION, AND EXTENDED ASSIGNMENT INCENTIVES | | | | |
| 6.575.1 | 09/2013 | IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives | Quovadis Tumli | All |
| 6.576 VOLUNTARY SEPARATION INCENTIVE PAYMENTS (VSIP) | | | | |
| 6.576.1 | 01/2010 | Use of Direct Buyouts (VSIP) and Job Swaps | Charles W Gray | All |
| 6.610 HOURS OF DUTY | | | | |
| 6.610.1 | 01/2013 | IRS Hours of Duty | Diane Link | All |
| 6.630 ABSENCE AND LEAVE | | | | |
| 6.630.1 | 03/2013 | IRS Absence and Leave | Nancy E. Hewitt | All |
| 6.711 LABOR-MANAGEMENT RELATIONS | | | | |
| 6.711.1 | 10/2010 | Authorities, Responsibilities, and Processes | Madeline M. Me | All |
| 6.711.2 | 03/2011 | Processing Information Requests | Madeline Mendo | All |
| 6.715 VOLUNTARY SEPARATIONS AND REDUCTIONS IN GRADE OR PAY | | | | |
| 6.715.1 | 07/2002 | Policies, Responsibilities, Requirements, and Procedures | Madeline M. Me | All |
| 6.731 SUITABILITY DETERMINATIONS FOR EMPLOYMENT | | | | |
| 6.731.1 | 11/2009 | Suitability Determinations for Employment | Norman Shatz | All |
| 6.735 ETHICS AND CONDUCT MATTERS | | | | |
| 6.735.1 | 10/2010 | Ethics and Conduct Matters: Guidance | Madeline Mendo | All |
| 6.751 DISCIPLINE AND DISCIPLINARY ACTIONS | | | | |
| 6.751.1 | 11/2008 | Policies, Responsibilities, Authorities, and Guidance | Sharon M. Lee | All |
| 6.752 DISCIPLINARY SUSPENSIONS AND ADVERSE ACTIONS | | | | |
| 6.752.1 | 11/2008 | Disciplinary Suspensions of 14 Days or Less | Sharon M. Lee | All |
| 6.752.2 | 10/2010 | Adverse Actions | Sharon M. Lee | All |
| 6.771 AGENCY GRIEVANCE SYSTEM | | | | |
| 6.771.1 | 10/2012 | Agency Grievance System (AGS) | Madeline Mendo | All |

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| 6.771.2 | 02/2013 | Grievance Examiner Handbook | Madeline M. Me | All |
| 6.800 EMPLOYEE BENEFITS | | | | |
| 6.800.1 | 02/2011 | Workers' Compensation Program | Deborah Corbin | All |
| 6.800.2 | 12/2010 | Telework (Flexiplace) Program | Candice Fulton | All |
| 6.800.3 | 05/2013 | Employee Assistance & Worklife Referral Program | Earline Hill | All |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.12 | 07/2012 | Technology Officer | Ruth Shannon | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.62 | 12/2011 | Division/ Function Delegation of Authorities for Modernization and Information Technology Services (MITS) | Norah Stevens | All |

Part 2: Information Technology

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

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| 2.2 PARTNERSHIP CONTROL SYSTEM | | | | |
| 2.2.1* | 01/2011 | Partnership Control System Chapter Overview | Melissa Seward | IT, ODs, Appeals |
| 2.2.2 | 01/2011 | PCS Command Code TSLOD | Melissa Seward | IT, ODs, Appeals |
| 2.2.3 | 01/2011 | PCS Command Code TSCHG | Linda Bottalico | IT, ODs, Appeals |
| 2.2.4 | 01/2011 | PCS Command Code TSINQ | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.5 | 01/2011 | PCS Command Code TSDEL | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.6 | 01/2011 | PCS Command Code TSNOT | Melissa Seward | IT, ODs, Appeals |
| 2.2.7 | 01/2011 | PCS Command Code TSCLS | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.8 | 01/2011 | PCS Command Code MSCHG | Melissa J. Sewa | IT, ODs, Appeals |
| 2.2.9 | 01/2011 | PCS Command Code TSUMY | Melissa Seward | IT, ODs, Appeals |
| 2.3 IDRS TERMINAL RESPONSES | | | | |
| 2.3.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Responses | Randy Bartlett | All |
| 2.3.2* | 03/2010 | Introduction to IDRS Terminal Responses | Jeff Stambaugh | All |
| 2.3.8* | 06/2011 | Standard Validity Criteria | Stuart Boswell | All |
| 2.3.9* | 11/2011 | Security Command for IDRS Users | Carl Gardner | All |
| 2.3.10 | 12/2012 | Command Codes MFREQ and RECON | Luann Diroff | All |
| 2.3.11* | 11/2012 | Command Codes TXMOD and SUMRY | Laura Walinsky | All |
| 2.3.12 | 11/2012 | Comman Code ACTON | Rudy Wantin | All |
| 2.3.13* | 04/2013 | Command Codes FFINQ, REINF, and REMFE | Roger Cabanilla | All |
| 2.3.15* | 11/2012 | Command Code ENMOD | Laura Walinsky | All |
| 2.3.16 | 12/2011 | Command Code RFINK and RAFRQ | Hal Sill | All |
| 2.3.17 | 06/2013 | Command Code ESTABD | Jessica Webb | All |

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| 2.3.18 | 01/2010 | Command Code ESTABM | Doyle Wiley | All |
| 2.3.20 | 06/2011 | Command Code URINQ (URF) | Faye R. Elhajj | All |
| 2.3.25 | 01/2011 | Command Codes DM1DT and DTVUE | Mark Trauernich | All |
| 2.3.26 | 11/2012 | Command Code TDINQ | Randy Bartlett | All |
| 2.3.27 | 06/2012 | Command Code ECREQ | H. Fritz Brown | All |
| 2.3.28 | 06/2013 | Command Code FTDPN | Christopher Lec | All |
| 2.3.29 | 11/2012 | Command Codes INTST, ICOMP, and COMPA | Christopher Lec | All |
| 2.3.30 | 12/2012 | Command Code DAILY | Randy Bartlett | All |
| 2.3.31 | 11/2012 | Command Codes CFINK and RPINK for CAF Inquiry | Jill Davis | All |
| 2.3.32* | 10/2012 | Command Code MFTRA | Gary San Souci | All |
| 2.3.34 | 01/2011 | Command Code PATRA | Gary San Souci | IT, ODs, Appeals, TAS, CI |
| 2.3.35* | 11/2013 | Command Code IRPTR | Anthony Blake | IT, ODs, Appeals, TAS, CI |
| 2.3.36 | 12/2011 | Command Code SCFTR | Donnetta F War | IT, ODs, Appeals, TAS, CI |
| 2.3.37 | 12/2012 | Command Code UPTIN for the GUF System | Donna Hanco | IT, ODs, Appeals, TAS, CI |
| 2.3.38 | 12/2012 | Command Code TXCMP | Aaron Person | IT, ODs, Appeals, TAS, CI |
| 2.3.39 | 06/2009 | Command Code FTPIN | Nicholas Majka | IT, ODs, Appeals, TAS, CI |
| 2.3.40 | 01/2009 | Command Code PICRD | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.41 | 01/2009 | Command Code PIEST | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.43 | 01/2009 | Command Code PIFTF | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.44* | 07/2009 | Command Code PIVAR | Richard S. Grec | IT, ODs, Appeals, TAS, CI |
| 2.3.45 | 06/2011 | Command Code XSINQ | Faye Elhajj | IT, ODs, Appeals, TAS, CI |
| 2.3.47* | 12/2011 | Command Codes INOLE, EOGEN and SPARQ | Elaine Galayda | IT, ODs, Appeals, TAS, CI |
| 2.3.48 | 12/2012 | Command Code UPDIS for the GUF System | Donna Hanco | IT, ODs, Appeals, TAS, CI |
| 2.3.49 | 11/2012 | Command Code EICMP | Stuart Boswell | IT, ODs, Appeals, TAS, CI |

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| 2.3.50 | 01/2007 | Command Code LVREQ | Toi Tatum-Aitchi | IT, ODs, Appeals, TAS, CI |
| 2.3.51 | 05/2013 | Command Code IMFOL | Cynthia Meyers | IT, ODs, Appeals, TAS, CI |
| 2.3.52 | 06/2013 | Command Codes RTVUE, RTFTP | Venu Kakulama | IT |
| 2.3.53 | 04/2013 | Command Code PMFOL | Marvin J. Rice | IT, ODs, Appeals, TAS, CI |
| 2.3.54* | 08/2009 | Command Code DDBOL | Tony Tropea | IT, ODs, Appeals, TAS, CI |
| 2.3.55 | 12/2012 | Command Codes ELFUP and ELFRQ | Cindy Rothman | IT, ODs, Appeals, TAS, CI |
| 2.3.56 | 01/2010 | Command Code ESTABR | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.57 | 12/2011 | Command Code BRTVU | Jeff Stambaugh | LB, SB/SE, TE/GE, WI |
| 2.3.59* | 12/2012 | Command Codes BMFOL and BMFOR | Deborah Redfer | CI, SB/SE, WI |
| 2.3.60 | 12/2012 | Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP | Winnie Wilkinso | IT, ODs, Appeals, TAS, CI |
| 2.3.62 | 01/2010 | Command Code ESTAB | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.63 | 06/2013 | Command Codes RPVUE, RPVCU and RPPRT | Venu Kakulama | IT, ODs, Appeals, TAS, CI |
| 2.3.64 | 12/2012 | Command Code EMFOL | Deborah Redfer | IT, ODs, Appeals, TAS, CI |
| 2.3.65 | 12/2012 | EPMF Return Transaction File On-Line (ERTV) Research | Deborah Redfer | IT, TEGE |
| 2.3.66 | 03/2013 | Command Codes PLINF and PLINQ | Toby B. Brown | IT, ODs, Appeals, TAS, CI |
| 2.3.68 | 12/2012 | Command Code DUPOL | Mark Trauernich | IT, ODs, Appeals, TAS, CI |
| 2.3.69 | 08/2009 | Command Code VPARS | Don Moss | IT, ODs, Appeals, TAS, CI |
| 2.3.70 | 08/2013 | Command Code EFTPS | Pamela Plunkitt | IT, ODs, Appeals, TAS, CI |
| 2.3.71 | 01/2009 | Command Code ATINQ | Mariam Sullivan | IT, ODs, Appeals, TAS, CI |
| 2.3.73 | 11/2012 | Command Codes TRDBV, TRERS, TRPRT and R8453 | Ruth Lucas | IT, ODs, Appeals, TAS, CI |
| 2.3.74 | 12/2012 | Command Code DDPOL | Elaine Galayda | IT, ODs, Appeals, TAS, CI |

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| 2.3.76 | 01/2010 | Command Code ISTSD | Gina Tutt | IT, ODs, Appeals, TAS, CI |
| 2.3.77 | 06/2013 | Command Code ISTSE | Gina Tutt | IT, ODs, Appeals, TAS, CI |
| 2.3.78 | 12/2011 | Command Code LOCAT | Valerie Bockaire | IT, ODs, Appeals, TAS, CI |
| 2.3.79 | 02/2012 | Command Code CDPWEB (CDPTA, CDPTE) | Richard Hicks | IT, ODs, Appeals, TAS, CI |
| 2.3.80 | 01/2009 | Command Code DDBKD | Freda Lee | IT, ODs, Appeals, TAS, CI |
| 2.3.81 | 01/2011 | Command Code ESTAB A | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.82 | 01/2011 | Command Code ESTABH | Doyle Wiley | IT, ODs, Appeals, TAS, CI |
| 2.3.85* | 06/2013 | Command Code DFAST | Keith Haley | IT |
| 2.4 IDRS TERMINAL INPUT | | | | |
| 2.4.1 | 12/2012 | Section Titles and Command Codes for IDRS Terminal Input | Randy Bartlett | All |
| 2.4.2* | 12/2011 | IDRS Terminal Input -Introduction and Security Command Codes SINON, SINOF, and RMODE for IDRS Terminal Input | Carl C. Gardner | All |
| 2.4.4 | 01/2010 | Command Code MESSG | Greg Larson | All |
| 2.4.5 | 01/2011 | Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN and QRIND for the Quality Review System | Myra Chapman | All |
| 2.4.6 | 01/2009 | Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV | David Willard | All |
| 2.4.7 | 11/2012 | Command Codes KAFRM, KAFAD, UPTCF,UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update | Jill Davis | All |
| 2.4.8 | 11/2012 | Command Codes ESIGN and BSIGN | Dorinda Allen | All |
| 2.4.9 | 11/2012 | Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG | Rudolph Wantin | All |
| 2.4.10 | 11/2012 | Command Codes EOREQ and EOCHG | Rudolph Wantin | All |
| 2.4.11 | 01/2009 | Command Code NMFTM | Aaron Person | IT, LBI, SB/SE, TE/GE, WI |
| 2.4.12 | 12/2011 | Command Codes DELET and CCPYT | Fern Overbaugh | All |
| 2.4.13 | 01/2011 | Command Code TERUP | Myra Chapman | All |
| 2.4.14 | 01/2011 | Command Code NMFST | Aaron Person | All |

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| 2.4.15 | 02/2012 | Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK and TXCTL for Area Office Payment Processing | Stuart Boswell | All |
| 2.4.16 | 06/2013 | Command Codes REQ54 and ADJ54 | Eddie Walker | All |
| 2.4.17 | 06/2013 | Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48 | Gina Tutt | All |
| 2.4.19 | 11/2012 | Command Codes REQ77, FRM77 and FRM7A | Matthew Cline | All |
| 2.4.20* | 06/2013 | Command Codes RFUND and REFAP | Amy Crowe | All |
| 2.4.21 | 01/2010 | Command Code CHK64 and CHK64R | Stuart Boswell | All |
| 2.4.22* | 01/2010 | Command Code CRMNL | Aaron Person | All |
| 2.4.23 | 07/2009 | Command Code CHKCLR and CHKCL | Stuart Boswell | All |
| 2.4.24 | 06/2013 | Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT | Faye R. Elhajj | All |
| 2.4.25 | 12/2012 | Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ | Charla L. Long | All |
| 2.4.26 | 11/2012 | Command Codes FRM14, FRM49 and TDIRQ | Randy Bartlett | All |
| 2.4.27 | 12/2011 | Command Code ASGNI/ASGNB formerly TSIGN | Valerie Bockarie | All |
| 2.4.28* | 11/2012 | Command Code STAUP, STATI, STATB | John Troutman | All |
| 2.4.29 | 01/2010 | Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing | Fritz Brown | All |
| 2.4.30* | 06/2013 | Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL and IADIS | John Troutman | All |
| 2.4.31* | 12/2011 | Command Code LEVY | Fritz Brown | All |
| 2.4.32* | 01/2010 | Command Code PDTUP | Aaron Person | All |
| 2.4.33 | 11/2012 | Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer | Matthew Cline | All |
| 2.4.34 | 06/2011 | Command Code DOALL | Doyle Wiley | All |
| 2.4.35 | 01/2010 | Command Code STN90 | Doyle Wiley | All |
| 2.4.37 | 12/2011 | Command Code NOREF Overview | Fritz Brown | All |
| 2.4.38 | 07/2010 | Command Code CSEDR | Franciea J. You | All |
| 2.4.39 | 07/2010 | Command Codes ASEDD and ASED | Franciea J. You | All |
| 2.4.40 | 11/2012 | Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG | Hal Sill | All |
| 2.4.41 | 11/2012 | Command Code UNLCE | John Troutman | All |
| 2.4.42 | 01/2012 | Command Code CCASG for Case Control Activity System | Roger Cabanilla | All |

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| 2.4.43 | 12/2012 | Command Code PINEX | Christopher Lec | All |
| 2.4.44 | 06/2013 | Command Codes XSADD, XSREF, XSAPL, XSOUT and XSENT | Faye Elhajj | All |
| 2.4.45* | 01/2010 | Command Code NRP97 | Nicholas Majka | All |
| 2.4.46 | 12/2011 | Command Code EPLAN | Tammy Costa | All |
| 2.4.47 | 01/2010 | Command Code VPMSG | Don Moss | All |
| 2.4.48 | 01/2010 | Command Code VPPIN | Don Moss | All |
| 2.4.50 | 01/2009 | Command Code ASIGN | Miriam Sullivan | All |
| 2.4.52 | 01/2010 | Command Codes TPCIN and TPCOL | Elaine Galayda | All |
| 2.4.53 | 01/2007 | Command Code DUPED | James Chou | All |
| 2.4.54* | 11/2011 | Command Codes CSPOD, CSPSP, CSSAD and CSZIP | Marion Solomon | All |
| 2.4.55* | 11/2011 | Command Code CSORD | Marion Solomon | All |
| 2.4.56 | 01/2011 | Command Code ISTR | Gina Tutt | All |
| 2.4.57 | 01/2009 | Command Code CDPTR | Richard Hicks | All |
| 2.4.58 | 06/2011 | Command Code DDBCK/ DDBCVC / DDBCS | Freda Lee | All |
| 2.4.59 | 11/2012 | Command Code TMSSN | Crettia Hunter | All |
| 2.5 SYSTEMS DEVELOPMENT | | | | |
| 2.5.1 | 09/2006 | Systems Development | Catrina R. Edwa | IT |
| 2.5.3 | 03/2007 | Programing Techniques and Source Code Standards | Joe Holmes | IT |
| 2.5.4 | 04/2005 | Document Standards | Deborah Falling | IT |
| 2.5.5 | 04/2005 | Guidelines for Preparing Program Requirements Packages (PRPs) | Deborah Falling | IT |
| 2.5.7 | 04/2005 | Data Name Standards | Terri L. Johnson | IT |
| 2.5.10 | 06/2010 | Function Point Standards | Joe Holmes | IT |
| 2.5.11 | 04/2005 | Analysis Techniques and Deliverables | Catrina R. Edwa | IT |
| 2.5.12 | 04/2005 | Design Techniques and Deliverables | Terri L. Johnson | IT |
| 2.5.13 | 04/2005 | Database Design Techniques and Deliverables | Terri L. Johnson | IT |
| 2.5.14 | 06/2010 | Quality Assurance (QA) | Denise Patterso | IT |
| 2.7 MODERNIZATION AND INFORMATION TECHNOLOGY SERVICES (MITS) OPERATIONS | | | | |
| 2.7.1* | 05/2013 | Inter-center | Scott Rockwell | IT |
| 2.7.2* | 05/2013 | Computing Center | Scott Rockwell | IT |
| 2.7.4* | 04/2013 | Magnetic Media Management | Jodi Robair | IT |

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| 2.7.5* | 01/2011 | System Control Point (SCP) - Configuration Management | Theresa Brown | IT |
| 2.7.6* | 01/2010 | Systems Scheduling | Theresa Brown | IT |
| 2.7.9 | 11/2012 | Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness | Angie Quaglio | IT |
| 2.8 AUDIT INFORMATION MANAGEMENT SYSTEM (AIMS) | | | | |
| 2.8.1* | 12/2012 | Introduction to AIMS REALTIME Processing | Sherry Little | IT, ODs, Appeals |
| 2.8.2 | 11/2012 | AIMS Command Code AM424 | Sherry Little | IT, ODs, Appeals |
| 2.8.3 | 11/2012 | AIMS Command Code AMDIS | Sherry Little | IT, ODs, Appeals |
| 2.8.4 | 11/2012 | AIMS Command Code AMSTU | Sherry Little | IT, ODs, Appeals |
| 2.8.5 | 11/2012 | AIMS Command Code AMSOC | Sherry Little | IT, ODs, Appeals |
| 2.8.6* | 11/2012 | AIMS Command Code AMAXU | Sherry Little | IT, ODs, Appeals |
| 2.8.7* | 11/2012 | AIMS Command Code AMCLS | Sherry Little | IT, ODs, Appeals |
| 2.8.8 | 11/2012 | AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, AMLAB | Sherry Little | IT, ODs, Appeals |
| 2.8.9 | 12/2012 | AIMS Command Code AMRET | Sherry Little | IT |
| 2.9 INTEGRATED DATA RETRIEVAL SYSTEM PROCEDURES | | | | |
| 2.9.1* | 11/2012 | Integrated Data Retrieval System | Charlene Mathis | IT |
| 2.11 IDRS CORRESPONDENCE SYSTEM | | | | |
| 2.11.1 | 04/2013 | IDRS Correspondence | David Le | IT |
| 2.12 SECURITY AND PRIVACY | | | | |
| 2.12.1* | 12/2011 | The Use of Integrated Data Retrieval System (IDRS) | Theresa Brown | All |
| 2.13 ENTERPRISE NETWORKS | | | | |
| 2.13.1 | 04/2013 | Introduction | Nathaniel W. Ob | All |
| 2.13.3 | 07/2013 | Voice Premise Communications | Sabrina Branch | All |
| 2.13.4 | 07/2013 | Voice Messaging System | Sabrina Branch | All |
| 2.13.5 | 07/2013 | Federal Technology Service (Long Distance) | Sabrina Branch | All |
| 2.13.6 | 07/2013 | Wireless Communications | Sabrina Branch | All |
| 2.13.7 | 07/2013 | Calling Card Ordering System | Sabrina Branch | All |
| 2.13.8 | 07/2013 | Voice Systems Security | Sabrina Branch | IT |
| 2.13.11 | 06/2013 | Day-to-Day IT Security Procedures for Enterprise Networks | Nathaniel W. Ob | All |
| 2.13.13 | 08/2013 | Enterprise Electronic Fax (EEFax) | Sabrina Branch | IT |
| 2.13.15* | 07/2013 | Domain Name System (DNS) | Nathaniel W. Ob | All |

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| 2.13.25 | 07/2013 | Video Conference Services | Sabrina Branch | All |
| 2.14 ASSET MANAGEMENT | | | | |
| 2.14.1 | 11/2011 | Information Technology (IT) Asset Management | Adrienne Mccoy | IT |
| 2.14.2 | 03/2010 | Enterprise Incident Management Standards | Kristin Thiel | IT |
| 2.15 ENTERPRISE ARCHITECTURE (EA) | | | | |
| 2.15.1 | 02/2009 | Enterprise Architecture (EA) Overview | Li-Ming Huang | All |
| 2.16 ENTERPRISE LIFE CYCLE (ELC) | | | | |
| 2.16.1 | 04/2012 | Enterprise Life Guidance | Thomas A Garre | IT |
| 2.21 REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | | | | |
| 2.21.1 | 02/2013 | Introduction to Requisition Processing for Information Technology (IT) | Julie Devaughn | All |
| 2.22 REQUIREMENTS AND DEMAND MANAGEMENT | | | | |
| 2.22.1 | 09/2012 | Unified Work Request (UWR) Processsss | Jeffery Smith | All |
| 2.25 WEB SERVICES | | | | |
| 2.25.2 | 08/2008 | IRS Portal and Extranet Usage Standard | Li-Ming Huang | All |
| 2.25.3 | 08/2009 | Intranet Site and Web Server Registration Procedures | Nicole Dickason | All |
| 2.25.5 | 04/2006 | Accessibility Guidelines for the Web | Kevin Acoven | All |
| 2.25.13 | 04/2006 | IRS Domain Naming Standards | Kevin Acoven | All |
| 2.25.14 | 04/2006 | Portal Environment Usability Services | Kevin Acoven | All |
| 2.27 CONFIGURATION MANAGEMENT | | | | |
| 2.27.1 | 01/2010 | Configuration Management | Hema Srinivas | IT |
| 2.100 INTERGRATED PROCESS MANAGEMENT | | | | |
| 2.100.1 | 09/2013 | Integrated Process Management Guidance and Procedures | Edith Henry | IT |
| 2.100.2 | 10/2013 | Integrated Process Management Standardization Process | Alexander Holga | IT |
| 2.100.4 | 09/2013 | Integrated Process Architecture | Yalonda Beverly | IT |
| 2.110 REQUIREMENTS ENGINEERING | | | | |
| 2.110.1 | 02/2013 | Requirements Engineering Directive | Ron Bellante | IT |
| 2.110.2 | 02/2013 | Requirements Engineering Process | Ron Bellante | IT |
| 2.120 ENGINEERING | | | | |
| 2.120.1 | 09/2013 | Engineering Policy | Neil Kim | IT |
| 2.127 SOFTWARE TESTING STANDARDS AND PROCEDURES | | | | |
| 2.127.1 | 05/2013 | IT Test Policy | Felecia Lee | IT |
| 2.127.2 | 05/2013 | IT Software Testing Procedures | Felecia Lee | IT |
| 2.150 CONFIGURATION AND CHANGE MANAGEMENT | | | | |

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| 2.150.1 | 09/2013 | Configuration and Change Management Directive | Darryl Owens | IT |
| 2.150.2 | 09/2013 | Configuration Management | Darryl Owens | IT |
| 2.150.3 | 07/2013 | Change Management (ChM) Policy | Darryl Owens | IT |
| 2.152 DATA ENGINEERING | | | | |
| 2.152.1 | 09/2013 | Data Engineering Directives | Jenchung Wang | IT |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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| 10.8 INFORMATION TECHNOLOGY (IT) SECURITY | | | | |
| 10.8.1* | 05/2012 | Policy and Guidance | Michael R. Pierr | All |
| 10.8.2 | 09/2012 | IT Security Roles and Responsibilities | Denise Crisco | All |
| 10.8.3* | 07/2013 | Audit Logging Security Standards | Randi M. Founta | IT |
| 10.8.5* | 11/2012 | Domain Name System Security Extensions (DNSSEC) Security Policy | Denise M. Crisc | All |
| 10.8.6 | 01/2013 | Secure Application Development | Sandra L. Johns | IT |
| 10.8.7 | 04/2013 | MAC OS X Security Policy | Denise Crisco | All |
| 10.8.8 | 08/2010 | Live Data Protection | Kathleen M. Bra | All |
| 10.8.9* | 12/2012 | Virtualization Security Policy | Sandra L. Johns | |
| 10.8.10* | 04/2013 | Linux and Unix Security Policy | Sandra L. Johns | IT |
| 10.8.20* | 06/2013 | Windows Security Policy | Denise Crisco | All |
| 10.8.21* | 04/2013 | Database Security Policy | Denise Crisco | All |
| 10.8.22* | 04/2013 | Web Server Security Policy | Denise Crisco | All |
| 10.8.26 | 10/2012 | Laptop Computer Security Policy | Randi M. Founta | All |
| 10.8.27 | 10/2012 | Internal Revenue Service Policy on Limited Personal Use of Government Information Technology Resources | Randi Fountian | IT |
| 10.8.30* | 10/2012 | Unisys Operating Systems Security Standards | Olga Plotkin | IT |
| 10.8.32* | 10/2012 | IBM Mainframe System Security Requirements | Olga Plotkin | IT |
| 10.8.34* | 10/2011 | Integrated Data Retrieval System (IDRS) Security Handbook | Carl C Gardner | IT |
| 10.8.40 | 10/2012 | Wireless Security Policy | Joseph Nolan | All |
| 10.8.50 | 08/2012 | Service-wide Security Patch Management | Joseph Nolan | All |
| 10.8.52 | 07/2013 | PKI Security Policy | Richard Kinkead | All |
| 10.8.54* | 12/2012 | Minimum Firewall Administration Requirements | Joseph Nolan | All |

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| 10.8.60 | 10/2012 | Information Technology Disaster Recovery Policy and Guidance | Sandra Johnson | All |
| 10.8.62 | 07/2013 | Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process | Sandra L. Johns | All |

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

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.24 | 11/2006 | Large and Mid-Size Business Division | Keith Fowler | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.24 | 01/2013 | Central Withholding Agreement Program Group Manager Handbook | Casey Kamiyam | LBI |

Part 4: Examining Process

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

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| 4.1 PLANNING AND SPECIAL PROGRAMS | | | | |
| 4.1.20 | 07/2007 | Hqtrs & Industry Offices Responsible for LMSB PSP | Terri Honchaurk | LBI |
| 4.1.21 | 08/2007 | LMSB Planning and Monitoring | Terri Honchaurk | LBI |
| 4.1.22* | 03/2010 | LMSB Workload Study | Terri Honchaurk | LBI |
| 4.1.23 | 07/2007 | Determining Return Needs for LMSB | Terri Honchaurk | LBI |
| 4.1.24* | 03/2010 | LMSB Sources of Returns, Ordering and Classification | Terri Honchaurk | LBI |
| 4.1.25 | 07/2007 | LMSB Inventory Ordering and Return Delivery Systems | Terri Honchaurk | LBI |
| 4.10 EXAMINATION OF RETURNS | | | | |
| 4.10.20 | 01/2005 | Requesting Audit, Tax Accrual, or Tax Reconciliation Workpapers | Michael Boccaro | LBI, SB/SE, TE/GE, Appeals |
| 4.10.21 | 07/2008 | U.S. Withholding Agent Examinations - Form 1042 | Linh M. Vu | LBI |
| 4.10.26 | 08/2012 | Net Rate Netting Procedures for LB&I Cases | Sherry Holderby | LBI, SB/SE |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | | |
| 4.11.6 | 05/2005 | Change in Accounting Method | Philip Whitworth | SB/SE, LBI |
| 4.30 LMSB GENERAL PROCEDURES | | | | |
| 4.30.1 | 01/2002 | Pre-Filing Agreement Program | Melanie Perrin | LBI |
| 4.30.3 | 10/2010 | Overseas Posts | Maggie Modig | LBI |
| 4.35 PARTNERSHIP AND S CORPORATIONS | | | | |
| 4.35.1 | 05/2006 | Tax Audit Guidelines | Barbara Hecimo | All |
| 4.35.2 | 05/2006 | Audit Techniques for Business Returns | Barbara Hecimo | All |
| 4.36 JOINT COMMITTEE PROCEDURES | | | | |

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| 4.36.1 | 05/2010 | Joint Committee Process Overview | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.2 | 05/2010 | Identification of Joint Committee Cases | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.3 | 05/2010 | Examiner's Responsibilities | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.4 | 05/2010 | Joint Committee Specialist Procedures | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.36.5 | 05/2010 | Reports | Bonnie Mirante | LBI, SB/SE, Appeals, Chief Counsel |
| 4.37 FINANCIAL PRODUCTS AND TRANSACTIONS | | | | |
| 4.37.1 | 10/2010 | Financial Products Specialty | Ruth Levine | ODs, Appeals |
| 4.40 TECHNICAL ADVISOR PROGRAM | | | | |
| 4.40.1 | 03/2002 | Technical Advisor Program | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.40.2 | 03/2002 | Program Responsibilities and Duties | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.40.4 | 05/2006 | Petroleum Industry Program | Terry Loendorf | LBI, SB/SE, TE/GE |
| 4.41 OIL AND GAS INDUSTRY | | | | |
| 4.41.1 | 01/2011 | Oil and Gas Handbook | Terry Loendorf | LBI, SB/SE |
| 4.42 INSURANCE INDUSTRY | | | | |
| 4.42.1 | 05/2002 | Introduction | Cheryl Reimer | LBI, SB/SE |
| 4.42.2 | 05/2002 | Life Insurance Companies | Cheryl Reimer | LBI, SB/SE |
| 4.42.3 | 05/2002 | Examination Methods and Techniques | Cheryl Reimer | LBI, SB/SE |
| 4.42.4 | 05/2002 | Audit Techniques for Specific Areas/Potential Adjustments | Cheryl Reimer | LBI, SB/SE |
| 4.42.5 | 05/2002 | Miscellaneous | Cheryl Reimer | LBI, SB/SE |
| 4.42.6 | 05/2002 | Glossary | Cheryl Reimer | LBI, SB/SE |
| 4.43 RETAIL INDUSTRY | | | | |
| 4.43.1 | 07/2009 | Retail Industry | David F. Moser | LBI, SB/SE, Chief Counsel |
| 4.44 SUBCHAPTER T COOPERATIVES | | | | |
| 4.44.1 | 01/2002 | IRC Section 521 Exempt Farmers' Cooperatives | Tracy Holtslag | TE/GE, LBI, SB/SE, Chief Counsel |
| 4.46 LB&I GUIDE FOR QUALITY EXAMINATIONS | | | | |
| 4.46.1 | 07/2011 | Overview | Scott Silvers | LBI |

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| 4.46.2 | 07/2011 | Administrative Matters and Annual Compliance Plan | Scott Silvers | LBI |
| 4.46.3 | 09/2013 | Planning The Examination | Scott Silvers | LBI |
| 4.46.4 | 11/2011 | Inspection and Fact Finding | Scott Silvers | LBI |
| 4.46.5 | 07/2011 | Issue Development, Proposal and Resolution. | Scott Silvers | LBI |
| 4.46.6 | 05/2013 | Workpapers and Reports Resources | Peter Radjenovi | LBI |
| 4.46.7 | 07/2011 | Post Examination Activities | Scott Silvers | LBI |
| 4.47 COMPUTER AUDIT SPECIALIST | | | | |
| 4.47.1 | 08/2002 | Computer Audit Specialist Program (CAS) | Rich Mort | LBI, SB/SE |
| 4.47.2 | 08/2002 | CAS Technical and Procedural Information | Rich Mort | LBI, SB/SE |
| 4.47.3 | 07/2011 | Statistical Sampling Auditing Techniques | Jerry Goguen | All |
| 4.48 ENGINEERING PROGRAM | | | | |
| 4.48.1 | 05/2006 | Overview of Engineering Program | Mark Janus | LBI, SB/SE |
| 4.48.3 | 07/2006 | Tangible Personal Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.4 | 07/2006 | Business Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.5 | 07/2006 | Intangible Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.48.6 | 07/2006 | Real Property Valuation Guidelines | Mark Janus | LBI, SB/SE |
| 4.49 ECONOMIST PROGRAM | | | | |
| 4.49.1 | 11/2006 | Overview - Economist Program | Charles Adelber | LBI, SB/SE |
| 4.51 LB&I CASE MANAGEMENT | | | | |
| 4.51.1 | 04/2007 | Rules of Engagement | David Lindenba | LBI |
| 4.51.2 | 12/2005 | LMSB Administrative Guidance | Shirley Lee | LBI, SB/SE, TE/GE |
| 4.51.3 | 01/2007 | Limited Issue Focused Examinations (LIFE) | Scott Silvers | LBI |
| 4.51.4 | 01/2007 | LMSB/APPEALS Fast Track Settlement Program (FTS) | Monica Jones | LBI, SB/SE, Appeals, CC |
| 4.51.5 | 04/2007 | Industry Focus and Control of LMSB Compliance Issues | Peggy Bruce | LBI, SB/SE |
| 4.51.6 | 08/2007 | Issue Management Process Guide | Peggy Bruce | LBI |
| 4.51.8 | 06/2012 | Compliance Assurance Process (CAP) Examinations | Lisa Rupert | LBI, SB/SE |
| 4.52 GLOBAL HIGH WEALTH INDUSTRY | | | | |
| 4.52.1 | 08/2013 | Global High Wealth Industry Processes and Procedures | Troy Venable | LBI |
| 4.60 INTERNATIONAL PROCEDURES | | | | |
| 4.60.1 | 01/2002 | Exchange of Information | Venicia Holmes | LBI, SB/SE |

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| 4.60.2 | 01/2002 | Mutual Agreement Procedures and Report Guidelines | David Marion | LBI, SB/SE |
| 4.60.3 | 01/2002 | Tax Treaty Related Matters | David Marion | LBI, SB/SE |
| 4.60.4 | 09/2004 | LMSB International Programs | James Nasto | LBI, SB/SE |
| 4.60.5 | 09/2004 | Classification of International-Feature Returns | James Nasto | LBI, SB/SE |
| 4.60.6 | 03/2007 | International Referral Criteria and Procedures | James Nasto | LBI, SB/SE |
| 4.60.7 | 09/2004 | Guidelines for Evaluating International Referrals | James Nasto | LBI, SB/SE |
| 4.60.8 | 09/2006 | International Examination and Processing Procedures | James Nasto | LBI, SB/SE |
| 4.60.9 | 09/2004 | International Examiner's Report | James Nasto | LBI, SB/SE |
| 4.61 INTERNATIONAL PROGRAM AUDIT GUIDELINES | | | | |
| 4.61.1 | 05/2006 | Overview of Guidelines | Nanette Hamilto | LBI, SB/SE |
| 4.61.2 | 05/2006 | Foreign Based Books and Records | Nanette Hamilto | LBI, SB/SE |
| 4.61.3 | 05/2006 | Development of IRC 482 Cases | Matt Hartman | LBI, SB/SE |
| 4.61.4 | 05/2006 | Information Gathering | Nanette Hamilto | LBI, SB/SE |
| 4.61.5 | 05/2006 | Entity Classification | Nanette Hamilto | LBI, SB/SE |
| 4.61.6 | 05/2006 | Boycotts | Nanette Hamilto | LBI, SB/SE |
| 4.61.7 | 05/2006 | Controlled Foreign Corporations | Nanette Hamilto | LBI, SB/SE |
| 4.61.8 | 05/2013 | ETI (Extraterritorial income), IC-DISCs and FSCs | Kay Dove | LBI, SB/SE |
| 4.61.9 | 05/2006 | Possessing Corporation | Nanette Hamilto | LBI, SB/SE |
| 4.61.10 | 05/2006 | Foreign Tax Credit | Nanette Hamilto | LBI, SB/SE |
| 4.61.11 | 05/2006 | Transfers of Property by and to Foreign Corporations | Matt Hartman | LBI, SB/SE |
| 4.61.12 | 05/2006 | Foreign Investment in Real Property Tax Act | Stuart Mann | LBI, SB/SE |
| 4.61.13 | 09/2010 | Dual Consolidated Losses | Dorian McCloske | LBI, SB/SE |
| 4.62 TAX ADMINISTRATION ADVISORY SERVICES PROCEDURAL MANUAL | | | | |
| 4.62.1 | 06/2002 | General Information | Tom Stevens | All |
| 4.62.3 | 06/2002 | Requests for Representation Funds and Gifts for Foreign Officials | Janet Baugh | All |

Part 7: Rulings and Agreements

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

| | | | | |
|--|---------|-------------|----------------|-------------------------|
| 7.40 LB&I INITIATIVES WITH OTHER BUSINESS UNITS | | | | |
| 7.40.1 | 11/2004 | IIR Program | David Lindenba | LBI, SB/SE, Appeals, CC |

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Part 11: Communications and Liaison

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

| | | | | |
|---|---------|--|----------------|-----|
| 11.51 LARGE BUSINESS AND INTERNATIONAL COMMUNICATIONS | | | | |
| 11.51.1 | 06/2008 | TIGTA and GAO Audit Program Process at the LMSB Division | Gramari Rivera | LBI |

Part 25: Special Topics

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

| | | | | |
|--------------------------------|---------|-------------------------------|-------------|---------------|
| 25.21 AFFORDABLE CARE ACT FEES | | | | |
| 25.21.1 | 07/2012 | Branded Prescription Drug Fee | Maria Dolan | OD's, Appeals |

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Part 1: Organization, Finance and Management

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

| | | | | |
|--------------------------------------|---------|------------------------------------|----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.1 | 03/2006 | IRS Mission and Basic Organization | Jynell Spriggs | All |
| 1.1.2 | 02/1999 | IRS Organizational History | Jynell Spriggs | All |
| 1.1.5 | 10/2008 | Office of the Commissioner | Jynell Spriggs | All |

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|-------------------|-------------|--------------|---------------|-----------------|

Part 2: Information Technology

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

| | | | | |
|-------------------|---------|---------------------------------------|----------------|-----|
| 2.25 WEB SERVICES | | | | |
| 2.25.101 | 08/2006 | IRS.gov Content Management Guidelines | Cindy May | All |
| 2.25.102 | 06/2012 | IRS.gov Website Help Desk Process | Brenda Roache- | All |
| 2.25.104 | 08/2006 | Lyris List Procedures | Jeff Smith | All |

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Part 1: Organization, Finance and Management

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

| | | | | |
|----------------------------------|---------|---|-----------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.20 | 07/2012 | Office of Professional Responsibility | Tameka D Youn | All |
| 1.25 PRACTICE BEFORE THE SERVICE | | | | |
| 1.25.1 | 06/2010 | Rules Governing Practice Before the IRS | Robert Johnson | All |
| 1.25.3 | 06/2010 | Case Development and Licensure (CD&L) | Robert E. Johns | OPR |

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Part 1: Organization, Finance and Management

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| | | | | |
|-------------------------------|---------|---------------------------------------|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.25 | 01/2007 | Mission Assurance & Security Services | Donna Downing | All |

Part 10: Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

| | | | | |
|--|---------|---|-----------------|-----|
| 10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS) | | | | |
| 10.5.1 | 05/2010 | Policy, Roles and Responsibilities | Terry Veazey | All |
| 10.5.3* | 02/2013 | Identity Protection Program | Janet Isenman | All |
| 10.5.4 | 06/2013 | Incident Management Program | Shirley A. Boga | All |
| 10.5.5 | 08/2013 | IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guide and Requirements | Dora Holmes | All |
| 10.5.7 | 11/2010 | Use of Pseudonyms by IRS Employees | Terry Veazey | All |

Part 11: Communications and Liaison

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

| | | | | |
|---|---------|--|------------------|-------|
| 11.3 DISCLOSURE OF OFFICIAL INFORMATION | | | | |
| 11.3.1 | 03/2011 | Introduction to Disclosure | Leonard Smigel | All |
| 11.3.2 | 08/2008 | Disclosure to Persons with a Material Interest | Len Smigelski | All |
| 11.3.3 | 03/2008 | Disclosure to Designees and Practitioners | Jonathan K. Dav | All |
| 11.3.4 | 09/2013 | Congressional Inquiries | Nesbit Parker | All |
| 11.3.5 | 12/2007 | Fees | Frank Weber | All |
| 11.3.6 | 04/2009 | Seals and Certifications | Jonathan K. Dav | All |
| 11.3.7 | 08/2008 | Freedom of Information Reading Room Operations | Franklin P. Web | All |
| 11.3.8 | 04/2011 | Disclosure of Written Determinations | Bertrand J. Tzen | All |
| 11.3.9 | 06/2012 | Exempt Organizations | Bertrand J. Tzen | TE/GE |
| 11.3.10 | 06/2010 | Employee Plans Information | Bertrand J. Tzen | TE/GE |
| 11.3.11 | 06/2009 | Other Information Available to the Public | Len Smigelski | All |
| 11.3.12 | 10/2009 | Designation of Documents | Frank Weber | All |
| 11.3.13 | 08/2013 | Freedom of Information Act | Rhonda M O'reill | All |
| 11.3.14 | 09/2013 | Privacy Act General Provisions | David Silverman | All |

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|--------------------------|--------------------|--|----------------------|------------------------|
| 11.3.15 | 09/2013 | Privacy Act Publication and Reporting Requirements | David Silverman | All |
| 11.3.16 | 08/2013 | Privacy Act Notification Programs | David Silverman | All |
| 11.3.17 | 09/2013 | Privacy Act Recordkeeping Restrictions | David Silverman | All |
| 11.3.18 | 09/2013 | Privacy Act Access and Amendment of Records | David Silverman | All |
| 11.3.19 | 09/2013 | Privacy Act Accounting for Disclosure | David Silverman | All |
| 11.3.20 | 09/2013 | Personnel Records | David Silverman | All |
| 11.3.21 | 03/2008 | Investigative Disclosure | Jonathan K. Dav | All |
| 11.3.22 | 04/2009 | Disclosure to Federal Officers and Employees for Tax Administration Purposes | Jonathan K. Dav | All |
| 11.3.23 | 10/2013 | Disclosure to the General Accounting Office (GAO) | Anne Jensen | All |
| 11.3.24 | 07/2008 | Disclosures to Contractors | Bertrand J. Tzen | All |
| 11.3.25 | 06/2009 | Disclosure to Foreign Countries Pursuant to Tax Treaties | Bertrand J. Tzen | All |
| 11.3.26 | 09/2013 | Wagering Tax Information | Jonathan K. Dav | All |
| 11.3.27 | 10/2013 | Disclosure of Returns and Return Information to Grand Juries | Anne M. Jensen | All |
| 11.3.28 | 08/2009 | Disclosure to Federal Agencies for Administration of Nontax Criminal Laws | Anne M. Jensen | All |
| 11.3.29 | 09/2009 | Disclosure to Federal Agencies for Administration of Nontax Laws | Jonathan K. Dav | All |
| 11.3.30 | 10/2013 | Disclosure to the President | Nesbit Parker | All |
| 11.3.31 | 10/2010 | Tax Check Reports on Federal Appointees | Joan Mcclean | All |
| 11.3.32 | 10/2010 | Disclosure to States for Tax Administration Purposes | Jonathan K. Dav | All |
| 11.3.33 | 10/2013 | Other Disclosures to State and Local Governments | Nesbit Parker | All |
| 11.3.34 | 09/2013 | Disclosure for Non-tax Criminal Violations | Anne Jensen | All |
| 11.3.35 | 03/2009 | Requests and Demands for Testimony and Production of Documents | Anne M. Jensen | All |
| 11.3.36 | 08/2008 | Safeguard Review Program | Steven M Matte | All |
| 11.3.37 | 10/2010 | Recordkeeping and Accounting for Disclosures | Jonathan K. Dav | All |
| 11.3.38 | 08/2013 | Roles and Responsibilities of Disclosure Managers | Joan Mcclean | All |
| 11.3.39 | 09/2013 | Computer Matching and Privacy Protection Act | David Silverman | All |
| 11.3.40 | 06/2010 | Disclosures Involving Trust Fund Recovery Penalty Assessments | Nesbit K. Parker | All |

11.4 OFFICE OF GOVERNMENTAL LIAISON

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|--------------------------|--------------------|---------------------------------|----------------------|------------------------|
| 11.4.1 | 06/2013 | Governmental Liasion Operations | Albert Adams | All |
| 11.4.2 | 07/2009 | Data Exchange Program | Robert Sterling | All |

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Part 1: Organization, Finance and Management

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| | | | | |
|--|---------|--|---------------|-----|
| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.18 | 05/2012 | Research, Analysis and Statistics Division | Edwin Staples | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.1 | 09/2007 | Policies of the Internal Revenue Service | Edwin Staples | All |
| 1.2.10 | 01/2013 | Policy Statements for Organization, Finance and Management Activities | Edwin Staples | All |
| 1.2.11 | 07/2012 | Policy Statements for Information Technology Activities | Edwin Staples | All |
| 1.2.12 | 10/2012 | Policy Statements for Submission Processing Activities | Edwin Staples | All |
| 1.2.13 | 07/2012 | Policy Statements for the Examining Process | Edwin Staples | All |
| 1.2.14 | 10/2012 | Policy Statements for Collecting Process Activities | Edwin Staples | All |
| 1.2.15 | 10/2012 | Policy Statements for Human Resource Management Activities | Edwin Staples | All |
| 1.2.16 | 06/2013 | Policy Statements for the Rulings and Agreements Process | Edwin Staples | All |
| 1.2.17 | 08/2007 | Policy Statements for the Appeals Process | Edwin Staples | All |
| 1.2.18 | 10/2012 | Policy Statements for Criminal Investigation Activities | Edwin Staples | All |
| 1.2.19 | 10/2012 | Policy Statements for Communications, Liaison and Disclosure Activities | Edwin Staples | All |
| 1.2.20 | 11/2012 | Policy Statements for Penalties and Interest Activities | Edwin Staples | All |
| 1.2.21 | 10/2012 | Policy Statements for Customer Account Services Activities | Edwin Staples | All |
| 1.2.22 | 10/2012 | Policy Statements for Taxpayer Education and Assistance Activities | Edwin Staples | All |
| 1.2.23 | 08/2007 | Policy Statements for Chief Counsel Activities | Edwin Staples | All |
| 1.2.25 | 04/2009 | Policy Statements for Security, Privacy and Assurance Activities | Edwin Staples | All |
| 1.2.40 | 12/2012 | Delegations of Authority for Organization, Finance and Management Activities | Edwin Staples | All |
| 1.2.41 | 10/2010 | Delegations of Authority for Information Technology Activities | Edwin Staples | All |
| 1.2.42 | 03/2012 | Delegation of Authorities for Submission Processing Activities | Edwin Staples | All |

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| 1.2.43 | 10/2013 | Delegations of Authority for the Examining Process | Edwin Staples | All |
| 1.2.44 | 06/2013 | Delegations of Authority for the Collecting Process | Edwin Staples | All |
| 1.2.45 | 10/2010 | Delegations of Authority for Human Resource Management | Edwin Staples | All |
| 1.2.46 | 10/2010 | Delegation of Authorities for the Rulings and Agreements Process | Edwin Staples | All |
| 1.2.47 | 10/2010 | Delegations of Authority for the Appeals Process | Edwin Staples | All |
| 1.2.48 | 02/2013 | Delegation of Authorities for Criminal Investigations Activities | Edwin Staples | All |
| 1.2.49 | 07/2013 | Delegation of Authorities for Communications, Liaison and Disclosure Activities | Edwin Staples | All |
| 1.2.50 | 05/2013 | Delegations of Authority for Taxpayer Advocate Service Activities | Edwin Staples | All |
| 1.2.51 | 05/2013 | Delegation of Authorities for Penalties and Interest Activities | Edwin Staples | All |
| 1.2.52 | 07/2013 | Delegations of Authority for Special Topics Activities | Edwin Staples | All |
| 1.2.53 | 05/2013 | Delegation of Authorities for Chief Counsel Activities | Edwin Staples | All |
| 1.2.54 | 05/2013 | Delegations of Authority for Security, Privacy and Assurance Activities | Edwin Staples | All |
| 1.2.64 | 01/2012 | Functional Delegations of Authority for Agency-Wide Shared Services | Pam Thoren | All |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.5 | 07/2011 | Corporate Tax Administration Tools | Rita Wolberg | All |
| 1.7 RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | | | | |
| 1.7.1 | 08/2004 | Servicewide Research Council | Janet Gulotta | All |
| 1.7.2 | 08/2004 | Servicewide Research Data Standards | Janet Gulotta | All |
| 1.7.3 | 08/2004 | Servicewide Research Electronic Library | Janet Gulotta | All |
| 1.7.4 | 11/2007 | Role of Research in IRS | Melissa M. Kova | RAS |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.1 | 10/2011 | IMD Program and Responsibilities | Christina Sexton | All |
| 1.11.2 | 05/2012 | Internal Revenue Manual (IRM) Process | Sherry Zuckerm | All |
| 1.11.3 | 02/2008 | Policy Statements | Edwin Staples | All |
| 1.11.4 | 10/2008 | Delegation Orders | Edwin Staples | All |
| 1.11.5 | 06/2012 | Publishing Internal Management Documents | Sherry Zuckerm | All |
| 1.11.6 | 08/2012 | Using and Researching the Internal Revenue Manual (IRM) | Michael Jung | All |

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| 1.11.9 | 10/2011 | Clearing IMDs | Christina Sexton | All |
| 1.11.10 | 02/2013 | Interim Guidance Process | Iris Lehrich | All |
| 1.13 STATISTICS OF INCOME | | | | |
| 1.13.1 | 04/2005 | Statistical Reporting Overview | Joseph Koshan | RAS, CFO |
| 1.13.2 | 06/2013 | Processing Management | Joseph Koshan | RAS, CFO |
| 1.13.3 | 07/2013 | Document Management | Joseph Koshan | RAS, CFO |
| 1.13.4 | 03/1999 | Form 1040 Industry Coding | Victor Rehula | RAS, CFO |
| 1.13.6 | 01/2007 | Instructions for Processing the Taxpayer Usage Study | Kevin Pierce | RAS, CFO |
| 1.13.7 | 01/2006 | Form 1120 Industry Coding | David Miller | RAS, CFO |
| 1.13.8 | 01/2006 | Statistical Editing of Corporation Tax Returns | David S. Ligon- | RAS, CFO |
| 1.13.9 | 04/1998 | Statistical Editing of Insurance Company Returns | Janice Washing | RAS, CFO |

Part 3: Submission Processing

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

| | | | | |
|---|---------|--|-----------------|-----------|
| 3.34 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 3.34.3 | 03/2010 | Code and Edit, Transcription | Teresa Howard | WI, SB/SE |
| 3.34.4 | 12/2006 | Corporate Tax Returns Document Analysis and Data Entry | Robert E. Brown | WI, SB/SE |
| 3.49 STATISTICS OF INCOME PROCESSING | | | | |
| 3.49.5 | 10/2013 | Statistic Editing of Individual Income Tax Returns | Maureen Kahr | RAS |

Part 4: Examining Process

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

| | | | | |
|---|---------|---|-----------------|---------------------|
| 4.22 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| 4.22.1 | 10/2008 | NRP Overview | Robert E. Brown | RAS, SB/SE, LBI, WI |
| 4.22.2 | 10/2008 | NRP Case Building | Robert E. Brown | RAS, SB/SE, LBI, WI |
| 4.22.3 | 12/2011 | Classification of NRP Returns | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.4* | 01/2013 | Examination of NRP Cases - Area Office | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.5 | 10/2010 | Campus Compliance Operations Site | Teresa Howard | RAS, SB/SE, LBI, WI |
| 4.22.6 | 01/2013 | Area Office - Examination of Individual Returns | Teresa Howard | RAS, SB/SE |

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|--------------------------|--------------------|---|----------------------|------------------------|
| 4.22.7 | 02/2007 | Area Office - Examination of S Corporation Returns | Robert E. Brown | RAS, SB/SE |
| 4.22.8 | 11/2011 | NRP EITC Component of the Individual Reporting Compliance Study | Teresa Howard | RAS, SB/SE, WI |
| 4.22.9 | 11/2011 | International Form 1040 NRP Study | Teresa Howard | RAS, SB/SE, LBI |
| 4.22.10 | 10/2012 | Employment Tax Study - NRP Examination Guidelines | Teresa Howard | RAS, SB/SE |
| 4.22.11 | 05/2012 | SB/SE Examination of NRP C Corporation Returns | Teresa Howard | RAS, SB/SE, LBI |
| 4.22.12 | 07/2012 | LB&I Examination of NRP C Corporation Returns. | Teresa Howard | RAS, LBI |
| 4.22.13 | 10/2012 | Fuel Excise Tax Study - NRP Examination Guidelines | Teresa Howard | RAS, SB/SE |

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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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|----------------------------------|---------|-------------------------|-----------------|----------|
| 1.25 PRACTICE BEFORE THE SERVICE | | | | |
| 1.25.2 | 06/2010 | Practitioner Enrollment | Robert E. Johns | RPO, OPR |

Part 3: Submission Processing

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

| | | | | |
|------------------------------------|---------|---------------------------------|--------------|---------------------|
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.10* | 08/2013 | Authorized IRS e-file Providers | Elwood Lucas | RPO, LBI, SB/SE, WI |

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Part 1: Organization, Finance and Management

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

1.1 ORGANIZATION AND STAFFING

| | | | | |
|--------|---------|---|---------------|-----|
| 1.1.16 | 03/2007 | Small Business / Self Employed Division | Darrel Morgan | All |
|--------|---------|---|---------------|-----|

1.4 RESOURCE GUIDE FOR MANAGERS

| | | | | |
|---------|---------|---|-----------------|-----------|
| 1.4.17 | 03/2006 | Compliance Managers Guide | Lonnie Brito-Qu | SB/SE, WI |
| 1.4.20 | 05/2013 | Filing & Payment Compliance Managers Handbook | Cynthia Scruggs | SB/SE, WI |
| 1.4.22 | 03/2013 | CAWR Manager and Coordinator Guide | Lucille Torres | SB/SE |
| 1.4.23 | 10/2013 | FUTA Manager and Coordinator Guide | Tessa Clark | SB/SE |
| 1.4.40 | 05/2010 | SB/SE Compliance Field Examination Group Manager | Jeff A Mcintyre | SB/SE |
| 1.4.50* | 03/2013 | Collection Group Manager, Territory Manager and Area Director Operational Aid | Kathleen Morton | SB/SE |
| 1.4.51 | 10/2013 | Insolvency | Tiffany Lentz | SB/SE |
| 1.4.52 | 02/2009 | Offer in Compromise Manager's Resource Guide - Field Program | Thomas B. Moor | SB/SE |
| 1.4.53 | 08/2010 | Advisory Group Manager Operational Aid | Don C. Hallenbe | SB/SE |
| 1.4.54 | 03/2013 | Offer in Compromise Managers(COIC) Program | Darlene J Kosch | SB/SE |

1.53 SMALL BUSINESS/SELF-EMPLOYED

| | | | | |
|--------|---------|--------------------------------|------------|-------|
| 1.53.1 | 08/2007 | Managing Organizational Change | Kara Lewis | SB/SE |
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Part 4: Examining Process

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

4.1 PLANNING AND SPECIAL PROGRAMS

| | | | | |
|-------|---------|---|----------------|-------|
| 4.1.1 | 03/2013 | Planning, Monitoring, and Coordination | Ann Underland | SB/SE |
| 4.1.2 | 05/2013 | Determining Return Need | Ann O. Underla | SB/SE |
| 4.1.3 | 08/2012 | Sources of Returns-Priority Programs-DIF and Ordering | Ann O. Underla | SB/SE |
| 4.1.4 | 09/2013 | Other Programs and Other Source Workload | Ann O. Underla | SB/SE |
| 4.1.5 | 08/2012 | Classification and Case Building | Ann O. Underla | SB/SE |
| 4.1.6 | 10/2006 | Storage of Selected Returns | Ann Underland | SB/SE |
| 4.1.7 | 10/2006 | Assignment of Selected Returns | Ann Underland | SB/SE |
| 4.1.8 | 10/2006 | Special Examination Features and Programs | Ann Underland | SB/SE |

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|--|--------------------|--|----------------------|------------------------|
| 4.1.9 | 10/2006 | International Features | Ann Underland | SB/SE |
| 4.1.10* | 01/2011 | Return Preparer Program Coordinator | Paulette Pavlide | SB/SE |
| 4.2 GENERAL EXAMINING PROCEDURES | | | | |
| 4.2.1 | 10/2003 | General Examination Information | Janet Hackett | SB/SE, LBI, WI |
| 4.2.2 | 10/2003 | Miscellaneous Examination Procedures | Janet Hackett | SB/SE, LBI, WI |
| 4.2.3 | 10/2003 | Technical Advice to Taxpayers and Examination Personnel | Donald Bouquet | SB/SE, LBI, WI |
| 4.2.4 | 10/2003 | Employee Conduct and Responsibilities | Xavier Guerrero | SB/SE, LBI, WI |
| 4.2.5 | 07/2011 | Disclosure of Official Information | Xavier Guerrero | SB/SE, LBI |
| 4.2.6 | 03/2013 | Examination of Employee Returns | Janet Hackett | SB/SE, LBI, WI |
| 4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | | | |
| 4.4.1 | 05/2009 | Introduction | Pamela Kaufma | ODs, Appeals |
| 4.4.3 | 09/2011 | Credit Transfers and Reprocessing Returns | Pamela Kaufma | ODs, Appeals |
| 4.4.4 | 12/2011 | Claims | Pamela Kaufma | ODs, Appeals |
| 4.4.5 | 12/2012 | Closings to Appeals | Pamela Kaufma | ODs, Appeals |
| 4.4.6 | 12/2009 | Conversion of Returns | Pamela Kaufma | ODs, Appeals |
| 4.4.7 | 02/2006 | Correspondence | Pamela Kaufma | ODs, Appeals |
| 4.4.9 | 08/2012 | Delinquent and Substitute for Return Processing | Pam Kaufman | ODs, Appeals |
| 4.4.10 | 10/2011 | Employment/Excise Tax Adjustments | Pamela A Kauf | ODs, Appeals |
| 4.4.11 | 06/2007 | Entity Changes | Pamela Kaufma | ODs, Appeals |
| 4.4.12 | 08/2003 | Examined Closings, Surveyed Claims, and Partial Assessments | Pamela Kaufma | ODs, Appeals |
| 4.4.14 | 11/2009 | Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustment | Pamela Kaufma | ODs, Appeals |
| 4.4.16 | 12/2011 | Inventory Control | Pamela Kaufma | ODs, Appeals |
| 4.4.17 | 07/2011 | Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments | Pamela Kaufma | ODs, Appeals |
| 4.4.18 | 06/2010 | Large Dollar Cases | Pamela Kaufma | ODs, Appeals |
| 4.4.19 | 07/2005 | Manual Refunds | Pamela Kaufma | ODs, Appeals |
| 4.4.21 | 07/2012 | Non-Examined Closings/Deleting AIMS Records | Pamela Kaufma | ODs, Appeals |
| 4.4.22 | 11/2009 | Non-Master File (NMF) Processing | Pamela Kaufma | ODs, Appeals |
| 4.4.23 | 10/2013 | Openings | Pamela Kaufma | ODs, Appeals |
| 4.4.24 | 10/2007 | Payments and Remittances | Pamela Kaufma | ODs, Appeals |

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| 4.4.25 | 07/2012 | Quick Assessments | Pamela Kaufma | ODs, Appeals |
| 4.4.26 | 08/2003 | Reopening/Reclosing/Reinputting Records | Pamela Kaufma | ODs, Appeals |
| 4.4.27 | 12/2009 | Reports | Pamela Kaufma | ODs, Appeals |
| 4.4.29 | 05/2011 | Social Security Administration (SSA) Adjustments | Pamela Kaufma | ODs, Appeals |
| 4.4.32 | 12/2010 | AIMS, ERCS, and IDRS Data Processing | Pamela Kaufma | ODs, Appeals |
| 4.4.33 | 04/2010 | Transfers | Pamela Kaufma | ODs, Appeals |
| 4.4.34 | 03/2011 | Updating/Correcting AIMS Data Base | Pamela Kaufma | ODs, Appeals |
| 4.4.35 | 12/2009 | Unpostable Resolution | Pamela Kaufma | ODs, Appeals |
| 4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | | | | |
| 4.7.1 | 01/2010 | Overview | Pamela Kaufma | SB/SE |
| 4.7.2 | 08/2012 | Security | Nyna F. Cox | SB/SE |
| 4.7.3 | 01/2010 | Statute of Limitations | Nyna F. Cox | SB/SE |
| 4.7.4 | 10/2003 | Planning and Special Programs (PSP) | Nyna F. Cox | SB/SE |
| 4.7.5 | 09/2013 | Group | Nyna F. Cox | SB/SE |
| 4.7.6 | 10/2003 | Reports | Nyna F. Cox | SB/SE |
| 4.7.7 | 10/2011 | Technical Services | Nyna F. Cox | SB/SE |
| 4.7.8 | 05/2011 | Centralized Case Processing | Nyna F. Cox | SB/SE |
| 4.7.10 | 06/2012 | AIMS/ERCS Staff | Nyna F. Cox | SB/SE |
| 4.7.11 | 10/2010 | System Administrator and Database Administrator | Nyna F. Cox | SB/SE |
| 4.8 TECHNICAL SERVICES | | | | |
| 4.8.1 | 07/2012 | Organization and Responsibilities | Suzanne Bates | SB/SE |
| 4.8.2 | 06/2013 | Case Processing | Suzanne Bates | SB/SE |
| 4.8.3 | 03/2013 | Examination Quality Measurement Staff (EQMS) | Suzanne Bates | SB/SE |
| 4.8.4 | 05/2012 | Mandatory Review | Suzanne Bates | SB/SE |
| 4.8.5 | 03/2012 | Post Examination Case Processing Requirements | Suzanne Bates | SB/SE |
| 4.8.7 | 06/2012 | Technical Field Support | Suzanne Bates | SB/SE |
| 4.8.8 | 07/2011 | Miscellaneous Responsibilities | Suzanne Bates | SB/SE |
| 4.8.9 | 07/2013 | Statutory Notices of Deficiency | Suzanne Bates | SB/SE |
| 4.8.10 | 07/2012 | Notice of Determination of Worker Classification | Suzanne Battes | SB/SE |
| 4.9 EXAMINATION TECHNICAL TIME REPORTING SYSTEM | | | | |
| 4.9.1 | 04/2004 | Outline of System | Catherine Labill | SB/SE |
| 4.9.2 | 04/2004 | Description and Use of Examination Technical Time - Form 4502 | Catherine Labill | SB/SE |

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| 4.10 EXAMINATION OF RETURNS | | | | |
| 4.10.1 | 07/2001 | Overview and Basic Examiner Responsibilities | Janet Hackett | ODs, Appeals |
| 4.10.2* | 01/2012 | Pre-Contact Responsibilities | Jeff A. McIntyre | ODs, Appeals |
| 4.10.3 | 03/2003 | Examination Techniques | Janet Hackett | ODs, Appeals |
| 4.10.4 | 08/2011 | Examination of Income | Milton Pagan | ODs, Appeals |
| 4.10.5 | 06/2010 | Required Filing Checks | Jeff A. McIntyre | ODs, Appeals |
| 4.10.6 | 07/2001 | Penalty Considerations | Jeff A. McIntyre | ODs, Appeals |
| 4.10.7 | 01/2006 | Issue Resolution | Jeff A. McIntyre | ODs, Appeals |
| 4.10.8 | 08/2006 | Report Writing | Janet Hackett | ODs, Appeals |
| 4.10.9 | 02/2010 | Workpapers | Jeff A. McIntyre | ODs, Appeals |
| 4.10.10 | 01/2011 | Standard Paragraphs and Explanation of Adjustments | Janet Hackett | ODs, Appeals |
| 4.10.12* | 02/2012 | Frivolous Return Program | Debbie Holmes | SB/SE |
| 4.10.13 | 03/2005 | Certain Technical Issues | Milton Pagan | SB/SE |
| 4.10.15 | 01/2012 | Report Generation Software | Lori Holthaus | SB/SE |
| 4.10.16 | 01/2013 | Examination Operational Automation Database (EOAD) | James E Taylor | ODs, Appeals |
| 4.11 EXAMINING OFFICERS GUIDE (EOG) | | | | |
| 4.11.5 | 11/2004 | Allocation of Income and Deductions - IRC Section 482 | Donald Bouquet | SB/SE, LMSB |
| 4.11.7 | 12/2004 | Corporate Liquidations/Dissolutions | Donald Bouquet | SB/SE, LMSB |
| 4.11.11 | 05/2005 | Net Operating Loss Cases | Milton Pagan | SBSE, LMSB |
| 4.11.17 | 11/2004 | Electronically Filed Returns | Paulette Palvide | SB/SE, LMSB |
| 4.11.29 | 09/2010 | Transfer of Returns Open for Examination | Xavier Guerrero | SB/SE, LMSB |
| 4.11.34 | 12/2004 | Innocent Spouse | Cathy R. Demet | SB/SE, LMSB |
| 4.11.51 | 10/2004 | Return Preparer Program | Paulette Palvide | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.52 | 11/2004 | Transferee Liability Cases | Donald Bouquet | SB/SE, LMSB |
| 4.11.55 | 04/2010 | Power of Attorney Rights and Responsibilities | Paulette Palvide | SB/SE, LMSB, TE/GE, Appeals |
| 4.11.57 | 12/2011 | Third Party Contacts | Donald Bouquet | SB/SE, LMSB |
| 4.12 NONFILED RETURNS | | | | |
| 4.12.1 | 10/2010 | Nonfiled Returns | Xavier Guerrero | ODs, Appeals |
| 4.13 AUDIT RECONSIDERATION | | | | |
| 4.13.1 | 12/2009 | Introduction | Laurie Juliano | SB/SE |

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| 4.13.2 | 12/2009 | Contact Employees | Laurie Juliano | SB/SE |
| 4.13.3 | 12/2009 | Central Reconsideration Unit | Laurie Juliano | SB/SE |
| 4.13.4 | 10/2006 | Area Office Examination | Chris Manakas | SB/SE |
| 4.13.5 | 12/2009 | Automated Substitute for Return (ASFR) | Laurie Juliano | SB/SE |
| 4.13.6 | 12/2009 | Appeals | Laurie Juliano | SB/SE, Appeals |
| 4.13.7 | 12/2009 | Exhibits | Janice Townson | SB/SE |
| 4.13.8 | 09/2011 | Exam SFR Reconsiderations | Marion Moody | SB/SE, W&I |
| 4.15 JEOPARDY/TERMINATION ASSESSMENTS | | | | |
| 4.15.1 | 08/2011 | Jeopardy and Terminations | Milton Pagan | ODs, Appeals |
| 4.15.2 | 09/2011 | Examination Procedures | Milton Pagan | ODs, Appeals |
| 4.15.3 | 09/2011 | Assessment Procedures (Centralized Case Processing) | Milton Pagan | ODs, Appeals |
| 4.15.4 | 01/2012 | Administrative and Judicial Review | Milton Pagan | ODs, Appeals |
| 4.15.5 | 01/2012 | Post-Assessment Procedures | Milton Pagan | ODs, Appeals |
| 4.15.7 | 01/2012 | Planning & Special Programs Procedures | Milton Pagan | ODs, Appeals |
| 4.16 SPECIAL ENFORCEMENT PROGRAM (SEP) | | | | |
| 4.16.1 | 06/2011 | SEP Responsibilities and Case Development | Milton Pagan | ODs, CI |
| 4.17 COMPLIANCE INITIATIVE PROJECTS | | | | |
| 4.17.1 | 02/2010 | Overview of Compliance Initiative Projects | Ann Underland | SB/SE, LBI, WI |
| 4.17.2 | 02/2010 | Responsibilities | Ann Underland | SB/SE, LBI, WI |
| 4.17.3 | 02/2010 | Requirements | Ann Underland | SB/SE, LBI, WI |
| 4.17.4 | 02/2010 | Procedures | Ann Underland | SB/SE, LBI, WI |
| 4.18 EXAM OFFER-IN-COMPROMISE | | | | |
| 4.18.1 | 01/2011 | Offers in Compromise Received in Exam | Cathy R. Demet | SB/SE |
| 4.18.2 | 12/2008 | Doubt as to Liability Offers | Xavier Guerrero | SB/SE |
| 4.18.3 | 12/2010 | Effective Tax Administration Offers | Cathy R. Demet | SB/SE |
| 4.18.4 | 01/2011 | Combination Offers | Cathy R. Demet | SB/SE |
| 4.18.5 | 12/2010 | Review, Closing and Reporting Requirements | Janet Hackett | SB/SE |
| 4.18.6 | 12/2010 | Case Processing and Controls | Janet Hackett | SB/SE |
| 4.18.7 | 01/2011 | Special Case Processing | Cathy R. Demet | SB/SE |
| 4.19 LIABILITY DETERMINATION | | | | |
| 4.19.4* | 04/2013 | CAWR Reconciliation Balancing | Lucille Torres | SB/SE |
| 4.19.5* | 09/2013 | Certification of State Federal Unemployment Tax Act (FUTA) Credits | Tessa Clark | SB/SE |

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| 4.19.6* | 04/2013 | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | Tracey M Girard | SB/SE |
| 4.19.8 | 04/2013 | CAP (CAWR Automated Program) Technical System Procedures | Michael A Zamb | SB/SE |
| 4.19.9 | 09/2012 | FCP (FUTA Case Processing) Technical System Procedures | Michael Zambar | SB/SE |
| 4.19.11* | 05/2010 | Examination Classification of Work | Donna A Hoppe | WI |
| 4.19.12 | 12/2011 | Centralized Files and Scheduling | Donna A. Hoope | WI |
| 4.19.16 | 11/2011 | Claims | Travis Smith | SB/SE, WI |
| 4.19.17* | 07/2012 | Non-Filer Program | Jesse Bruce | SB/SE, WI |
| 4.19.22 | 04/2013 | CAWR Control | Lucille Torres | SB/SE |
| 4.19.23 | 09/2012 | FUTA Control | Tessa Clark | SB/SE |
| 4.20 EXAMINATION COLLECTIBILITY | | | | |
| 4.20.1 | 02/2013 | General Collectibility Procedures | Gary Yingst | SB/SE |
| 4.20.2 | 03/2013 | Scope Consideration | Gary Yingst | SB/SE |
| 4.20.3 | 12/2010 | Soliciting Payment | Donald Bouquet | SB/SE |
| 4.20.4 | 02/2013 | Installment Agreements | Gary Yingst | SB/SE |
| 4.21 ELECTRONIC FILING PROGRAM | | | | |
| 4.21.1* | 08/2011 | Monitoring the IRS e-file Program | Paulette Palvide | SB/SE |
| 4.23 EMPLOYMENT TAX | | | | |
| 4.23.1 | 03/2013 | Introduction | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.2 | 06/2013 | Employment Tax Examination Objectives | Laird. C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.23.3 | 07/2013 | Classification, Selection and Assignment of Employment Tax Cases | Laird C. Macmill | ODs, Appeals |
| 4.23.4 | 09/2011 | Workpapers - Employment Tax Examinations | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.5* | 08/2012 | Technical Guidelines for Employment Tax Issues | Laird C. Macmill | ODs, Appeals |
| 4.23.6 | 03/2012 | Classification Settlement Program (CSP) | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.7 | 12/2012 | Employment Tax on Tip Income | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.8 | 06/2011 | Determining Employment Tax Liability | Laird C. Macmill | ODs, Appeals |
| 4.23.9 | 04/2011 | Employment Tax Penalty and Fraud Procedures | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |

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| 4.23.10 | 05/2013 | Report Writing Guide for Employment Tax Examinations | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.11 | 10/2010 | Prompt Action in Deficiency and Overassessment Cases | Laird C. Macmai | SB/SE, TE/GE, LBI, Appeals |
| 4.23.12 | 09/2011 | Delinquent Return Procedures | Laird C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.23.13 | 11/2012 | Employment Tax Refund or Abatement Claims | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.14 | 01/2013 | Statute Control and Extension | Laird Macmillan | SB/SE, TE/GE, LBI, Appeals |
| 4.23.15 | 05/2012 | Technical Advice From the Office of Chief Counsel | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.17 | 09/2013 | Preparer Penalty Procedures for SB/SE Employment Tax | Laird C. Macmill | SB/SE, TE/GE, LBI, Appeals |
| 4.23.18 | 10/2012 | Coordinating Worker Classification Determinations Between SS-8 Program and Exam. | Laird. C. Macmil | SB/SE, TE/GE, LBI, Appeals |
| 4.24 EXCISE TAX | | | | |
| 4.24.1 | 09/2012 | Introduction to Excise Taxes | Chris Steadham | SB/SE |
| 4.24.2 | 08/2012 | Form 637 Excise Tax Registrations | Chris Steadham | SB/SE |
| 4.24.4 | 09/2013 | Excise Fuel Taxes Workload, Policies and Procedures | Chris Steadham | SB/SE |
| 4.24.5 | 10/2012 | Large Business and International (LB&I) Examination Procedures for Excise Employees | Chris Steadham | SB/SE |
| 4.24.6 | 10/2011 | Excise Tax Examiner Responsibilities | Chris Steadham | SB/SE |
| 4.24.7 | 08/2008 | Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS) | Chris Steadham | SB/SE |
| 4.24.8 | 02/2012 | Examination Guidance for Excise Claims for Refund or Abatement | Chris Steadham | SB/SE |
| 4.24.9* | 10/2012 | Excise Tax Penalty Procedures | Chris Steadham | SB/SE |
| 4.24.10 | 10/2011 | Excise Tax Examination Reports, Case Closing, and Appeals Procedures | Chris Steadham | SB/SE |
| 4.24.13 | 08/2013 | Overview of Excise Fuel Compliance Program | Chris Steadham | SB/SE, LBI |
| 4.24.14 | 01/2012 | Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements | Chris Steadham | SB/SE |
| 4.24.15* | 06/2013 | Excise Fuel Compliance Inspection, Sampling, and Shipping | Chris Steadham | SB/SE |
| 4.24.16 | 09/2013 | Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures | Christopher Ste | SB/SE |

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| 4.24.17 | 09/2013 | Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures | Christopher Ste | SB/SE |
| 4.24.18 | 06/2012 | Excise Operations Support | Christopher Ste | SB/SE |
| 4.25 ESTATE AND GIFT TAX | | | | |
| 4.25.1 | 03/2013 | Estate and Gift Tax Examinations | Lisa M. Piehl | SB/SE |
| 4.25.2* | 09/2009 | Campus Procedures for Estate Tax | Josian Antoine | SB/SE |
| 4.25.10 | 02/2013 | Case Closing Procedures | Meredith Curtis | SB/SE |
| 4.26 BANK SECRECY ACT | | | | |
| 4.26.1 | 04/2011 | Introduction | Rod Lundquist | SB/SE |
| 4.26.2 | 04/2011 | Program Structure | Rod Lundquist | SB/SE |
| 4.26.3 | 03/2013 | Role of WISDM | Rod Lundquist | SB/SE |
| 4.26.4 | 11/2006 | Currency and Banking Retrieval System | Rod Lundquist | SB/SE |
| 4.26.5 | 10/2012 | Bank Secrecy Act History and Law | Rod Lundquist | SB/SE |
| 4.26.6 | 11/2006 | Bank Secrecy Act Examiner Responsibilities | Rod Lundquist | SB/SE |
| 4.26.7 | 06/2012 | Bank Secrecy Act Penalties | Rod Lundquist | SB/SE |
| 4.26.8 | 06/2006 | Bank Secrecy Act Special Procedures | Rod Lundquist | SB/SE |
| 4.26.9 | 06/2006 | Examination Techniques for Bank Secrecy Act Industries | Rod Lundquist | SB/SE |
| 4.26.10 | 07/2012 | Form 8300 History and Law | Rod Lundquist | SB/SE |
| 4.26.11 | 11/2006 | BSA Examiner Responsibilities for Form 8300/6050I Examinations | Rod Lundquist | SB/SE |
| 4.26.12 | 06/2006 | Examination Techniques for Form 8300 Industries | Rod Lundquist | SB/SE |
| 4.26.13 | 06/2006 | Structuring | Rod Lundquist | SB/SE |
| 4.26.14 | 07/2012 | Disclosure | Rod Lundquist | SB/SE |
| 4.26.15 | 01/2013 | General Program | Rod Lundquist | SB/SE |
| 4.26.16 | 07/2008 | Report of Foreign Bank and Financial Accounts (FBAR) | Rod Lundquist | SB/SE |
| 4.26.17 | 05/2008 | Report of Foreign Bank and Financial Accounts (FBAR) Procedures | Rod Lundquist | SB/SE |
| 4.26.18 | 02/2013 | Embedded Quality | Rodney Lundqui | SB/SE |
| 4.27 BANKRUPTCY | | | | |
| 4.27.1 | 08/2009 | Bankruptcy Petitions | Cathy R. Demet | SB/SE |
| 4.27.2 | 08/2009 | Examiner Responsibilities | Cathy R. Demet | SB/SE |
| 4.27.3* | 08/2009 | Review and Processing Procedures | Cathy R. Demet | SB/SE |

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| 4.27.4 | 08/2009 | Statute of Limitations Considerations | Cathy R. Demet | SB/SE |
| 4.27.5 | 12/2010 | Miscellaneous Provisions | Cathy R. Demet | SB/SE |
| 4.28 EXAMINATION SPECIALIZATION | | | | |
| 4.28.1 | 03/2008 | Examination Specialization (ES) Program and Procedures | Glenn Deloriea | SB/SE, LBI |
| 4.29 PARTNERSHIP CONTROL SYSTEM (PCS) | | | | |
| 4.29.1 | 09/2008 | Overview of the PCS | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.2 | 09/2008 | Maintaining the PCS Database | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.3 | 09/2008 | PCS Database Elements | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.4 | 09/2008 | PCS Reports | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.29.5 | 09/2008 | PCS TEFRA/NonTEFRA Notices and Cover Letters | Steve O'Neill | SB/SE, LBI, Appeals |
| 4.31 PASS-THROUGH ENTITY HANDBOOK | | | | |
| 4.31.1 | 06/2013 | Introduction | Steve O'Neill | ODs, Appeals |
| 4.31.2* | 06/2013 | TEFRA Examinations - Field Office Procedures | Steve O'Neill | ODs, Appeals |
| 4.31.3* | 06/2013 | TEFRA Examinations - CTF Procedures | Steve O'Neill | ODs, Appeals |
| 4.31.4* | 02/2010 | Administrative Adjustment Request (AAR) | Steve O'Neill | SB/SE, LBI |
| 4.31.5* | 06/2013 | NonTEFRA Examinations - Field Office Procedures | Steve O'Neill | SB/SE, LBI |
| 4.31.6* | 06/2013 | Non-TEFRA Examinations-CTF Procedures | Steve O'Neill | SB/SE, LBI |
| 4.31.7 | 10/2010 | TEFRA Bankruptcy | Steve O'Neill | SB/SE, WI |
| 4.32 ABUSIVE TRANSACTIONS | | | | |
| 4.32.1 | 07/2012 | Process Guide for Combating Abusive Tax Avoidance Transactions | Karen S Gee | SB/SE |
| 4.32.2 | 06/2012 | The Abusive Transactions (AT) Process | Karen S Gee | SB/SE |
| 4.32.3 | 06/2012 | Coordination and Roles of Cross Functional Units | Karen S. Gee | SB/SE |
| 4.32.4 | 06/2012 | IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return | Karen S Gee | SB/SE |
| 4.53 SBSE ADMINISTRATIVE PROGRAMS | | | | |
| 4.53.1 | 01/2008 | Revenue Agent Student Career Experience Program (SCEP) for Examination | Mary Jane Way | SB/SE |
| 4.103 COMPLIANCE DATA ENVIRONMENT (CDE) | | | | |
| 4.103.1 | 05/2011 | CDE Application and Use | Teresa M. Hultm | SB/SE, LBI |
| 4.103.2 | 05/2011 | CDE Procedures | Teresa Hultman | SB/SE, LBI |
| 4.103.3 | 05/2011 | CDE Roles and Reports | Teresa Hultman | SB/SE, LBI |
| 4.119 BMF LIABILITY DETERMINATION | | | | |

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| 4.119.1* | 08/2013 | BMF Underreporter (BMF AUR) Control | Sherri Price | SB/SE |
| 4.119.4* | 10/2013 | BMF Underreporter (BMF-AUR) Program | Sherri Price | SB/SE |

Part 5: Collecting Process

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

| 5.1 FIELD COLLECTING PROCEDURES | | | | |
|---------------------------------|---------|---|------------------|----------------|
| 5.1.1 | 12/2012 | Miscellaneous Collection Procedures | Michael C. Smit | SB/SE, Appeals |
| 5.1.2* | 06/2013 | Remittances, Form 809 and Designated Payments | Alan Gilds | SB/SE, Appeals |
| 5.1.3* | 02/2012 | Safety, Security and Control | Katheleen L. Mo | SB/SE, Appeals |
| 5.1.4 | 05/2011 | Jeopardy, Termination, Quick and Prompt Assessments | Don C. Hallenbe | SB/SE, Appeals |
| 5.1.5* | 04/2011 | Balancing Civil and Criminal Cases | Delores M. Dillm | SB/SE, Appeals |
| 5.1.7 | 10/2011 | Government Agencies, Federal Employees/Retirees | Peter Borg | SB/SE, Appeals |
| 5.1.8* | 08/2013 | Courtesy Investigations | Cartha Haworth | SB/SE, Appeals |
| 5.1.9 | 06/2013 | Collection Appeal Rights | Tasia Agne | SB/SE, Appeals |
| 5.1.10 | 10/2013 | Taxpayer Contacts | Michael C. Smit | SB/SE, Appeals |
| 5.1.11* | 03/2013 | Delinquent Return Accounts | Maureen Rattie | SB/SE, Appeals |
| 5.1.12* | 09/2012 | Cases Requiring Special Handling | Michael C. Smit | SB/SE, Appeals |
| 5.1.14 | 03/2011 | Field Collection Techniques and Other Assignments | Christine Kalcev | SB/SE, Appeals |
| 5.1.15* | 10/2012 | Abatements, Reconsiderations, and Adjustments | Sandra J. O'she | SB/SE, Appeals |
| 5.1.17 | 06/2011 | Third Party Contacts | Michael Smith | SB/SE, Appeals |
| 5.1.18* | 08/2013 | Locating Taxpayers and their Assets | Michael C. Smit | All |
| 5.1.19 | 05/2013 | Collection Statute Expiration | Maureen Rattie | SB/SE |
| 5.1.20* | 06/2010 | Collection Inventory | Rosalie J. Calho | SB/SE |
| 5.1.21 | 09/2009 | Collecting From Limited Liability Companies | Nancy J Dubicki | SB/SE |
| 5.1.22 | 12/2011 | Disclosure | Lani B. Andrew | SB/SE |
| 5.1.23 | 10/2012 | Taxpayer Representation | Lani Andrew | SB/SE |
| 5.1.24* | 08/2012 | Third-Party Payer Arrangements for Employment Taxes | Andra C. Kullma | SB/SE |
| 5.1.30 | 07/2011 | Resolution-directed Approach to Casework | Michael C. Smit | SB/SE |
| 5.1.31 | 07/2011 | Workload Management | Michael C. Smit | SB/SE |
| 5.2 REPORTS | | | | |
| 5.2.1 | 10/2013 | Collection Time Reporting | Dimetra Mccutc | SB/SE |

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| 5.2.4 | 10/2013 | Collection Reports | Cheryl Pearson | SB/SE |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | | |
| 5.3.1 | 08/2013 | ENTITY Case Management System (ENTITY) | Paul Neilson | SB/SE, Appeals |
| 5.4 CASE PROCESSING | | | | |
| 5.4.10 | 10/2007 | GENERAL CASE PROCESSING | Sidna Kay Marri | SB/SE |
| 5.4.11 | 04/2013 | CCP Installment Agreements | Sidna Marriott | SB/SE |
| 5.4.12 | 01/2013 | Field Office Resource Team | Sidna Marriott | SB/SE |
| 5.4.13 | 07/2008 | Clerical Procedures in Centralized Case Process | Sidna Marriott | SB/SE |
| 5.5 DECEDENT ESTATES AND ESTATE TAX | | | | |
| 5.5.1 | 03/2010 | Decedent and Estate Tax Accounts | Cindy Ocmand | SB/SE, Appeals |
| 5.5.2 | 04/2012 | Probate Proceedings | Cindy Ocmand | SB/SE, Appeals |
| 5.5.3 | 03/2010 | Working Decedent Cases | Cindy Ocmand | SB/SE, Appeals |
| 5.5.4 | 12/2011 | Proof of Claim Procedures in Decedent Cases | Cindy Ocmand | SB/SE, Appeals |
| 5.5.5 | 10/2012 | Processing Estate Tax Extensions | Cindy Ocmand | SB/SE, Appeals |
| 5.5.6 | 06/2013 | Collection on Accounts with Special Estate Tax Elections | Cindy Ocmand | SB/SE, Appeals |
| 5.5.7 | 09/2013 | Collecting Estate and Gift Tax Accounts | Cindy Ocmand | SB/SE, Appeals |
| 5.5.8 | 06/2010 | Estate Tax Liens | Cindy Ocmand | SB/SE, Appeals |
| 5.5.9 | 09/2013 | Administrative and Judicial Actions for Estate Taxes | Cindy Ocmand | SB/SE |
| 5.6 COLLATERAL AGREEMENTS | | | | |
| 5.6.1 | 10/2011 | Collateral Agreements and Security Type Collateral | Don C. Hallenbe | SB/SE, Appeals |
| 5.6.2 | 09/2011 | Maintenance | Don C. Hallenbe | SB/SE, Appeals |
| 5.7 TRUST FUND COMPLIANCE | | | | |
| 5.7.1 | 11/2012 | FTD Alerts | Rochelle Folque | SB/SE, Appeals |
| 5.7.2 | 09/2012 | Letter 903 Process | Rochelle Folque | SB/SE, Appeals |
| 5.7.3* | 07/2012 | Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP) | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.4 | 08/2013 | Investigation and Recommendation of TFRP | Jeanne Dunford | SB/SE, Appeals |
| 5.7.5 | 06/2011 | Collectibility Determination | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.6 | 08/2013 | Trust Fund Penalty Assessment Action | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.7 | 08/2013 | Payment Application and Refund Claims | Jeanne K. Dunf | SB/SE, Appeals |
| 5.7.8 | 05/2012 | In-Business Repeater or Pyramiding Taxpayers | Thomas Garvey | SB/SE, Appeals |
| 5.7.9 | 02/2013 | Federal Contractors | James Maslank | SB/SE, Appeals |

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| 5.7.10 | 03/2013 | Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case | Jeanne K. Dunf | SB/SE |
| 5.8 OFFER IN COMPROMISE | | | | |
| 5.8.1 | 06/2013 | Overview | Diane Morris | SB/SE, Appeals |
| 5.8.2 | 05/2013 | Centralized Offer in Compromise Initial Processing and Processability | Darlene Kosch- | SB/SE, Appeals |
| 5.8.3 | 05/2013 | Centralized Offer in Compromise Transfers, Perfection, and Case Building | Ilene Nodiff-Rob | SB/SE, Appeals |
| 5.8.4 | 05/2013 | Investigation | Thomas B. Moor | SB/SE, Appeals |
| 5.8.5 | 09/2013 | Financial Analysis | Thomas B. Moor | SB/SE, Appeals |
| 5.8.6 | 10/2010 | Collateral Agreements | Thomas B. Moor | SB/SE, Appeals |
| 5.8.7 | 08/2013 | Return, Terminate, Withdraw and Reject Processing | Thomas B. Moor | SB/SE, Appeals |
| 5.8.8 | 08/2013 | Acceptance Processing | Diane Morris | SB/SE, Appeals |
| 5.8.9 | 04/2011 | Actions on Post-Accepted Offers | Diane Morris | SB/SE, Appeals |
| 5.8.10 | 09/2011 | Special Case Processing | Thomas B. Moor | SB/SE, Appeals |
| 5.8.11 | 09/2008 | Effective Tax Administration | Thomas B. Moor | SB/SE, Appeals |
| 5.8.12 | 06/2011 | Independent Administrative Review | Diane Morris | SB/SE, Appeals |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | | |
| 5.9.1 | 09/2010 | Overview of Bankruptcy | Deborah S. Fow | SB/SE, Appeals |
| 5.9.2 | 09/2010 | The Bankruptcy Code and Collection | Deborah S.fowle | SB/SE, Appeals |
| 5.9.3* | 12/2010 | Debtors' Delinquent Accounts | Deborah S. Fow | SB/SE, Appeals |
| 5.9.4* | 01/2011 | Common Bankruptcy Issues | Deborah S. Fow | SB/SE, Appeals |
| 5.9.5* | 01/2011 | Opening a Bankruptcy Case | Deborah S. Fow | SB/SE, Appeals |
| 5.9.6 | 01/2011 | Processing Chapter 7 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.7* | 08/2013 | Processing Chapter 9 and Chapter 15 Bankruptcy Cases | Tiffany Lentz | SB/SE, Appeals |
| 5.9.8* | 04/2013 | Processing Chapter 11 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.9* | 04/2013 | Processing Chapter 12 Bankruptcy Cases | Deborah Fowler | SB/SE, Appeals |
| 5.9.10 | 06/2013 | Processing Chapter 13 Bankruptcy Cases | Deborah S. Fow | SB/SE, Appeals |
| 5.9.11 | 10/2010 | Insolvency Mail Processing | Deborah S. Fow | SB/SE, Appeals |
| 5.9.12 | 05/2008 | Insolvency Automated Processes | Ronn Mars | SB/SE, Appeals |
| 5.9.13* | 09/2013 | Manual Proofs of Claim and Common Claim Issues | Tiffany Lentz | SB/SE, Appeals |
| 5.9.14* | 06/2013 | Automated Proofs of Claim (APOC) | Warren Appleby | SB/SE, Appeals |

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| 5.9.15 | 04/2011 | Payments in Bankruptcy | Deborah S. Fow | SB/SE, Appeals |
| 5.9.16 | 02/2011 | Insolvency Case Monitoring | Deborah S. Fow | SB/SE, Appeals |
| 5.9.17* | 06/2010 | Closing A Bankruptcy Case | Deborah Fowler | SB/SE, Appeals |
| 5.9.18 | 05/2008 | Automated Discharge System (ADS) | Ronn Mars | SB/SE, Appeals |
| 5.9.19 | 11/2011 | Insolvency Disclosure and Telephone Procedures | Marilyn S. Ames | SB/SE, Appeals |
| 5.9.20 | 10/2010 | Non-Bankruptcy Insolvencies | Deborah S. Fow | SB/SE, Appeals |
| 5.9.21 | 06/2013 | Electronic Proofs of Claim (EPOC) | Warren Appleby | SB/SE |
| 5.10 SEIZURE AND SALE | | | | |
| 5.10.1 | 07/2009 | Pre-Seizure Considerations | Karen Douglas | SB/SE, Appeals |
| 5.10.2 | 04/2013 | Securing Approval for Seizure Actions and Post-Approval Actions | Matthew Robert | SB/SE, Appeals |
| 5.10.3 | 04/2013 | Conducting the Seizure | Matthew Robert | SB/SE, Appeals |
| 5.10.4 | 06/2013 | Actions Prior to Sale | Matthew Robert | SB/SE, Appeals |
| 5.10.5 | 07/2009 | Sale Procedures | Duane Thomas | SB/SE, Appeals |
| 5.10.6 | 08/2013 | Post Sale Actions and Responsibilities of Advisory | Alan Gilds | SB/SE, Appeals |
| 5.10.7 | 11/2010 | Acquired Property and Property Redeemed by the United States | Rocco A. Steco | SB/SE, Appeals |
| 5.10.8 | 09/2011 | Judicial Sales | Alan Gilds | SB/SE, Appeals |
| 5.10.9 | 10/2010 | Property Appraisal & Liquidation Specialist (PALS) Valuation Standards and Guidelines | Duane Thomas | SB/SE |
| 5.11 NOTICE OF LEVY | | | | |
| 5.11.1 | 02/2012 | Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions | James Maslank | SB/SE, Appeals |
| 5.11.2 | 08/2010 | Serving Levies, Releasing Levies and Returning Property | Alan Gilds | SB/SE, Appeals |
| 5.11.3 | 04/2013 | Jeopardy Levy without a Jeopardy Assessment | James Maslank | SB/SE, Appeals |
| 5.11.4 | 09/2010 | Bank Levies | Alan Gilds | SB/SE, Appeals |
| 5.11.5 | 09/2010 | Levy on Wages, Salary, and Other Income | Alan Gilds | SB/SE, Appeals |
| 5.11.6 | 12/2011 | Notice of Levy in Special Cases | James Maslank | SB/SE, Appeals |
| 5.11.7* | 08/2012 | Automated Levy Programs | Shannon Precht | SB/SE, WI, Appeals |
| 5.12 FEDERAL TAX LIENS | | | | |
| 5.12.1 | 10/2013 | Lien Program Overview | Christine Kalcev | SB/SE, Appeals |
| 5.12.2 | 10/2013 | Notice of Lien Determinations | Christine Kalcev | SB/SE, Appeals |
| 5.12.3* | 10/2013 | Lien Release and Related Topics | Kyle Romick | SB/SE, Appeals |
| 5.12.4 | 06/2010 | Judicial/Nonjudicial Foreclosures | Christine Kalcev | SB/SE, Appeals |

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| 5.12.5* | 06/2010 | Redemptions | Christine Kalcev | SB/SE, Appeals |
| 5.12.6 | 10/2013 | Appeal Processes Involving Liens | Kyle Romick | SB/SE, Appeals |
| 5.12.7 | 10/2013 | Notice of Lien Preparation and Filing | Christine Kalcev | SB/SE, WI, Appeals |
| 5.12.8 | 10/2013 | Notice of Lien Refiling | Christine Kalcev | SB/SE |
| 5.12.9 | 10/2013 | Notice of Lien Withdrawal | Christine Kalcev | SB/SE |
| 5.12.10 | 10/2013 | Lien Certificates | Christine Kalcev | SB/SE |
| 5.12.11 | 10/2013 | Lien Special Topics | Christine Kalcev | SB/SE |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |
| 5.13.1 | 07/2011 | Embedded Quality Administrative Guidelines | Matthew Robert | SB/SE, Appeals |
| 5.13.2 | 05/2010 | Embedded Quality Attribute Definitions | Matthew Robert | SB/SE, Appeals |
| 5.13.4 | 08/2009 | Offer in Compromise/Embedded Quality Attribute Definitions | Thomas B. Moor | SB/SE, Appeals |
| 5.13.6 | 10/2009 | Field Insolvency/Embedded Quality Attribute Definitions | Jeanne Foxx | SB/SE |
| 5.13.7 | 08/2010 | Advisory Embedded Quality Attribute Definitions | Don C. Hallenbe | SB/SE |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.1* | 03/2011 | Securing Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.2* | 03/2011 | Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED) | Ann Marie Bush | SB/SE, Appeals |
| 5.14.3 | 06/2009 | Deadlines and Payments and Requests for Installment Agreements Made to Delay Collection | Harry C. Clemso | SB/SE, Appeals |
| 5.14.4* | 03/2011 | Financial Reviews, Below Deferral Level Accounts, Joint and Several Liability Relief Under IRC Section 6015, Withdrawals and Multiple Entities | Ann Marie Bush | SB/SE, Appeals |
| 5.14.5* | 03/2011 | Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.7* | 03/2011 | BMF Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.9 | 03/2011 | Routine and Manually Monitored Installment Agreement Dispositions, Independent Review and Appeals | Ann Marie Budh | SB/SE, Appeals |
| 5.14.10 | 03/2011 | Payroll Deduction Agreements and Direct Debit Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.14.11 | 03/2011 | Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), Terminated Installment Agreements | Ann Marie Bush | SB/SE, Appeals |
| 5.15 FINANCIAL ANALYSIS | | | | |
| 5.15.1 | 10/2012 | Financial Analysis Handbook | Lynn Greer | SB/SE, Appeals |

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| 5.16 CURRENTLY NOT COLLECTIBLE | | | | |
| 5.16.1* | 05/2012 | Currently Not Collectible | Sandra J O'she | SB/SE, Appeals |
| 5.17 LEGAL REFERENCE GUIDE FOR REVENUE OFFICERS | | | | |
| 5.17.1 | 04/2010 | General Information | Delores Dillman | SB/SE, Appeals |
| 5.17.2 | 03/2012 | Federal Tax Liens | Christine Kalcev | SB/SE, Appeals |
| 5.17.3 | 01/2011 | Levy and Sale | Delores Dillman | SB/SE, Appeals |
| 5.17.4 | 12/2010 | Suits by the United States | Christine Kalcev | SB/SE, Appeals |
| 5.17.5 | 08/2010 | Suits Against the United States | Christine Kalcev | SB/SE, Appeals |
| 5.17.6 | 10/2010 | Summonses | Delores Dillman | SB/SE, Appeals |
| 5.17.7 | 07/2012 | Liability of Third Parties for Unpaid Employment Taxes | Jeanne K. Dunf | SB/SE, Appeals |
| 5.17.8 | 08/2010 | General Provisions of Bankruptcy | Delores Dillman | SB/SE, Appeals |
| 5.17.9 | 08/2010 | Chapter 7 Bankruptcy (Liquidation) | Delores Dillman | SB/SE, Appeals |
| 5.17.10 | 08/2010 | Chapter 11 Bankruptcy (Reorganization) | Delores Dillman | SB/SE, Appeals |
| 5.17.11 | 10/2010 | Chapter 13 Bankruptcy (Individuals with Regular Income) | Delores Dillman | SB/SE, Appeals |
| 5.17.12 | 04/2010 | Investigations and Reports | Christine Kalcev | SB/SE, Appeals |
| 5.17.13 | 07/2012 | Insolvency and Decedents' Estates | Cindy Ocmand | SB/SE, Appeals |
| 5.17.14 | 01/2012 | Fraudulent Transfers and Transferee and Other Third Party Liability | Delores Dillman | SB/SE, Appeals |
| 5.17.15 | 12/2009 | Termination and Jeopardy Assessments and Jeopardy Collection | Delores Dillman | SB/SE, Appeals |
| 5.18 LIABILITY DETERMINATION | | | | |
| 5.18.1* | 06/2013 | Automated Substitute for Return (ASFR) Program | Karen E. Johnso | SB/SE, Appeals, WI |
| 5.18.2* | 06/2013 | Business Returns IRC 6020(b) Processing | Dominick Cricen | SB/SE, Appeals |
| 5.19 LIABILITY COLLECTION | | | | |
| 5.19.1* | 10/2013 | Balance Due | Sally Krebs | SB/SE, Appeals, WI |
| 5.19.2* | 09/2012 | Return Delinquency | Jan P Millard | SB/SE, Appeals, WI |
| 5.19.3* | 11/2009 | Backup Withholding Program | Sheldon Bender | SB/SE, Appeals |
| 5.19.4* | 01/2012 | Enforcement Action | Suzanne M Wolf | SB/SE, Appeals |
| 5.19.5* | 07/2012 | ACS Inventory | Pearl Webster | SB/SE, Appeals |
| 5.19.6* | 10/2012 | ACS Support | Mary C. Garcia | SB/SE, Appeals |
| 5.19.7 | 09/2010 | Campus Collection Programs | Lisa Olivent | SB/SE, Appeals |
| 5.19.8 | 08/2010 | Collection Appeal Rights | Gerald Younger | SB/SE, Appeals |
| 5.19.9* | 10/2010 | Automated Levy Programs | Kristi Darby | SB/SE, Appeals, WI |

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| 5.19.11* | 05/2012 | Withholding Compliance Program | Dominick Cricen | WI, SB/SE, LBI, TE/GE |
| 5.19.12 | 01/2010 | Centralized Case Processing - Liens | Geneva L. Bagn | SB/SE |
| 5.19.14* | 11/2011 | Trust Fund Recovery Penalty (TFRP) | Anita Glover | SB/SE |
| 5.19.15 | 03/2010 | Federal Agency Delinquency (FAD) | Eileen Malin | SB/SE |
| 5.19.16* | 10/2011 | Compliance Services Collection Operations (CSCO) Clerical Procedures | Jan Millard | WI, SB/SE |
| 5.19.18* | 07/2013 | Federal Employee/ Retiree Delinquency Initiative (FERDI) | Emilie Frazier | SB/SE |
| 5.19.19 | 04/2012 | Campus Compliance International Case Processing (CCICP) | Gary A. Vinluan | SB/SE |
| 5.20 ABUSIVE TAX AVOIDANCE TRANSACTIONS (ATAT) | | | | |
| 5.20.1 | 06/2013 | Abusive Tax Avoidance Transactions Program | Patricia.a.medin | SB/SE, Appeals, CI, CC |
| 5.20.2 | 10/2012 | Abusive Tax Avoidance Transactions Time Reporting | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.3 | 07/2010 | Third Party Contacts | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.4 | 09/2010 | Summons Procedures | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.6 | 07/2010 | Whipsaw Assessments | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.7 | 07/2010 | Monitoring of IRC 7407 and 7408 Injunctions | Joann Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.8 | 07/2010 | Promoter/Preparer Investigations | Joanne Zidanac | SB/SE, Appeals, CI, CC |
| 5.20.10 | 08/2010 | Frivolous Submissions Subject to a oQY 6702 Penalty | Joann Zidanac | SB/SE |
| 5.20.11 | 08/2011 | Examination Reconsiderations and Referrals | Joann Zidanac | SB/SE |
| 5.20.12 | 04/2013 | Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases | Joann Zidanac | SB/SE |
| 5.21 INTERNATIONAL AND INSULAR ISSUES | | | | |
| 5.21.1 | 10/2013 | Overview | Gary Vinluan | SB/SE |
| 5.21.2 | 02/2009 | Offshore Information Gathering Techniques | Gary Vinluan | SB/SE |
| 5.21.3 | 02/2009 | Collection Tools for International Cases | Gary Vinluan | SB/SE |
| 5.21.4 | 02/2009 | Payments Made in Foreign Currency | Gary Vinluan | SB/SE |
| 5.21.5 | 02/2009 | International Field Calls | Gary Vinluan | SB/SE |
| 5.21.6 | 02/2009 | Report of Foreign Bank and Financial Accounts | Gary Vinluan | SB/SE |

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| 5.21.7 | 08/2010 | Special Cases | Gary Vinluan | SB/SE |
| 5.24 CENTRAL WITHHOLDING AGREEMENT (CWA) PROGRAM | | | | |
| 5.24.1 | 07/2009 | Overview | Casey Kamiyam | SB/SE |
| 5.24.2 | 07/2009 | Case Development | Casey Kamiyam | SB/SE |
| 5.24.3 | 07/2009 | Case Processing Guidelines | Casey Kamiyam | SB/SE |

Part 7: Rulings and Agreements

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

| | | | | |
|--|---------|-------------------------------|----------------|-------|
| 7.50 FORM SS-8 WORKER CLASSIFICATION DETERMINATIONS | | | | |
| 7.50.1* | 10/2013 | Form SS-8 Processing Handbook | Dale L Goodwin | SB/SE |

Part 11: Communications and Liaison

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

| | | | | |
|---|---------|-------------------------------------|----------------|-------|
| 11.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 11.53.2 | 04/2013 | SB/SE CSO Communications | Cindy Geoffroy | SB/SE |
| 11.53.3 | 07/2013 | CSO Support and Disaster Assistance | Cindy Geoffroy | SB/SE |
| 11.53.5 | 06/2013 | Stakeholder Liaison (SL) Activities | Cindy Geoffroy | SB/SE |

Part 20: Penalty and Interest

(Assessment and abatement of penalties and interest.)

| | | | | |
|------------------------------|---------|--|-----------------|--------------------------------|
| 20.1 PENALTY HANDBOOK | | | | |
| 20.1.1* | 11/2011 | Introduction and Penalty Relief | Kevin Mattes | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.2* | 07/2013 | Failure to File/Failure to Pay Penalties | Wiegand Mouldi | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.3* | 03/2010 | Estimated Tax Penalties | Wiegand S. Mo | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.4* | 01/2012 | Failure to Deposit Penalty | Richard Meffley | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.5 | 01/2012 | Return Related Penalties | Margaret Thor | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.6 | 09/2013 | Preparer, Promoter, Material Advisor Penalties | Margaret Thor | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.7* | 07/2011 | Information Return Penalties | Dawn Davis | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.8* | 08/2011 | Employee Plans and Exempt Organizations Miscellaneous Civil Penalties | Dawn Davis | SB/SE, TE/GE, Appeals |

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| 20.1.9 | 03/2013 | International Penalties | Kent H. Rinehart | LMSB, SBSE, WI, Appeals |
| 20.1.10* | 02/2013 | Miscellaneous Penalties | Dawn Davis | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.1.11* | 05/2010 | Excise Tax and Estate and Gift Tax Penalties | Chrishelle Minor | SB/SE |
| 20.1.12 | 08/2010 | Penalties Applicable to Incorrect Appraisals | Michael M. Beru | SB/SE, LBI, TE/GE |
| 20.2 INTEREST | | | | |
| 20.2.1* | 10/2011 | General and Legal Authorizations | Marie Bardin | ODs & Appeals |
| 20.2.3 | 02/2012 | PINEX and Related Command Codes | Marie Bardin | SB/SE |
| 20.2.4* | 09/2010 | Overpayment Interest | Clay Coleman | SB/SE |
| 20.2.5* | 03/2010 | Interest on Underpayment | Marie Bardin | SB/SE, WI, TE/GE, LBI, Appeals |
| 20.2.6* | 10/2011 | Methods of Computing Interest | Mary Jephson | SB/SE |
| 20.2.7* | 03/2010 | Abatement and Suspension of Interest | Mara Afuvai Isu | SB/SE |
| 20.2.8 | 12/2009 | Restrict Interest | Marie Bardin | SB/SE |
| 20.2.9 | 08/2013 | Interest on Carryback of Net Operating Loss | Clay Coleman | SB/SE |
| 20.2.10 | 03/2013 | Interest on Estate Tax, Foreign Tax and Excise Tax | Marie Bardin | SB/SE |
| 20.2.11* | 04/2013 | Miscellaneous Interest Provisions | Oneida Stephen | SB/SE |
| 20.2.12 | 08/2010 | Employment Taxes | Marie Bardin | SB/SE |
| 20.2.14 | 06/2011 | Netting of Overpayment and Underpayment Interest | Oneida Stephen | OD's |

Part 22: Taxpayer Education and Assistance

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

22.24 OFFICE OF TAXPAYER BURDEN REDUCTION

| | | | | |
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| 22.24.1 | 11/2013 | Burden Reduction Activities | Cindy Geofroy | 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 FRAUD HANDBOOK

| | | | | |
|---------|---------|-------------------------------------|----------------|-------------------|
| 25.1.1 | 12/2011 | Overview/Definitions | John Hanson | OD's, CI, Appeals |
| 25.1.2 | 07/2013 | Recognizing and Developing Fraud | Joe Rosa | OD's, CI, Appeals |
| 25.1.3* | 12/2011 | Criminal Referrals | John F. Hanson | OD's, CI, Appeals |
| 25.1.4 | 12/2011 | Administrative Joint Investigations | John F Hanson | OD's, CI, Appeals |

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| 25.1.5 | 02/2013 | Grand Jury Investigations | Joe Rosa | OD's, CI, Appeals |
| 25.1.6 | 10/2009 | Civil Fraud | John F Hanson | OD's, CI, Appeals |
| 25.1.7 | 10/2009 | Failure to File | John F. Hanson | OD's, CI, Appeals |
| 25.1.8* | 07/2013 | Field Collection | Gary Vinluan | OD's, CI, Appeals |
| 25.1.9* | 09/2011 | Tax Exempt and Government Entities (TEGE) | John F. Hanson | OD's, CI, Appeals |
| 25.1.10 | 11/2012 | LB&I Fraud Referral Procedures | Joe Rosa | LBI, CI |
| 25.1.11 | 05/2013 | Campus Collection Fraud Procedures | Tiphany William | OD, Appeals, CI |
| 25.1.12 | 10/2009 | Bank Secrecy Act (BSA) Willfulness Referral Procedures | John F. Hanson | SB/SE, CI |
| 25.1.14 | 06/2013 | Campus Examination Fraud Procedures | Joe Rosa | SB/SE, WI, CI |
| 25.3 LITIGATION AND JUDGMENTS | | | | |
| 25.3.1 | 08/2013 | General Guidelines | Christine Kalcev | OD's, CI, Appeals |
| 25.3.2* | 12/2010 | Suits by the United States | Christine Kalcev | OD's, CI, Appeals |
| 25.3.3 | 12/2010 | Suits Against the United States and Claims for Damages under IRC 7433 | Christine Kalcev | OD's, CI, Appeals |
| 25.3.4 | 07/2010 | Suits Against IRS Employees | Christine Kalcev | OD's, CI, Appeals |
| 25.3.5 | 03/2012 | Judgment Follow-up | Christine Kalcev | OD's, CI, Appeals |
| 25.3.6 | 09/2013 | Open Litigation Control, Monitoring, Closing action | Christine Kalcev | SB/SE |
| 25.3.7 | 12/2011 | Reconciling Non-Insolvency LAMS Reports | Christine Kalcev | SB/SE |
| 25.4 EMPLOYEE PROTECTION | | | | |
| 25.4.1 | 07/2008 | Potentially Dangerous Taxpayer | Joanne Evangel | All |
| 25.4.2 | 07/2008 | "Caution Upon Contact" Taxpayer | Joanne Evangel | All |
| 25.5 SUMMONS | | | | |
| 25.5.1 | 10/2011 | Introduction | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.2 | 12/2011 | Preparation | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.3 | 07/2013 | Procedures | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.4 | 08/2011 | Examination of Books and Witnesses | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.5 | 10/2011 | Summons for Taxpayer Records and Testimony | Cartha Haworth | OD's, CI, Appeals |
| 25.5.6 | 02/2013 | Summonses on Third-Party Witnesses | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.7 | 11/2011 | Special Procedures for John Doe Summonses | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.8 | 06/2011 | Use of Summons Special Applications | Cartha A. Hawor | OD's, CI, Appeals |
| 25.5.9 | 08/2010 | Fees and Costs for Summoned Witnesses | Cartha A.hawort | OD's, CI, Appeals |
| 25.5.10 | 01/2012 | Enforcement of Summons | Cartha A. Hawor | OD's, CI, Appeals |

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| 25.5.11 | 12/2011 | Title 31 Bank Secrecy Act Investigations | Cartha A. Hawor | OD's, CI, Appeals |
| 25.6 STATUTE OF LIMITATIONS | | | | |
| 25.6.22 | 08/2011 | Extension of Assessment Statute of Limitations by Consent | Julie Knight | OD's, Appeals |
| 25.6.23 | 03/2008 | Examination Process - Assessment Statute of Limitations Controls | Julie Knight | OD's, Appeals |
| 25.12 DELINQUENT RETURN REFUND HOLD PROGRAM | | | | |
| 25.12.1* | 11/2009 | Processing Refund Hold Program Inventory | Susan E. Haskel | SB/SE, WI |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.6 | 03/2008 | Field Examination Procedures | Dawn Amrhein | OD's |
| 25.15.8 | 08/2010 | Procedures for Working Innocent Spouse Relief Cases | Rosalie J. Calho | OD's |
| 25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF | | | | |
| 25.16.1 | 06/2012 | Program Guidelines | Patricia Alford | All |
| 25.18 COMMUNITY PROPERTY | | | | |
| 25.18.1 | 03/2011 | Basic Principles of Community Property Law | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, WI, Appeals |
| 25.18.2 | 03/2011 | Income Reporting Considerations of Community Property | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, Appeals, |
| 25.18.3 | 03/2011 | Innocent Spouse Relief and Community Property | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, Appeals |
| 25.18.4 | 03/2011 | Collection of Taxes in Community Property States | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, Appeals |
| 25.18.5 | 03/2011 | Injured Spouse | Jeffrey Mcintyre | SB/SE, LBI, TE/GE, Appeals |

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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 ORGANIZATION AND STAFFING | | | | |
| 1.1.8 | 06/2005 | National Taxpayer Advocate | Cedric Jeans | All |
| 1.5 MANAGING STATISTICS IN A BALANCED MEASUREMENT SYSTEM | | | | |
| 1.5.8 | 10/2002 | Guidance for Taxpayer Advocate Service (TAS) | Cedric Jeans | TAS |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.13 | 08/2013 | Taxpayer Advocate Service (TAS) Internal Management Document Program | Cedric Jeans | TAS |

Part 13: Taxpayer Advocate Service

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

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| 13.1 TAXPAYER ADVOCATE CASE PROCEDURES | | | | |
| 13.1.1 | 10/2004 | Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure | Cedric Jeans | All |
| 13.1.2 | 03/2012 | Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98) | Cedric Jeans | All |
| 13.1.3 | 12/2008 | Definition of Terms / Use of Abbreviations | Cedric Jeans | All |
| 13.1.4 | 10/2004 | TAS Authorities | Cedric Jeans | All |
| 13.1.5 | 02/2011 | TAS Confidentiality | Cedric Jeans | All |
| 13.1.6 | 06/2013 | Casework Communications | Cedric Jeans | All |
| 13.1.7 | 04/2011 | Taxpayer Advocate Service (TAS) Case Criteria | Cedric Jeans | All |
| 13.1.8 | 02/2012 | Congressional Affairs Program | Cedric Jeans | All |
| 13.1.9 | 10/2004 | Executive Correspondence Case Procedures | Cedric Jeans | All |
| 13.1.10 | 05/2012 | Special Processes | Cedric Jeans | All |
| 13.1.11 | 03/2011 | Case and Inventory Management | Cedric Jeans | All |
| 13.1.12 | 03/2012 | Technical Advisors and the Virtual Team Process | Cedric Jeans | All |
| 13.1.14 | 10/2004 | Suspension of the Statutes of Limitation under IRC 7811(d) | Cedric Jeans | All |
| 13.1.15 | 09/2010 | Customer Complaints/RRA98 1203 Procedures | Cedric Jeans | All |
| 13.1.16 | 06/2012 | Receipt and Assignment of TAS Cases | Cedric Jeans | TAS |
| 13.1.17 | 08/2013 | TAS Case Transfer Process | Cedric Jeans | All |
| 13.1.18 | 02/2012 | Processing TAS Cases | Cedric Jeans | TAS |

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| 13.1.19 | 04/2013 | TAS Operations Assistance Request (OAR) Process | Cedric Jeans | TAS |
| 13.1.20 | 02/2011 | TAS Taxpayer Assistance Order (TAO) Process | Cedric Jeans | TAS |
| 13.1.21 | 08/2012 | TAS Case Closing and Reopen Case Procedures | Cedric Jeans | TAS |
| 13.2 SYSTEMIC ADVOCACY | | | | |
| 13.2.1 | 07/2009 | Processing Advocacy Issues | Cedric Jeans | All |
| 13.2.2 | 07/2009 | Inventory Control and Working an Assignment | Cedric Jeans | All |
| 13.3 NATIONAL TAXPAYER ADVOCATE (NTA) TOLL-FREE PROGRAM | | | | |
| 13.3.1 | 03/2012 | NTA Toll-Free Procedures | Cedric Jeans | All |
| 13.4 TAS TAMIS GUIDE | | | | |
| 13.4.1 | 03/2009 | General TAMIS Information | Cedric Jeans | TAS |
| 13.4.2 | 02/2013 | Administration and Security | Cedric Jeans | TAS |
| 13.4.3 | 05/2009 | TAMIS Training | Cedric Jeans | TAS |
| 13.4.4 | 05/2009 | Navigation/Querying | Cedric Jeans | TAS |
| 13.4.5 | 11/2013 | Initiating and Working a Case on TAMIS | Cedric Jeans | TAS |
| 13.4.6 | 05/2009 | Management Inventory Screens | Cedric Jeans | TAS |
| 13.4.7 | 04/2011 | Administrative Reports | Cedric Jeans | TAS |
| 13.4.8 | 03/2011 | Report Writing | Cedric Jeans | TAS |
| 13.5 TAS BALANCED MEASURES | | | | |
| 13.5.1 | 10/2001 | TAS Balanced Measure System | Cedric Jeans | TAS |
| 13.6 TAXPAYER ADVOCATE SERVICE COMMUNICATIONS | | | | |
| 13.6.1 | 02/2012 | Internal and External Communications | Cedric Jeans | TAS |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.23 | 02/2007 | Tax Exempt and Government Entities Division | Cora Davis | All |
| 1.54 TE/GE DIVISION ORGANIZATION AND MANAGEMENT | | | | |
| 1.54.1 | 01/2006 | TE/GE Roles and Responsibilities | Robert Noonan | TE/GE |

Part 3: Submission Processing

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

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| 3.11 RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.11.12* | 11/2013 | Exempt Organization Returns | Kathi Palmer | TE/GE, SB/SE |
| 3.11.20* | 11/2012 | Exempt Organization and Employee Plan Applications for Extension of Time to File | Lina Laforet | TE/GE |
| 3.11.22* | 10/2012 | Employee Plan Excise Tax Return | Lina Laforet | TE/GE, SB/SE |
| 3.11.26* | 11/2013 | Miscellaneous Tax-Exempt and Government Entities (TE/GE) Tax Returns | Marsha A. Whit | TE/GE |
| 3.11.27* | 11/2012 | EPMF Document Processing Form 5500-EZ | Lina Laforet | TEGE |
| 3.12 ERROR RESOLUTION | | | | |
| 3.12.12* | 10/2012 | Exempt Organization Returns | David Thomas | TE/GE |
| 3.12.22* | 11/2012 | Employee Plan Excise Tax Returns | Lina Laforet | TE/GE |
| 3.12.26* | 11/2013 | Tax Exempt Bond Error Resolution Procedures | Marsha A. Whit | TE/GE |
| 3.12.166 | 06/2013 | EPMF Unpostables | Brooke Williams | TE/GE |
| 3.12.278* | 10/2012 | Exempt Organization Unpostable Resolution | Maureen Willia | TE/GE |
| 3.13 CAMPUS DOCUMENT SERVICES | | | | |
| 3.13.12 | 11/2012 | Exempt Organization Account Numbers | Kathi Palmer | TE/GE, SB/SE |
| 3.13.36 | 06/2013 | EPMF Account Numbers | Brooke Williams | TE/GE, SB/SE |
| 3.20 EXEMPT ORGANIZATIONS RETURNS PROCESSING | | | | |
| 3.20.12* | 11/2012 | Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing | Lina Laforet | TE/GE |
| 3.20.13* | 11/2012 | Exempt Organization Photocopy Procedures | Connie Peek | TE/GE |
| 3.24 ISRP SYSTEM | | | | |
| 3.24.12* | 11/2013 | Exempt Organization Returns | Kathi Palmer | WI, TE/GE |
| 3.24.20 | 11/2012 | Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns | Lina Laforet | TE/GE |
| 3.24.22* | 11/2012 | Employee Plan Returns | Lina Laforet | TE/GE, SB/SE |

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| 3.24.26* | 11/2013 | Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns | Marsha A. Whit | TE/GE |
| 3.24.27* | 11/2012 | EPMF Return Processing Form 5500-EZ | Lina Laforet | TEGE |
| 3.45 TE/GE PROCESSING | | | | |
| 3.45.1* | 10/2012 | Processing Employee Plan and Exempt Organization Determination Applications and User Fees | Maureen J. Willi | TE/GE |

Part 4: Examining Process

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

| | | | | |
|---|---------|--|------------------|------------------------|
| 4.2 GENERAL EXAMINING PROCEDURES | | | | |
| 4.2.7 | 10/2013 | Ex Parte Communication Procedures | Augusta Simpso | TE/GE, LB&I, SB/SE, WI |
| 4.5 TE/GE AIMS MANUAL | | | | |
| 4.5.1 | 09/2013 | TE/GE AIMS Processing | Vicky Woo | TE/GE |
| 4.5.2 | 09/2006 | TE/GE Examined and Non-Examined Closures | Julia Munoz | TE/GE |
| 4.5.3 | 09/2006 | TE/GE AIMS Special Processing Procedures | Barbara L. Taylo | TE/GE |
| 4.5.5 | 09/2006 | TE/GE Reports | Margaret A. Lee | TE/GE |
| 4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS | | | | |
| 4.71.1 | 08/2012 | Overview of Form 5500 Examination Procedures | Michael E. Talle | TE/GE |
| 4.71.2 | 07/2013 | Overview of IDRS | Michael E. Talle | TE/GE |
| 4.71.3 | 09/2012 | Unagreed Form 5500 Examinations and Delegation Order 8-3 (DO 8-3) Closing Agreements | Michael E. Talle | TE/GE |
| 4.71.4 | 04/2012 | Discrepancy Adjustments | Michael E. Talle | TE/GE |
| 4.71.5 | 04/2012 | Form 5330 Examinations | Michael E. Talle | TE/GE |
| 4.71.6 | 04/2012 | Employee Plans Referrals | Michael E. Talle | TE/GE |
| 4.71.7 | 07/2013 | Survey Returns | Michael E. Talle | TE/GE |
| 4.71.8 | 10/2012 | EP Claims | Michael E. Talle | TE/GE |
| 4.71.9 | 05/2013 | Statute Control Procedures | Michael E. Talle | TE/GE |
| 4.71.10 | 04/2012 | Form 990-T Processing | Michael E. Talle | TE/GE |
| 4.71.11 | 07/2013 | Office/Correspondence Examination Program (OCEP) | Michael E. Talle | TE/GE |
| 4.71.12 | 05/2013 | Case File Assembly Guidelines | Michael E. Talle | TE/GE |
| 4.71.13 | 09/2012 | Technical Assistance and Technical Advice Requests | Michael E. Talle | TE/GE |

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| 4.71.14 | 07/2013 | EP Mandatory Review | Michael E. Talle | TE/GE |
| 4.71.15 | 06/2012 | EP Special Review | Michael E. Talle | TE/GE |
| 4.71.16 | 07/2013 | Employee Plans Team Audit (EPTA) Program | Michael E. Talle | TE/GE |
| 4.71.17 | 06/2012 | Non-Return Unit Examinations | Michael E. Talle | TE/GE |
| 4.71.18 | 05/2012 | Employee Plans Penalties | Michael E. Talle | TE/GE |
| 4.71.20 | 07/2013 | Employee Plans Large Case Examination Support Procedures | Mike Talley | TE/GE |
| 4.71.24 | 05/2013 | Whistle Blower Claims | Michael E. Talle | TE/GE |
| 4.72 EMPLOYEE PLANS TECHNICAL GUIDELINES | | | | |
| 4.72.1 | 07/2013 | Overview of Employee Plans Technical Guidelines | Joyce Robinson | TE/GE |
| 4.72.2 | 06/2010 | Cash or Deferred Arrangements | Yaguo Zhang | TE/GE |
| 4.72.3 | 06/2010 | Employee Contributions and Matching Contributions | Yaguo Zhang | TE/GE |
| 4.72.4 | 04/2006 | Employee Stock Ownership Plans (ESOPs) | Robert Gertner | TE/GE |
| 4.72.5 | 03/2006 | Top-Heavy Plans | Ingrid Grinde | TE/GE |
| 4.72.6 | 12/2002 | Section 415(b) | Adrien Labbomb | TE/GE |
| 4.72.7 | 06/2002 | Examination Guidelines for IRC 415(c) | Adrien Labbomb | TE/GE |
| 4.72.8 | 09/2006 | Valuation of Assets | Adrien Labbomb | TE/GE |
| 4.72.9 | 04/2006 | Qualified Joint & Survivor Annuity Requirements | Adrien Labbomb | TE/GE |
| 4.72.10 | 05/2002 | Single Sum Distributions | Adrien Labbomb | TE/GE |
| 4.72.11 | 11/2010 | Prohibited Transactions | Joyce Robinson | TE/GE |
| 4.72.12 | 12/2005 | Revocation of IRC 401(a) Plans and/or Trusts | Naomi Lehr | TE/GE |
| 4.72.13 | 03/2005 | 403(b) Plans | Angelique Carri | TE/GE |
| 4.72.14 | 05/2001 | Multiemployer Plan Examination Guidelines | Diane Bloom | TE/GE |
| 4.72.15 | 06/2002 | IRC 404 Examination Guidelines | Adrien Labbomb | TE/GE |
| 4.72.17 | 09/2006 | Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs) | Roger Kuehnle | TE/GE |
| 4.72.18 | 04/2011 | Nonbank Trustee Investigation Procedures | Eric Slack | TE/GE, Appeals |
| 4.72.19 | 06/2012 | IRC 457 Examination Guidelines | Daniel S. Gardn | TE/GE |
| 4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | | | | |
| 4.75.4 | 07/2012 | Planning, Classifying, and Selecting Returns and Processing Claims | Ray G. Cano | TE/GE |
| 4.75.5 | 08/2013 | Information Items | Thomas W. Gra | TE/GE |

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| 4.75.6 | 04/2003 | Exempt Organizations Returns Inventory and Classification System | Augusta Simpso | TE/GE |
| 4.75.7 | 05/2010 | EO Case Assignment Guide | Thomas Gray | TE/GE |
| 4.75.10* | 05/2004 | EO Pre-Examination Guidelines and Procedures | Thomas Gray | TE/GE |
| 4.75.11 | 08/2010 | On Site Examination Guidelines | Thomas Gray | TE/GE |
| 4.75.12* | 07/2010 | Required Filing Checks | Thomas Gray | TE/GE |
| 4.75.13 | 03/2006 | Issue Development | Augusta Simpso | TE/GE |
| 4.75.15 | 08/2010 | Closing Letters and Reports of Examination | Augusta Simpso | TE/GE |
| 4.75.16 | 02/2013 | Case Closing Procedures | Ray G. Cano | TE/GE |
| 4.75.17 | 07/2010 | EO Examinations Review Responsibilities and Procedures | Devi Phears | TE/GE |
| 4.75.20 | 07/2003 | Final Case Processing | Augusta Simpso | TE/GE |
| 4.75.21 | 05/2012 | EO Special Examination Procedures | Ray G. Cano | TE/GE |
| 4.75.22* | 11/2012 | EO Delinquent, Amended and Substitute for Return Procedures | Ray G. Cano | TE/GE |
| 4.75.24 | 02/2013 | Organizations Covered by a Group Ruling | Thomas W. Gra | TE/GE, Appeals |
| 4.75.25 | 02/2013 | Exempt Organizations Examinations Closing Agreements | Thomas W. Gra | TE/GE |
| 4.75.26 | 01/2003 | Tax Exempt Quality Measurement System (TEQMS) | Augusta Simpso | TE/GE |
| 4.75.27 | 06/2010 | Office/Correspondence Examination Program (OCEP) | Mandy Barker | TE/GE |
| 4.75.28 | 07/2013 | Discrepancy Adjustments | Thomas Gray | TE/GE |
| 4.75.29 | 05/2012 | Exempt Organization Team Examination Program Procedures | Ray G. Cano | TE/GE |
| 4.75.30 | 06/2010 | Returns and Reports Filed by Exempt Organizations | Ola Buraimo | TE/GE |
| 4.75.31* | 02/2012 | Conversion of Returns Upon Revocation of Exempt Status | Ray Cano | TE/GE |
| 4.75.32 | 01/2012 | Declaratory Judgment Cases and the Administrative Record | Ray G. Cano | TE/GE |
| 4.75.34 | 04/2006 | Procedures for Disposition of IRC 501(p) Cases | Augusta Simpso | TE/GE |
| 4.75.35 | 01/2007 | EO ATAT Committee Operating Procedures | Fred Smith | TE/GE |
| 4.75.36 | 06/2010 | Procedures for Processing Technical Advice Cases | Augusta Simpso | TE/GE |
| 4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | | | | |
| 4.76.1 | 04/2003 | Single Parent Title Holding Corporations IRC 501(c)(2) | Augusta Simpso | TE/GE |

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| 4.76.2 | 05/2003 | Special Features of IRC 501(c)(3) Organizations | Augusta Simpso | TE/GE |
| 4.76.3 | 06/2010 | Public Charities | Augusta Simpso | TE/GE |
| 4.76.4 | 05/2013 | Private Foundation Examination Guidelines | Thomas W. Gra | TE/GE |
| 4.76.5 | 04/2003 | Non-Exempt Charitable and Split Interest Trust | Augusta Simpso | TE/GE |
| 4.76.6 | 04/2003 | Religious Organizations | Augusta Simpso | TE/GE |
| 4.76.7 | 08/2010 | Church Tax Inquiries and Examinations - IRC oŲŲ 7611 | Lisa Schultz | TE/GE |
| 4.76.8 | 07/2003 | Private and Charter Schools | Augusta Simpso | TE/GE |
| 4.76.9 | 04/2003 | Public Interest Law Firms | Augusta Simpso | TE/GE |
| 4.76.11 | 10/2010 | Educational Organizations Other Than Schools | Augusta Simpso | TE/GE |
| 4.76.12 | 04/2003 | All Other 501(c)(3) Organizations | Augusta Simpso | TE/GE |
| 4.76.13 | 03/2003 | Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4) | Augusta Simpso | TE/GE |
| 4.76.14 | 09/2010 | Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5) | Ola Buraimo | TE/GE |
| 4.76.15 | 03/2003 | Business Leagues IRC 501(c)(6) | Debra K Forrest | TE/GE |
| 4.76.16 | 04/2003 | Social and Recreational Clubs - IRC 501(c)(7) | Deborah Irwin | TE/GE |
| 4.76.17 | 03/2003 | Fraternal Beneficiary Societies Exempt under Sections IRC 501(c)(8) and IRC 501(c)(10) | Augusta Simpso | TE/GE |
| 4.76.18 | 11/2002 | Voluntary Employees' Beneficiary Associations IRC 501(c)(9) | Matthew Giulian | TE/GE |
| 4.76.19 | 01/2003 | Teachers' Retirement Fund Associations IRC 501(c)(11) | Augusta Simpso | TE/GE |
| 4.76.20 | 12/2006 | Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ... | Donna E. Moore | TE/GE |
| 4.76.21 | 08/2006 | Cemetery Companies - IRC 501(c)(13) | Augusta Simpso | TE/GE |
| 4.76.22 | 04/2003 | Credit Unions / IRC 501(C)(14) | Augusta Simpso | TE/GE |
| 4.76.23 | 04/2011 | Small Insurance Companies or Associations, IRC 501(c)(15) | Marc Boumann | TE/GE |
| 4.76.24 | 01/2003 | Corporations Organized to Finance Crop Operations IRC 501(c)(16) | Augusta Simpso | TE/GE |
| 4.76.25 | 01/2003 | Supplemental Unemployment Benefit Trusts IRC 501(c)(17) | Augusta Simpso | TE/GE |
| 4.76.26 | 01/2011 | Veterans' Organizations | Thomas Gray | TE/GE |
| 4.76.27 | 05/2010 | Black Lung Benefit Trusts (oŲŲ501(c)(21)) | Thomas Gray | TE/GE |
| 4.76.28 | 05/2010 | Multiple Parent Title Holding Companies | Thomas Gray | TE/GE |

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| 4.76.29 | 06/2010 | Apostolic Associations - IRC 501(d) | Thomas Gray | TE/GE |
| 4.76.30 | 06/2010 | EO Examination Guidelines for IRC section 527 Political Organizations. | Thomas Gray | TE/GE |
| 4.76.31 | 08/2008 | Health Maintenance Organizations | Justin Lowe | TE/GE |
| 4.76.50 | 09/2010 | Examinations of Organizations Conducting Gaming Activities | Augusta Simpsso | TE/GE |
| 4.76.51 | 03/2010 | Fund-raising Activities | Thomas Gray | TE/GE |
| 4.81 TAX EXEMPT BONDS (TEB) | | | | |
| 4.81.1 | 10/2012 | TEB Program | Janae R. Lemle | TE/GE |
| 4.81.2 | 10/2012 | Examination Selection | Janae R. Lemle | TE/GE |
| 4.81.3 | 04/2012 | Questionnaire Compliance Check Projects | Janae R. Lemle | TE/GE |
| 4.81.5 | 11/2009 | Tax Exempt Bonds Exam Process | Janae R. Lemle | TE/GE |
| 4.81.6 | 08/2011 | Closing Agreements | Janae R. Lemle | TE/GE |
| 4.81.7 | 11/2008 | Tax Exempt Bonds Bondholder Referrals | Janae R. Lemle | TE/GE |
| 4.81.10 | 09/2012 | Quality Review | Janae R. Lemle | TE/GE |
| 4.81.11 | 09/2012 | Referral Program | Janae R. Lemle | TE/GE |
| 4.82 TAX EXEMPT BONDS EXAMINATION GUIDELINES | | | | |
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| 4.86 INDIAN TRIBAL GOVERNMENTS ADMINISTRATIVE GUIDANCE | | | | |
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| 4.87 INDIAN TRIBAL GOVERNMENTS INVENTORY MANAGEMENT | | | | |
| 4.87.1 | 12/2009 | Inventory Management | Lori Sperle | TE/GE |
| 4.88 INDIAN TRIBAL GOVERNMENTS EXAMINATION ISSUES AND PROCEDURES | | | | |
| 4.88.1 | 01/2010 | Examination Issues Pertaining to ITG Cases | Lori Sperle | TE/GE |
| 4.89 COMPLIANCE AND PROGRAM MANAGEMENT (CPM) | | | | |
| 4.89.1 | 02/2008 | Compliance and Program Management (CPM) Responsibilities | Lori Sperle | TE/GE |
| 4.90 FEDERAL, STATE AND LOCAL GOVERNMENTS (FSLG) | | | | |
| 4.90.1 | 05/2013 | FSLG Mission and Policy | Stewart Rouleau | TE/GE |
| 4.90.2 | 05/2013 | Customer Assistance | Stewart Rouleau | TE/GE |
| 4.90.3 | 02/2013 | Compliance Checks | Stewart Rouleau | TE/GE |
| 4.90.4 | 02/2008 | Penalties | Stewart Rouleau | TE/GE |
| 4.90.5 | 05/2010 | Case Selection Procedures | Stewart Rouleau | TE/GE |
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| 4.90.8 | 03/2011 | Examination Quality Measurement Standards | Stewart Rouleau | TE/GE |
| 4.90.9 | 10/2010 | Workpapers and Report Writing | Stewart Rouleau | TE/GE |
| 4.90.10 | 10/2010 | Statute Control Procedures | Stewart Rouleau | TE/GE |
| 4.90.11 | 04/2010 | Technical Review | Stewart Rouleau | TE/GE |
| 4.90.12 | 05/2013 | Case Closing and Special Handling Procedures | Stewart Rouleau | TE/GE |
| 4.90.13 | 05/2006 | FSLG Large Case Examination Program | Stewart Rouleau | TE/GE |
| 4.90.14 | 03/2013 | Counsel Contact and Technical Guidance | Stewart Rouleau | TE/GE |
| 4.90.15 | 06/2013 | FSLG Fraud Procedures | Stewart Rouleau | TE/GE |

Part 7: Rulings and Agreements

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

| 7.1 TE/GE ADMINISTRATIVE PROCEDURES AND PROGRAMS | | | | |
|---|---------|--|-----------------|-------|
| 7.1.1 | 07/2010 | Employee Plans | Denise Brown | TE/GE |
| 7.1.2 | 12/2002 | EO Administrative Procedures (Introduction) | Darla Trilli | TE/GE |
| 7.1.4 | 12/2002 | Exempt Organizations Technical Advice Procedures | Theodore Lieber | TE/GE |
| 7.1.5 | 07/2013 | Employee Plans Technical Advice Procedures | Yaguo Zhang | TE/GE |
| 7.2 TE/GE CLOSING AGREEMENTS | | | | |
| 7.2.1 | 04/2002 | Director, Employee Plans, Tax Exempt and Government Entities Division (TE/GE) Closing Agreements | Marianne G. Da | TE/GE |
| 7.2.2 | 03/2002 | Employee Plans Compliance Resolution System (EPCRS) | Marianne G. Da | TE/GE |
| 7.2.3 | 08/2011 | Tax Exempt Bonds Voluntary Closing Agreement Program | Janae R. Lemle | TE/GE |
| 7.11 EMPLOYEE PLANS DETERMINATION LETTER PROGRAM | | | | |
| 7.11.1 | 09/2008 | Employee Plans Determination Letter Program | Cameron Kalch | TE/GE |
| 7.11.2 | 04/2013 | EP Case Assignment Guide | Cameron R. Kal | TE/GE |
| 7.11.3 | 07/2012 | Tax Exempt Quality Measurement System (TEQMS) | Cameron R. Kal | TE/GE |
| 7.11.4 | 07/2013 | IRS Section 401(a) Pre-Approved Plans Program | Cameron R. Kal | TE/GE |
| 7.11.5 | 07/2013 | Proper Use of Determination Letter Caveats | Cameron R. Kal | TE/GE |
| 7.11.6 | 09/2012 | Multiemployer Plans | Cameron R. Kal | TE/GE |
| 7.11.7 | 07/2013 | Multiple Employer Plans | Cameron R. Kal | TE/GE |
| 7.11.8 | 01/2012 | EP Determinations Closing Agreement Program | Carmeron R. Ka | TE/GE |

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| 7.12.1 | 07/2013 | Plan Terminations | Cameron Kalch | TE/GE |
| 7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.13.1 | 06/2013 | Determination Letter Applications | Cameron Kalch | TE/GE |
| 7.13.5 | 08/2012 | Letter Generation | Cameron Kalch | TE/GE |
| 7.13.6 | 06/2013 | Inventory Control Subsystems | Cameron Kalch | TE/GE |
| 7.13.7 | 06/2013 | Moving Cases through the EDS Inventory Control Subsystem | Cameron Kalch | TE/GE |
| 7.13.8 | 07/2013 | EDS Unpostables | Cameron Kalch | TE/GE |
| 7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL | | | | |
| 7.14.1 | 07/2012 | Introduction | Cameron Kalch | TE/GE |
| 7.14.2 | 08/2012 | Data Entry | Cameron Kalch | TE/GE |
| 7.14.4 | 06/2012 | Letter Generation | Cameron Kalch | TE/GE |
| 7.14.5 | 08/2012 | Inventory Control System (ICS) | Cameron Kalch | TE/GE |
| 7.14.6 | 08/2012 | Management Information System (MIS) | Cameron Kalch | TE/GE |
| 7.15 EMPLOYEE PLANS TAX EXEMPT DETERMINATION SYSTEM (TEDS) PROCESSING PROCEDURES | | | | |
| 7.15.1 | 06/2011 | Introduction | Joyce Robinson | TE/GE |
| 7.15.2 | 06/2011 | Accessing Tax Exempt Determination System (TEDS) | Joyce Robinson | TE/GE |
| 7.15.3 | 06/2011 | Business Rules | Joyce Robinson | TE/GE |
| 7.15.4 | 06/2011 | Tax Exempt Determination System (TEDS) Roles and Delegation | Joyce Robinson | TE/GE |
| 7.15.5 | 06/2013 | Case Identification and Status Codes | Joyce Robinson | TE/GE |
| 7.15.6 | 06/2013 | Navigating the Tax Exempt Determination System (TEDS) | Joyce Robinson | TE/GE |
| 7.15.7 | 07/2013 | Electronic Case Processing | Joyce Robinson | TE/GE |
| 7.15.8 | 07/2013 | Tax Exempt Determinations Systems (TEDS) Routing Slip Features | Joyce Robinson | TE/GE |
| 7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM | | | | |
| 7.20.1 | 12/2012 | Exempt Organizations Determination Letter Overview | Cindy M. Thoma | TE/GE |
| 7.20.2* | 08/2012 | Determination Letter Processing of Exempt Organizations | Cindy M. Thoma | TE/GE |
| 7.20.3 | 05/2008 | Processing Private Foundations and Other Types of Cases | Dorothy Lawren | TE/GE |
| 7.20.4* | 07/2010 | Special Determination Issues | Dorothy Lawren | TE/GE |
| 7.20.5 | 07/2009 | Review Procedures for EO Determinations | Donna Abner | TE/GE |

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| 7.20.6* | 10/2010 | EO Touch-and-Go Determination Case Procedures | Fred Smith | TE/GE |
| 7.20.7 | 04/2008 | IRC 509(a)(3) Supporting Organizations Guide Sheet | Dorothy Lawren | TE/GE |
| 7.20.8 | 08/2008 | Donor-Advised Funds Guide Sheet | Dorothy Lawren | TE/GE |
| 7.21 EXEMPT ORGANIZATIONS AUTOMATED PROCESSING PROCEDURES | | | | |
| 7.21.1 | 01/2003 | Determination Letter Applications | Dorothy Lawren | TE/GE |
| 7.21.2 | 01/2003 | Processing User Fees | Dorothy Lawren | TE/GE |
| 7.21.3 | 08/2003 | Screening, Controlling and Case Closing | Dorothy Lawren | TE/GE |
| 7.21.4 | 01/2003 | Transcription and Case Establishment | Dorothy Lawren | TE/GE |
| 7.21.5 | 01/2003 | Letter Generation | Dorothy Lawren | TE/GE |
| 7.21.6 | 01/2003 | Inventory Control Subsystem | Dorothy Lawren | TE/GE |
| 7.21.7 | 01/2003 | Moving Cases Through the Inventory Control Subsystem | Dorothy Lawren | TE/GE |
| 7.21.8 | 01/2003 | EDS Unpostables | Dorothy Lawren | TE/GE |
| 7.21.9 | 01/2003 | Exempt Organizations Management Information System | Dorothy Lawren | TE/GE |
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| 7.22.1 | 01/2003 | Introduction | Dorothy Lawren | TE/GE |
| 7.22.2 | 01/2003 | Data Entry | Dorothy Lawren | TE/GE |
| 7.22.3 | 01/2003 | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | Dorothy Lawren | TE/GE |
| 7.22.5 | 01/2003 | Letter Generation | Dorothy Lawren | TE/GE |
| 7.22.6 | 01/2003 | Inventory Control System (ICS) | Dorothy Lawren | TE/GE |
| 7.22.7 | 01/2003 | Management Information System | Dorothy Lawren | TE/GE |
| 7.25 EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | | | | |
| 7.25.1 | 09/2013 | Exempt Organizations Determination Program Overview | Gregory Schant | TE/GE |
| 7.25.2 | 07/2001 | Single Parent Title Holding Corporations | Donna E. Moore | TE/GE |
| 7.25.3 | 07/2001 | Religious, Charitable, Educational, Etc., Organizations | David L. Fish | TE/GE |
| 7.25.4 | 06/2001 | Civic Leagues, Social Welfare Organizations and Local Associations of Employees | Sadie Copeland | TE/GE |
| 7.25.5 | 06/2001 | Labor, Agricultural and Horticultural Organizations | Carter Hull | TE/GE |
| 7.25.6 | 06/2001 | Business Leagues | Carter Hull | TE/GE |
| 7.25.7 | 05/2004 | Social and Recreational Clubs | Sadie Copeland | TE/GE |

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| 7.25.8 | 05/2002 | Fraternal Beneficiary Societies | Sean Barnett | TE/GE |
| 7.25.9 | 05/2002 | Voluntary Employees' Beneficiary Associations | Carolyn Ibok | TE/GE |
| 7.25.11 | 06/2001 | Teachers' Retirement Fund Associations | Laurice Ghouga | TE/GE |
| 7.25.12 | 08/2006 | Organizations Exempt Under IRC 501 (c)(12) | Robert Cowen | TE/GE |
| 7.25.13 | 01/2009 | Cemetery Companies | Donna E. Moore | TE/GE |
| 7.25.14 | 12/2004 | Credit Unions and Mutual Reserve Funds | Virginia Richard | TE/GE |
| 7.25.15 | 09/2013 | Small Insurance Companies or Associations | Donna Elliot-Mo | TE/GE |
| 7.25.16 | 06/2001 | Corporations Organized to Finance Crop Operations | Stephen Farson | TE/GE |
| 7.25.17 | 06/2001 | Supplemental Unemployment Benefit Trusts | Susan Paul | TE/GE |
| 7.25.19 | 09/2005 | Veterans' Organizations | Debra Cowen | TE/GE |
| 7.25.20 | 06/2001 | Qualified Group Legal Services Plan | Ellen Berick | TE/GE |
| 7.25.21 | 06/2001 | Multiple Parent Title Holding Companies | Donna E. Moore | TE/GE |
| 7.25.22 | 04/2003 | Black Lung Benefit Trusts | Ellen Berick | TE/GE |
| 7.25.23 | 05/2002 | Religious and Apostolic Associations | Virginia Richard | TE/GE |
| 7.25.24 | 05/2002 | Cooperative Hospital Service Organizations | Justin Lowe | TE/GE |
| 7.25.25 | 06/2001 | Feeder Organizations | Virginia Richard | TE/GE |
| 7.25.26 | 05/2002 | Amateur Sports Organizations | Debra Cowen | TE/GE |
| 7.25.28 | 08/2006 | The National Railroad Retirement Investment Trust | Carolyn Ibok | TE/GE |
| 7.25.41 | 03/2006 | Insurance Activities | Donna Elliot-Mo | TE/GE |
| 7.25.42 | 06/2001 | Qualified State-Sponsored High Risk Insurance Organizations | Carter Hull | TE/GE |
| 7.25.43 | 06/2001 | Qualified State-Sponsored Workers' Compensation Organizations | Carolyn Ibok | TE/GE |
| 7.25.44 | 10/2005 | Qualified State Tuition Programs | Lee Phaup | TE/GE |
| 7.25.45 | 04/2009 | Suspension of Exempt Status Under IRC 501(p) | Fred Smith | TE/GE |
| 7.26 PRIVATE FOUNDATIONS MANUAL | | | | |
| 7.26.1 | 08/2001 | Introduction to Private Foundations and Special Rules Under IRC 508 | Ward Thomas | TE/GE |
| 7.26.2 | 08/2001 | Private Foundation Defined - IRC 509(a)(1) Exclusions (Other Than IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusions | Janet Gitterman | TE/GE |
| 7.26.3 | 08/2001 | Private Foundations Defined - IRC 509(a)(1) and 170(b)(1)(A)(vi) Exclusion | Carolyn Ibok | TE/GE |
| 7.26.4 | 08/2001 | Private Foundations Defined by IRC 509(a)(2) Exclusion | Ronald Shoema | TE/GE |

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| 7.26.5 | 08/2001 | Private Foundations Defined - IRC 509(a)(3) Exclusion | Ronald Shoema | TE/GE |
| 7.26.6 | 05/2002 | Private Operating Foundations | Ronald Shoema | TE/GE |
| 7.26.7 | 04/2003 | Termination of Private Foundation Status | Theodore Lieber | TE/GE |
| 7.26.15 | 08/2001 | IRC 4947 Trusts | Ronald Shoema | TE/GE |
| 7.27 EXEMPT ORGANIZATIONS TAX MANUAL | | | | |
| 7.27.3 | 06/2001 | Prohibited Transactions and Income Accumulations | Janet Gitterman | TE/GE |
| 7.27.4 | 08/2001 | Taxation of Unrelated Business Income | Sarah Katz | TE/GE |
| 7.27.5 | 06/2001 | Unrelated Trade or Business | Sarah Katz | TE/GE |
| 7.27.6 | 05/2002 | Computation of Unrelated Business Tax Income | Sarah Katz | TE/GE |
| 7.27.7 | 08/2001 | Computation of Unrelated Business Taxable Income for Social Clubs | Theodore Lieber | TE/GE |
| 7.27.8 | 06/2001 | Unrelated Debt Financed Income | Sarah Katz | TE/GE |
| 7.27.9 | 06/2001 | Debt-Financed Property | Sarah Katz | TE/GE |
| 7.27.10 | 06/2001 | Acquisition Indebtedness | Ward Thomas | TE/GE |
| 7.27.11 | 06/2001 | Political Organizations | Andrew Megosh | TE/GE |
| 7.27.12 | 05/2003 | IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures | Andrew Megosh | TE/GE |
| 7.27.14 | 05/2002 | Tax on Net Investment Income of Private Foundations | Ward Thomas | TE/GE |
| 7.27.15 | 08/2001 | Taxes on Self-Dealing | Janet Gitterman | TE/GE |
| 7.27.16 | 08/2001 | Taxes on Foundation Failure to Distribute Income | Janet Gitterman | TE/GE |
| 7.27.17 | 08/2001 | Taxes on Excess Business Holdings | Andrew Megosh | TE/GE |
| 7.27.18 | 05/2002 | Taxes on Investments Which Jeopardize Charitable Purposes | Carolyn Ibok | TE/GE |
| 7.27.19 | 06/2001 | Taxable Expenditures of Private Foundations | Andrew Megosh | TE/GE |
| 7.27.20 | 08/2001 | Disqualified Persons as Defined in IRC 4946 | Janet Gitterman | TE/GE |
| 7.27.27 | 08/2001 | Application of Taxes and Denial of Exemption to Certain Foreign Organizations | Mary Jo Salins | TE/GE |
| 7.27.30 | 11/2009 | Taxes on Excess Benefit Transactions | Elizabeth Goff | TE/GE |
| 7.28 EO DISCLOSURE PROCEDURES | | | | |
| 7.28.2 | 04/2010 | Disclosure of Information About Exempt Organizations to Appropriate State Officials as Described in IRC 6104(c) | Melinda William | TE/GE |
| 7.28.4 | 06/2009 | Public Inspection of Written Determinations under IRC 6110 | Carolyn Ibok | TE/GE |

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| 7.29 EXEMPT ORGANIZATIONS TECHNICAL RULINGS AND GUIDANCE | | | | |
| 7.29.1 | 02/2008 | Overview | Fred Smith | TE/GE |
| 7.29.3 | 07/2008 | Exempt Organizations Technical Procedures | Fred Smith | TE/GE |

Part 21: Customer Account Services

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

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| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.11* | 06/2013 | Employee Plan Accounts | Kathi T. Palmer | TE/GE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.7* | 11/2012 | Exempt Organizations and Tax Exempt Bonds | Kathi T. Palmer | WI, TE/GE |

Part 22: Taxpayer Education and Assistance

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

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| 22.40 FEDERAL, STATE AND LOCAL GOVERNMENTS | | | | |
| 22.40.1 | 11/2007 | Outreach | Stewart Rouleau | TE/GE |
| 22.41 INDIAN TRIBAL GOVERNMENTS | | | | |
| 22.41.1 | 10/2011 | Indian Tribal Governments Outreach | Lori Sperle | TE/GE |
| 22.42 TEB TAXPAYER EDUCATION AND ASSISTANCE | | | | |
| 22.42.1 | 09/2012 | Tax Exempt Bonds Customer Education and Outreach | Janae R. Lemle | TE/GE |
| 22.43 EMPLOYEE PLANS CUSTOMER EDUCATION AND OUTREACH | | | | |
| 22.43.1 | 10/2012 | Obtaining Products and Services from Employee Plans Customer Education and Outreach | Kathy S. Davis | TE/GE |

Part 25: Special Topics

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| 25.7.1 | 11/2012 | Exempt Organizations/Business Master File and Support Processing | Connie Peek | TE/GE |
| 25.7.3 | 09/2006 | Group Exemption Procedures | Donna Carlisle | TE/GE |
| 25.7.5 | 11/2012 | Exempt Organizations Extracts and On-line Programs | Connie Peek | TE/GE |
| 25.7.6 | 11/2012 | Cumulative List (Publication 78) | Brooke Williams | TE/GE |
| 25.7.7 | 09/2006 | EO/BMF Reports | Donna Carlisle | TE/GE |

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| 1.1 ORGANIZATION AND STAFFING | | | | |
| 1.1.13 | 10/2013 | Wage and Investment | Angela Colona | All |
| 1.2 SERVICEWIDE POLICIES AND AUTHORITIES | | | | |
| 1.2.61 | 09/2013 | Division Delegations of Authority for Wage and Investment | Patricia Moten-S | WI |
| 1.4 RESOURCE GUIDE FOR MANAGERS | | | | |
| 1.4.10 | 05/2013 | Integrity & Verification Operation Managers Guide | Mary Lavoie | WI |
| 1.4.11* | 01/2013 | Field Assistance Guide for Managers | Steven Bartlett | WI |
| 1.4.16 | 12/2012 | Accounts Management Guide for Managers | Angelia M. Cash | WI |
| 1.4.18 | 09/2013 | Electronic Products and Services Support Managers Guide | Katie Witts | WI |
| 1.4.19* | 10/2013 | Automated Underreporter Technical and Clerical Managers and Coordinators Guide | Maria E. Shaddy | WI, SB/SE |
| 1.4.21 | 11/2012 | Accounts Management and Compliance Guide for System Administrators/Analysts | Steven Keroff | SB/SE, WI |
| 1.11 INTERNAL MANAGEMENT DOCUMENTS SYSTEM | | | | |
| 1.11.7 | 12/2012 | Accounts Management Tax/Policy/Program Analyst Guide | Sandra Johnson | WI, SB/SE |
| 1.11.8 | 11/2012 | Servicewide Electronic Research Program (SERP) | Lisa Hadlock | WI |
| 1.17 PUBLISHING | | | | |
| 1.17.1 | 12/2012 | Overview of Publishing Authorities, Roles, Responsibilities, and Organizational Structure | Averelle Talbott | All |
| 1.17.2 | 11/2012 | Publishing Systems and Programs | Teri Davis | All |
| 1.17.3 | 11/2012 | Tax Products Program | Averelle Talbott | All |
| 1.17.7 | 12/2012 | Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos | Averelle Talbott | All |
| 1.17.8 | 01/2013 | Internal and Public Use Non-Tax Products | Averelle Talbott | All |
| 1.17.9 | 02/2013 | User Guide for Requesting a Published Product | Averelle Talbott | All |
| 1.18 DISTRIBUTION | | | | |
| 1.18.1 | 09/2006 | Mission of Distribution | Joseph Anidiobi | WI |
| 1.18.2 | 02/2009 | Forecasting Requirements | Joseph Anidiobi | WI |
| 1.18.3 | 02/2009 | Tax Forms Distribution Programs | Joseph Anidiobi | WI |
| 1.18.4 | 02/2009 | Knowledge Services | Joseph Anidiobi | WI |
| 1.18.5 | 04/2011 | National Distribution Center | Joseph Anidiobi | WI |

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| 1.22 MAIL AND TRANSPORTATION MANAGEMENT | | | | |
| 1.22.1 | 07/2012 | Mail and Transportation Management Overview | Joseph Anidiobi | All |
| 1.22.2 | 08/2012 | Classes of Mail and United States Postal Service (USPS) Special Services | Joseph Anidiobi | All |
| 1.22.3 | 08/2012 | Addressing and Packaging | Joseph Anidiobi | All |
| 1.22.4 | 08/2012 | Postage Accountability and Reporting Requirements | Joseph Anidiobi | All |
| 1.22.5 | 08/2012 | Mail Operations | Joseph Anidiobi | All |
| 1.22.6 | 08/2012 | Transportation Management | Joseph Anidiobi | All |
| 1.22.7 | 08/2012 | Household Goods | Joseph Anidiobi | All |
| 1.22.8 | 08/2012 | Mailing and Shipping Equipment | Joseph Anidiobi | All |
| 1.55 WAGE AND INVESTMENT | | | | |
| 1.55.2 | 09/2009 | Organizational Changes | Frank Melvin | WI |
| 1.55.5 | 04/2007 | Employee Suggestion Program | Machelle Miles | WI |
| 1.55.6 | 09/2013 | W&I Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process | Sami Mcneal | WI |
| 1.55.7 | 08/2012 | Wage and Investment Research and Analysis (WIRA) Procedural Guidelines | Claudine Godso | WI |
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| <i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i> | | | | |
| 3.0 GENERAL | | | | |
| 3.0.101* | 11/2013 | Schedule K-1 Processing | Kathleen Kamel | WI |
| 3.0.167* | 09/2013 | Losses and Shortages | Susan N Hanker | WI |
| 3.0.230 | 10/2012 | Lockbox Processing Procedures | Linda Carey | WI |
| 3.0.275 | 09/2013 | Business Results Measures for Submission Processing Functions | Stuart D. Simps | WI |
| 3.5 ACCOUNTS SERVICES | | | | |
| 3.5.10 | 11/2013 | Remittance Transaction Research (RTR) System | Karene Tucker | WI |
| 3.5.20* | 11/2012 | Processing Requests for Tax Return/Return Information | Mary R. Ray | WI |
| 3.5.61 | 11/2013 | Files Management and Services | Loretta Walker | WI |
| 3.8 DEPOSIT ACTIVITY | | | | |
| 3.8.44* | 11/2013 | Campus Deposit Activity | Pamela Larson | WI, SB/SE |
| 3.8.45* | 11/2012 | Manual Deposit Process | Rick Holmes | WI |
| 3.8.46 | 12/2012 | Discovered Remittance | Rick Holmes | WI |

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| 3.8.47 | 09/2013 | Manual Deposit for Field Office Payment Processing | Edna Banks | WI |
| 3.10 CAMPUS MAIL AND WORK CONTROL | | | | |
| 3.10.5 | 11/2013 | Batch/Block Tracking System (BBTS) | Kenneth M. Wils | WI, SB/SE |
| 3.10.8 | 11/2013 | Information Returns Processing | Machele M. Sha | WI |
| 3.10.72* | 11/2013 | Receiving, Extracting, and Sorting | Ruth Bowlin | WI |
| 3.10.73* | 11/2013 | Batching and Numbering | Ruth A. Bowlin | WI |
| 3.11 RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.11.6* | 11/2013 | Data Processing (DP) Tax Adjustments | Chris Wolcott | WI, SB/SE |
| 3.11.8 | 11/2013 | Information Return Processing | Machele M Sha | WI, SB/SE |
| 3.11.10 | 11/2013 | Revenue Receipts | Harry L. Anders | OD's |
| 3.11.13* | 11/2013 | Employment Tax Returns | Nayda I Maldon | WI |
| 3.11.14* | 11/2013 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | Catherine M. Ja | WI |
| 3.11.15* | 11/2013 | Return of Partnership Income | Charmian Setea | WI |
| 3.11.16* | 11/2013 | Corporate Income Tax Returns | Jamie Armes | WI |
| 3.11.23* | 11/2013 | Excise Tax Returns | Martin L. Cavan | WI |
| 3.11.25* | 11/2013 | Miscellaneous Tax Returns | Nayda I Maldon | WI |
| 3.11.106* | 11/2013 | Estate and Gift Tax Returns | Kim Hatfield | WI |
| 3.11.154* | 11/2013 | Unemployment Tax Returns | Daniel Resende | WI |
| 3.11.180* | 11/2013 | Allocated Tips | Kelli Ruter | WI |
| 3.11.212* | 11/2013 | Applications for Extension of Time to File | Lisa Kalland | WI, SB/SE |
| 3.11.213* | 11/2013 | Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return | Nancy A Harmo | WI |
| 3.11.217* | 11/2013 | Form 1120S Corporation Income Tax Returns | Kelli A. Ruter | WI |
| 3.11.249* | 11/2013 | Processing Form 8752 | Kelli A. Ruter | WI |
| 3.12 ERROR RESOLUTION | | | | |
| 3.12.3* | 11/2013 | Individual Income Tax Returns | Diane Price | WI |
| 3.12.8 | 11/2013 | Information Returns Processing | Machele M. Sha | WI, SB/SE |
| 3.12.10* | 11/2013 | Revenue Receipts | Harry L. Anders | WI, SB/SE |
| 3.12.13* | 11/2013 | Employment Tax Returns | Nancy A Harmo | WI |
| 3.12.14* | 11/2013 | Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N) | Catherine Jame | WI |
| 3.12.15* | 11/2013 | Return of Partnership Income | Charmian Setea | WI |

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| 3.12.21 | 11/2013 | Credit and Account Transfers | Harry L. Anders | WI |
| 3.12.23* | 11/2013 | Excise Tax Returns | Martin L. Cavan | WI |
| 3.12.32* | 11/2013 | General Unpostables | Rose A. Spence | LBI, SB/SE, TE/GE, WI |
| 3.12.37* | 11/2013 | IMF General Instructions | Yvette Rucker | WI, SB/SE |
| 3.12.38* | 11/2013 | BMF General Instructions | Catherine Jame | WI |
| 3.12.106* | 11/2013 | Estate Tax Returns - Paper Correction Processing | Kim Hatfield | SB/SE, WI |
| 3.12.154* | 11/2013 | Unemployment Tax Returns | Daniel Resende | WI |
| 3.12.179* | 11/2013 | Individual Master File (IMF) Unpostable Resolution | Rene Hall | WI |
| 3.12.212* | 11/2013 | Applications for Extension of Time to File Tax Returns | Lisa Kalland | WI, SB/SE |
| 3.12.213* | 11/2013 | Form 1066, U.S. REMIC Income Tax Return | Nancy A Harmo | WI |
| 3.12.217* | 11/2013 | Error Resolution Instructions for Form 1120-S | Jamie Armes | WI |
| 3.12.220* | 11/2013 | Error Resolution System for Excise Tax Returns | Martin L. Cavan | WI |
| 3.12.249* | 11/2013 | Processing Form 8752 | Kelli A. Ruter | WI |
| 3.12.251* | 11/2013 | Corporation Income Tax Returns | Marianne E. Cla | WI |
| 3.12.263* | 11/2013 | Estate and Gift Tax Returns | Kim Hatfield | WI |
| 3.12.279* | 11/2013 | BMF/CAWR/PMF Unpostable Resolution | Rose A. Spence | WI, SB/SE, TE/GE, LBI |
| 3.13 CAMPUS DOCUMENT SERVICES | | | | |
| 3.13.2* | 11/2013 | BMF Account Numbers | Kimberley R. Ba | WI |
| 3.13.5 | 11/2013 | Individual Master File (IMF) Account Numbers | Venitta L. Barret | WI |
| 3.13.40 | 11/2012 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Venitta L. Barret | WI |
| 3.13.62 | 11/2013 | Media Transport and Control | Kira Schley | WI |
| 3.13.122* | 10/2013 | IMF Entity Control Unpostables | Venitta L Barrett | WI |
| 3.13.222* | 11/2013 | BMF Entity Unpostable Correction Procedures | Mary M. Morgan | WI |
| 3.14 NOTICE REVIEW | | | | |
| 3.14.1* | 11/2013 | IMF Notice Review | Michael Jackson | WI |
| 3.14.2* | 11/2013 | Notice Review - Business Master File (BMF) Notice Review | Matthew Novak | WI, SB/SE |
| 3.17 ACCOUNTING AND DATA CONTROL | | | | |
| 3.17.5* | 09/2013 | Hardcore Payment Tracers | Ronnie Maldona | WI |

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| 3.17.10* | 11/2012 | Dishonored Check File (DCF) and Unidentified Remittance File (URF) | Cathy R Andrew | WI, SB/SE, TE/GE, LBI, TAS |
| 3.17.15* | 09/2013 | Accounting Reports Analyst - Responsibilities | Rebecca Rouse | WI |
| 3.17.20* | 11/2012 | Refund Intercept Program | Crystal Noble | WI, SB/SE |
| 3.17.21* | 09/2013 | Credit and Account Transfers | Crystal Noble | WI |
| 3.17.30 | 11/2012 | SC Data Controls | Kathryn Philipp | WI |
| 3.17.46* | 10/2013 | Automated Non-Master File Accounting | Mary J. Deluca | WI, SB/SE |
| 3.17.64 | 09/2013 | Accounting Control General Ledger Policies and Procedures | Michele Atkins | WI |
| 3.17.79* | 11/2012 | Accounting Refund Transactions | Janet Bertagnoli | WI |
| 3.17.80* | 11/2012 | Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations | Kendall Crosby | WI |
| 3.17.220* | 11/2012 | Excess Collections File | Sarah Stanton | WI, SB/SE, LBI, TAS |
| 3.17.221 | 11/2012 | Enterprise Computing Center Data Controls | Kathryn Philipp | WI |
| 3.17.243* | 09/2013 | Miscellaneous Accounting | Crystal Noble | WI |
| 3.17.244* | 09/2013 | Manual Assessments | Crystal Noble | WI |
| 3.17.277 | 11/2012 | Electronic Payments | Pamela Plunkitt | WI, SB/SE |
| 3.17.278 | 11/2013 | Paper Check Conversion (PCC) System | Sonia E. Jacob | WI |
| 3.21 INTERNATIONAL RETURNS AND DOCUMENTS ANALYSIS | | | | |
| 3.21.3* | 11/2013 | Individual Income Tax Returns | Deborah L. Fry | WI |
| 3.21.15* | 11/2013 | Foreign Partnership Withholding | Deborah Fry | WI |
| 3.21.19* | 11/2013 | Foreign Trust System | Catherine Brill | WI |
| 3.21.25* | 11/2013 | Miscellaneous Tax Returns | Holly Phillips | WI |
| 3.21.110* | 11/2013 | Chapter Three Withholding Returns Form 1042 | Catherine Brill | WI |
| 3.21.111* | 11/2013 | Chapter Three Withholding Returns | Holly Phillips | WI |
| 3.21.112 | 11/2013 | Foreign Account Tax Compliance Act (FATCA) Registration | Rene Hall | WI |
| 3.21.261* | 11/2013 | Foreign Investment in Real Property Tax Act (FIRPTA) | Deborah Fry | WI, SBSE |
| 3.21.263* | 11/2013 | IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS) | Sharon L. Davis | WI |
| 3.21.264* | 11/2013 | IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program | Deborah Ellis | WI |
| 3.22 INTERNATIONAL ERROR RESOLUTION | | | | |
| 3.22.3* | 11/2013 | Individual Income Tax Returns | Daria Dimatteo- | WI |

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| 3.22.15* | 11/2013 | Foreign Partnership Withholding | Deborah Fry | WI |
| 3.22.19* | 11/2013 | Foreign Trust System | Catherine Brill | WI |
| 3.22.110* | 11/2013 | Chapter Three Withholding (CTW) Returns - Form 1042 | Catherine Brill | WI |
| 3.22.111* | 11/2013 | Chapter Three Withholding (CTW) Database | Holly Phillips | WI |
| 3.22.261* | 11/2013 | Foreign Investment in Real Property Tax Act (FIRPTA) | Deborah Fry | WI |
| 3.24 ISRP SYSTEM | | | | |
| 3.24.3* | 11/2013 | Individual Income Tax Returns | Richard M. Mille | WI |
| 3.24.7 | 11/2013 | Delinquent Accounts | Kira Schley | WI |
| 3.24.8 | 11/2013 | Information Returns Processing | Machele M Sha | WI, SB/SE |
| 3.24.10 | 11/2013 | Revenue Receipts | Pamela Larson | WI, SB/SE |
| 3.24.13 | 11/2013 | Employment Tax Returns | Kathleen Kamel | SB/SE |
| 3.24.14 | 10/2013 | Fiduciary Income Tax Returns | Leann Talbot | SB/SE |
| 3.24.15 | 10/2013 | Partnership Return of Income | Leann Talbot | SB/SE |
| 3.24.16 | 11/2013 | Corporation Income Tax Returns | Leann Talbot | SB/SE |
| 3.24.21 | 11/2013 | Credit and Account Transfers | Pamela Larson | WI, SB/SE |
| 3.24.23 | 11/2013 | Excise Tax Returns | Leann Talbot | WI |
| 3.24.25 | 11/2013 | BMF International Miscellaneous Tax Returns | Tamu K. Payton | WI |
| 3.24.28 | 11/2013 | Campus Quality Assurance Program | Tamu Payton | WI |
| 3.24.29 | 11/2013 | SCRS Error Resolution | Tamu K. Payton | WI |
| 3.24.30 | 11/2013 | Data Controls | Kira Schley | WI |
| 3.24.37 | 11/2013 | General Instructions | Richard M. Mille | WI |
| 3.24.38 | 11/2013 | BMF General Instructions | Leann Talbot | WI |
| 3.24.40 | 11/2013 | Application for Taxpayer Identification Number for Pending U.S. Adoptions | Kira Schley | WI |
| 3.24.50 | 11/2013 | Campus Performance Evaluation Reporting System | Tamu Payton | WI |
| 3.24.106 | 11/2013 | Estate Tax Returns | Leann Talbot | WI |
| 3.24.133 | 11/2013 | Residual Remittance Processing System | Pamela Larson | WI |
| 3.24.143 | 11/2013 | Gift Tax Returns | Leann S. Talbot | WI |
| 3.24.154 | 11/2013 | Unemployment Tax Returns | Leann Talbot | WI |
| 3.24.159 | 10/2012 | SCRS SC Edits | Tamu K. Payton | WI |

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| 3.24.162 | 11/2013 | BOB Transcription Instructions | Kenneth M. Wils | WI, SB/SE, TE/GE, LBI |
| 3.24.173 | 11/2013 | Centralized Files and Scheduling | Machele M Sha | WI |
| 3.24.176 | 11/2013 | Audit Selection System | Machele M Sha | WI |
| 3.24.180 | 11/2013 | Allocated Tips | Karene Tucker | WI |
| 3.24.183 | 11/2013 | Planning and Control Data | Kira Schley | WI |
| 3.24.202 | 11/2013 | Supervisory Operator's Manual | Richard M Miller | WI |
| 3.24.212 | 11/2013 | Applications for Extension of Time to File Tax Returns | Richard M Miller | WI, SB/SE, TE/GE |
| 3.24.213* | 11/2013 | Real Estate Mortgage Investment Conduit Income Tax Returns | Karene Tucker | WI |
| 3.24.226 | 11/2013 | Declaration for Electronic Filing | Kira Schley | WI |
| 3.24.249 | 11/2013 | Fiscal Year Required Payments/Form 8752 | Karene Tucker | WI |
| 3.28 SPECIAL PROCESSING PROCEDURES | | | | |
| 3.28.3 | 11/2013 | Individual Income Tax Returns | Holly Phillips | WI |
| 3.28.4* | 02/2013 | Identity Theft Returns for Submission Processing | Carole Yelverto | WI |
| 3.30 WORK PLANNING AND CONTROL | | | | |
| 3.30.10 | 05/2010 | Cost Estimate Reference | Tammy L. Baile | WI, LBI, SB/SE, TE/GE |
| 3.30.28 | 03/2007 | Individual Review | Janet Shufelt | WI, LBI, SB/SE, TE/GE |
| 3.30.30 | 05/2012 | Embedded Quality for Submission Processing (EQSP) System | Norma Jean Gre | WI |
| 3.30.50 | 08/2012 | Project PCA Production Control Accounting | Joan D. William | ODs, Appeals |
| 3.30.123* | 11/2013 | Processing Timeliness: Cycles, Criteria, and Critical Dates | Sherrie Talbot | ODs, Appeals, IT, TAS |
| 3.30.124* | 11/2012 | Campus Monitoring Reports | Annette Lloyd | WI |
| 3.30.126 | 03/2013 | Control Data Analysis | Robert Donovan | WI |
| 3.30.127 | 10/2013 | Workload Scheduling | Adele Wolke | WI, SB/SE |
| 3.37 INTERNATIONAL ISRP | | | | |
| 3.37.110 | 11/2013 | Chapter 3 Withholding Returns | Tamu K. Payton | WI |
| 3.38 INTERNATIONAL TAX RETURNS AND DOCUMENTS | | | | |
| 3.38.147* | 10/2012 | International Notices | Rene Hall | WI, SB/SE |
| 3.40 BLOCK OUT OF BALANCE RESOLUTION | | | | |
| 3.40.8 | 11/2013 | Information Returns Processing | Machele M Sha | WI, SB/SE |
| 3.40.37 | 11/2013 | General Instructions | Kenneth M. Wils | WI, SB/SE |
| 3.41 OCR SCANNING OPERATIONS | | | | |

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| 3.41.269 | 11/2013 | Information Returns Processing on SCRIPS | Machele M Sha | WI |
| 3.41.274 | 11/2013 | General Instructions for Processing via SCRIPS | Kathleen Kamel | WI, SB/SE |
| 3.41.275 | 11/2013 | Scanner Operations on SCRIPS | Kathleen Kamel | All |
| 3.41.276 | 11/2013 | Form 941 | Kathleen Kamel | WI |
| 3.41.277 | 11/2013 | Forms 940 SCRIPS Processing | Kathleen Kamel | WI |
| 3.42 ELECTRONIC TAX ADMINISTRATION | | | | |
| 3.42.4* | 09/2013 | IRS e-file for Business Tax Returns | Lisa J Drach | WI, SB/SE |
| 3.42.5* | 10/2013 | IRS e-file for Individual Income Tax Returns | Leon D. Riley | WI |
| 3.42.7 | 09/2013 | e-help Desk | Katie Witts | All |
| 3.42.8 | 09/2013 | e-services Procedures for Help Desk Assistors | Tammy Atkins | All |
| 3.42.9* | 11/2012 | Filing Information Returns Electronically (FIRE) | Janet Manzer | WI |
| 3.43 INTEGRATED MANAGEMENT SYSTEM | | | | |
| 3.43.401 | 02/2009 | Total Evaluation Performance System (TEPS) for Managers of Measured Employees | Norma (jeanne) | WI, SB/SE |
| 3.43.405 | 06/2011 | Measured Employees Performance System (MEPS) for Managers | Janet Shufelt | WI |

Part 4: Examining Process

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

| | | | | |
|-------------------------------------|---------|---|-----------------|-----------|
| 4.19 LIABILITY DETERMINATION | | | | |
| 4.19.2* | 08/2013 | IMF Automated Underreporter (AUR) Control | Maria E. Shaddy | WI, SB/SE |
| 4.19.3* | 08/2013 | IMF Automated Underreporter Program | Maria E. Shaddy | WI, SB/SE |
| 4.19.7* | 08/2013 | IMF Automated Underreporter (AUR) Technical System Procedures | Maria E. Shaddy | WI, SB/SE |
| 4.19.10 | 11/2012 | Examination General Overview | Maureen Ozooni | WI |
| 4.19.13* | 11/2012 | General Case Development and Resolution | Maureen Ozooni | WI |
| 4.19.14* | 11/2012 | EITC/Revenue Protection Strategy | Emma Jane Am | WI |
| 4.19.15* | 11/2012 | Discretionary Programs | Maureen Ozooni | WI |
| 4.19.18 | 12/2012 | Quality Review Program | Maureen Ozooni | WI |
| 4.19.19 | 11/2012 | Campus Examination Telephone Contacts | E.j. Ames | WI |
| 4.19.20* | 12/2012 | Automated Correspondence Exam (ACE) Processing Overview | Kim Mils | WI |
| 4.19.21 | 12/2012 | Clerical | Emma Jane Am | WI |
| 4.19.24* | 04/2013 | Compliance Identity Theft | Kimberly Mills | SBSE, WI |

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Part 5: Collecting Process

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

| | | | | |
|---------------------------|---------|---|---------------|-----------|
| 5.19 LIABILITY COLLECTION | | | | |
| 5.19.10* | 10/2012 | Collection Operations Transcript Processing | Donna Jones | WI, SB/SE |
| 5.19.20* | 05/2013 | Large Dollar Case Processing | Pearl Webster | SB/SE |

Part 11: Communications and Liaison

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

| | | | | |
|---------------------------|---------|--|----------|----|
| 11.55 WAGE AND INVESTMENT | | | | |
| 11.55.1 | 01/2009 | Internet Content Publishing Process (ICPP) Management Document | Jon Bird | WI |
| 11.55.2 | 09/2008 | Wage and Investment Communications and Liaison | Jon Bird | WI |

Part 21: Customer Account Services

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

| | | | | |
|---|---------|--|--------------------|--------------------|
| 21.1 ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OPERATIONS | | | | |
| 21.1.1 | 09/2013 | Accounts Management & Compliance Services Overview | Sandra Johnson | OD's |
| 21.1.2 | 08/2013 | Reference Materials Overview | Sandra Johnson | OD's |
| 21.1.3 | 08/2013 | Operational Guidelines Overview | Dean Sousa | OD's |
| 21.1.7* | 09/2013 | Campus Support | Doris A. Day | WI |
| 21.2 SYSTEMS AND RESEARCH PROGRAMS | | | | |
| 21.2.1* | 08/2013 | Systems | Robert Beausol | OD's |
| 21.2.2 | 09/2013 | Research | Dean Sousa | OD's |
| 21.2.3* | 09/2013 | Transcripts | Renate Birwe | OD's |
| 21.2.4* | 09/2013 | Master File Accounts Maintenance | Steven D. Charlt | OD's |
| 21.2.5 | 09/2013 | Miscellaneous Forms and Processing | Gregory W Cart | OD's |
| 21.3 TAXPAYER CONTACTS | | | | |
| 21.3.1* | 09/2013 | Taxpayer Contacts Resulting from Notice Issuance | Anderw Busch | ODs & FDs, Appeals |
| 21.3.2 | 12/2012 | Taxpayer Contacts Resulting From Electronic Tax Law Assistance Inquiries | Gregory W Cart | WI, SB/SE, Appeals |
| 21.3.3 | 09/2013 | Incoming and Outgoing Correspondence/Letters | Patricia A. Fuller | WI, SB/SE, Appeals |
| 21.3.4* | 09/2013 | Field Assistance | Steven Bartlett | WI, Appeals |

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| 21.3.5 | 09/2013 | Taxpayer Inquiry Referrals Form 4442 | Cynthia A. Laris | WI, SB/SE, Appeals |
| 21.3.6 | 09/2013 | Forms and Information Requests | Nolan J Pendlet | WI, SB/SE, Appeals |
| 21.3.7 | 09/2013 | Processing Third Party Authorizations onto the Centralized Authorization File (CAF) | Rita Prendergas | OD's, Appeals, CI |
| 21.3.8 | 09/2013 | Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations | Brett Siereveld | WI, TE/GE, Appeals |
| 21.3.9* | 08/2013 | Processing Reporting Agents File Authorizations | Dianna S Wiede | SB/SE |
| 21.3.10 | 08/2013 | Practitioner Priority Services (PPS) and Electronic Account Resolution (EAR) | Regina G. Shar | SB/SE, WI, TE/GE |
| 21.3.11 | 12/2012 | Information Returns Reporting Procedures | Janet Manzer | WI |
| 21.3.12* | 09/2013 | Accounts Management Balance Due Telephone Contacts | Andrew Busch | WI |
| 21.4 REFUND INQUIRIES | | | | |
| 21.4.1* | 08/2013 | Refund Research | Ronald J. Seiber | WI, SB/SE |
| 21.4.2* | 08/2013 | Refund Trace and Limited Payability | Ronald J. Seiber | WI, SB/SE |
| 21.4.3 | 09/2013 | Returned Refunds/Releases | Ronald J. Seiber | WI, SB/SE |
| 21.4.4* | 09/2013 | Manual Refunds | Nolan Pendleto | WI, SB/SE |
| 21.4.5* | 09/2013 | Erroneous Refunds | Nolan Pendleto | WI, SB/SE |
| 21.4.6* | 09/2013 | Refund Offset | Barbara Boutin | WI, SB/SE |
| 21.5 ACCOUNT RESOLUTION | | | | |
| 21.5.1* | 08/2013 | General Adjustments | Jack A Cohen | WI, SB/SE |
| 21.5.2* | 09/2013 | Adjustment Guidelines | Jack Cohen | WI, SB/SE |
| 21.5.3* | 09/2013 | General Claims Procedures | Jack A. Cohen | WI, SB/SE |
| 21.5.4* | 09/2013 | General Math Error Procedures | Andrew Busch | WI, SB/SE |
| 21.5.5 | 09/2013 | Unpostables | Cindy Larison | WI, SB/SE |
| 21.5.6* | 09/2013 | Freeze Codes | Pamela J.jones | WI, SB/SE |
| 21.5.7* | 09/2013 | Payment Tracers | Nolan J. Pendlet | WI, SB/SE |
| 21.5.8* | 09/2013 | Credit Transfers | Teri M. Hauer | WI, SB/SE |
| 21.5.9* | 09/2013 | Carrybacks | Mary J. Wright | WI, SB/SE |
| 21.5.10 | 08/2013 | Examination Issues | Pamela Jones | WI, SB/SE |
| 21.6 INDIVIDUAL TAX RETURNS | | | | |
| 21.6.1* | 09/2013 | Filing Status and Exemption Adjustments | Teri Hauer | WI, SB/SE |
| 21.6.2* | 09/2013 | Adjusting TIN-Related Problems | Michele William | WI, SB/SE |
| 21.6.3* | 09/2013 | Credits | James Linstead | WI, SB/SE |

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| 21.6.4* | 09/2013 | Tax Computation/Tax Period Changes | James C Linst | WI, SB/SE |
| 21.6.5 | 07/2013 | Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA) | Pamela Jones | WI, SB/SE |
| 21.6.6* | 09/2013 | Specific Claims and Other Issues | Teri M. Hauer | WI, SB/SE |
| 21.6.7* | 09/2013 | Adjusting Individual Tax Accounts | Pamela Jones | WI, SB/SE |
| 21.6.8 | 09/2013 | Split Spousal Assessments (MFT 31) | James C. Linst | WI, SB/SE |
| 21.7 BUSINESS TAX RETURNS AND NON-MASTER FILE ACCOUNTS | | | | |
| 21.7.1* | 09/2013 | BMF/NMF Miscellaneous Information | Marion Boyle | WI, SB/SE |
| 21.7.2* | 09/2013 | Employment and Railroad Tax Returns | Jeff Burke | WI, SB/SE |
| 21.7.3* | 09/2013 | Unemployment Taxes | Dianna S. Wied | WI, SB/SE |
| 21.7.4* | 09/2013 | Income Taxes/Information Returns | Everett L. Crouc | WI, SB/SE |
| 21.7.5* | 09/2013 | Estate and Gift Tax Returns | Patricia Fuller | WI, SB/SE |
| 21.7.8* | 09/2013 | Excise Taxes | Rick Lehman | WI, SB/SE |
| 21.7.9* | 09/2013 | BMF Duplicate Filing Conditions | Dianna S Wiede | WI, SB/SE |
| 21.7.10 | 08/2013 | No-Merge Cases | Marion Boyle | WI, SB/SE |
| 21.7.11* | 09/2013 | Additional Computer Paragraph Notices and Transcripts | Everett L Crouc | WI, SB/SE |
| 21.7.12* | 09/2013 | Non-Master File (NMF) Adjustments | Mary J. Wright | SB/SE, TE/GE, WI, TAS |
| 21.7.13* | 08/2013 | Assigning Employer Identification Numbers (EINs) | Kevin S Diemler | SB/SE, TE/GE, WI |
| 21.8 INTERNATIONAL | | | | |
| 21.8.1* | 08/2013 | IMF International Adjustments | Anthony C. Skir | WI |
| 21.8.2* | 09/2013 | BMF International Adjustments | Karla K. Taylor | WI |
| 21.8.4 | 09/2013 | United States Certification for Reduced Tax Rates in Tax Treaty Countries | Anthony C. Skir | WI |
| 21.8.5* | 08/2013 | Miscellaneous FIRPTA Related Issues | Anthony C. Skir | WI |
| 21.8.6 | 08/2013 | Exemptions from US Withholding (Form 8233) | Anthony C. Skir | WI |
| 21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | | | | |
| 21.9.2* | 08/2013 | Accounts Management Identity Theft | Judith L. Hoyt | WI |
| 21.10 QUALITY ASSURANCE | | | | |
| 21.10.1 | 09/2013 | Embedded Quality (EQ) Program for Accounts Management, Campus Compliance Services, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Correspondence Services (RICS) - Integrity | Harry Matthews | WI |

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Part 22: Taxpayer Education and Assistance

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

| | | | | |
|---|---------|---|----------------|-----|
| 22.30 WAGE AND INVESTMENT OUTREACH PROCEDURES | | | | |
| 22.30.1 | 09/2013 | Stakeholder Partnerships, Education and Communication | James Austin | WI |
| 22.31 MULTILINGUAL INITIATIVES | | | | |
| 22.31.1 | 11/2012 | IRS Language Services | David E. Smith | All |

Part 25: Special Topics

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

| | | | | |
|---|---------|--|-----------------|------------------------|
| 25.6 STATUTE OF LIMITATIONS | | | | |
| 25.6.1* | 09/2013 | Statute of Limitations Processes and Procedures | James A. Marlo | OD's, Appeals |
| 25.8 OFP CODES | | | | |
| 25.8.1 | 03/2013 | OFP Codes Overview | Donna Hartig | WI, SB/SE |
| 25.13 TAXPAYER CORRESPONDENCE | | | | |
| 25.13.1 | 01/2011 | Taxpayer Correspondence Services | Myra Simons | All OD's, Appeals, OPR |
| 25.14 INTEGRATED MANAGEMENT PLANNING AND INFORMATION SYSTEM (IMPIS) WORK PLANNING AND CONTR | | | | |
| 25.14.1 | 08/2009 | Production Control and Performance Reporting | Joan D.williams | WI, SB/SE |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.1 | 02/2013 | Introduction | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.2 | 03/2013 | General Procedures / Employees with Taxpayer Contact | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.3* | 03/2013 | Technical Provisions of IRC 6015 | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.5 | 03/2013 | Relief from Community Property Laws / Community Property States | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.7* | 02/2013 | Compliance Campus Functions | Coleen O'neal | OD's |
| 25.15.9 | 03/2013 | Account Processing of Requests for Relief from Joint and Several Liability | Coleen O'neal | OD's |
| 25.15.11 | 06/2013 | Taxpayer Advocate Service Contacts and Identity Theft Referrals | Coleen O'neal | ODs, TAS |
| 25.15.14 | 03/2013 | Innocent Spouse Tracking System Inventory Validation Instructions | Coleen O'neal | OD's, Appeals, TAS |
| 25.15.15 | 03/2013 | Mirror Modules for Requests for Relief from Joint and Several Liability | Coleen O'neal | WI, SB/SE |
| 25.15.16 | 03/2013 | Telephone Contacts | Coleen O'neal | WI |
| 25.15.17* | 03/2013 | Reconsiderations | Coleen O'neal | SB/SE, WI |

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| 25.19 HEALTH COVERAGE TAX CREDIT (HCTC) | | | | |
| 25.19.1 | 09/2008 | General Information | Lynn Reno | WI |
| 25.19.2 | 09/2008 | Customer Service | Lynn Reno | WI |
| 25.19.3 | 09/2008 | Eligibility | Lynn Reno | WI |
| 25.19.4 | 09/2008 | Registration | Lynn Reno | WI |
| 25.19.5 | 09/2008 | Payments | Lynn Reno | WI |
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| Innocent Spouse | EXAMINING OFFICERS GUIDE (EOG) | 4.11.34 | 12-2004 | 36419R |
| Innocent Spouse Relief and Community Property | COMMUNITY PROPERTY | 25.18.3 | 03-2011 | 38254Q |
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| Religious, Charitable, Educational, Etc., Organizations | EXEMPT ORGANIZATIONS DETERMINATIONS MANUAL | 7.25.3 | 07-2001 | 36070U |

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| Requirements Engineering Directive | REQUIREMENTS ENGINEERING | 2.110.1 | 02-2013 | 60046A |
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| REQUISITION PROCESSING FOR IT ACQUISITION PRODUCTS AND SERVICES | Introduction to Requisition Processing for Information Technology (IT) | 2.21.1 | 02-2013 | 37317E |
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| RESEARCH AND ANALYSIS FOR TAX ADMINISTRATION | Servicewide Research Electronic Library | 1.7.3 | 08-2004 | 38797M |
| Research, Analysis and Statistics Division | ORGANIZATION AND STAFFING | 1.1.18 | 05-2012 | 37583M |
| Residual Remittance Processing System | ISRP SYSTEM | 3.24.133 | 11-2013 | 34452I |
| Resolution-directed Approach to Casework | FIELD COLLECTING PROCEDURES | 5.1.30 | 07-2011 | 49413D |
| Resource Guide for Management Officials - Criminal Investigation | RESOURCE GUIDE FOR MANAGERS | 1.4.9 | 12-2010 | 57194H |
| RESOURCE GUIDE FOR MANAGERS | Accounts Management and Compliance Guide for System Administrators/Analysts | 1.4.21 | 11-2012 | 35895N |
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| RESOURCE GUIDE FOR MANAGERS | Compliance Managers Guide | 1.4.17 | 03-2006 | 35431P |
| RESOURCE GUIDE FOR MANAGERS | Corporate Tax Administration Tools | 1.4.5 | 07-2011 | 33211B |
| RESOURCE GUIDE FOR MANAGERS | Electronic Products and Services Support Managers Guide | 1.4.18 | 09-2013 | 39913M |
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| RESOURCE GUIDE FOR MANAGERS | Integrity & Verification Operation Managers Guide | 1.4.10 | 05-2013 | 60880E |
| RESOURCE GUIDE FOR MANAGERS | IRS Guidance on OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A: Internal Control Over Financial Reporting | 1.4.3 | 06-2013 | 49895X |
| RESOURCE GUIDE FOR MANAGERS | Management Roles and Responsibilities | 1.4.1 | 01-2012 | 33466M |
| RESOURCE GUIDE FOR MANAGERS | Managers Security Handbook | 1.4.6 | 01-2003 | 31779Y |
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| Scheme Development Center | SCHEME DEVELOPMENT | 9.8.1 | 05-2012 | 36442G |
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INTERNAL REVENUE MANUAL (IRM)

OBSOLETE IRM SECTIONS

October 2013

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| 3.49.6 | 01-2008 | 51079J | Instructions for Processing the Taxpayer Usage Study | 1.13.6 |
| Part 4: Examining Process | | | | |
| 4.1 PLANNING AND SPECIAL PROGRAMS | | | | |
| LEM 4.1.10* | 02-2008 | 49797S | Return Preparer Program Coordinator | <i>New</i> |
| LEM 4.1.22* | 09-2007 | 50259J | LMSB Workload Study | <i>New</i> |
| LEM 4.1.24* | 09-2007 | 50260K | LMSB Sources of Returns, Ordering and Classification | <i>New</i> |
| 4.3 MIDWEST AUTOMATED COMPLIANCE SYSTEM (MACS) | | | | |
| 4.3.1 | 11-2008 | 27744T | Overview | 104.9 CH 1 |
| 4.3.2 | 11-2008 | 27745E | Responsibilities | 104.9 CH 2 |
| 4.3.3 | 11-2008 | 27746P | MACS Security | 104.9 CH 3 |
| 4.3.4 | 11-2008 | 27747A | User Procedures | 104.9 CH 4 |
| 4.3.5 | 11-2008 | 27748L | Case Administration | 104.9 CH 5 |
| 4.3.6 | 11-2008 | 27749W | Special Features and Procedures | 104.9 CH 6 |
| 4.4 AIMS PROCEDURES AND PROCESSING INSTRUCTIONS | | | | |
| 4.4.8 | 07-2005 | 30318X | Credit Transfers and Miscellaneous Adjustments | 104.3 CH 8; 48(13)1-3 |
| 4.4.13 | 08-2001 | 30324B | IDRS Research | 104.3 CH 13; 48(13)1-3 |
| 4.4.20 | 05-2003 | 30344T | Missing Returns and Error Accounts | 104.3 CH 20; 48(13)1-3 |
| 4.4.28 | 08-2001 | 30362P | Revenue Agent Reports (RAR's) Sent to States | 104.3 CH 28; 48(13)1-3 |
| 4.6 PAYER COMPLIANCE | | | | |
| 4.6.1 | 06-2002 | 32992D | Information Returns Program (IRP) Scope and Background | |
| 4.6.2 | 08-2002 | 32994Z | Information Returns and Information Reporting | |
| 4.7 EXAMINATION RETURNS CONTROL SYSTEM (ERCS) | | | | |
| 4.7.9 | 10-2003 | 30468E | Chief | 4.7 CH 9 |
| 4.10 EXAMINATION OF RETURNS | | | | |
| LEM 4.10.12* | 03-2006 | 40282C | Frivolous Return Program | <i>New</i> |
| 4.14 STATUTORY NOTICES OF DEFICIENCY | | | | |
| 4.14.1 | 12-2006 | 30261D | Statutory Notices of Deficiency Issued by Area Offices | 4.3.19 CH. 1; 4293 |
| 4.15 JEOPARDY/TERMINATION ASSESSMENTS | | | | |
| 4.15.6 | 08-2001 | 28050A | QMS Guidelines | 4.3.9 CH 6; 4293.56, 4580, 4787, 4872 |
| 4.19 LIABILITY DETERMINATION | | | | |
| 4.19.1 | 01-2006 | 36853R | Campus Examination Operations | 21.8.1; 4100; 4(12)00, 4(13)00 |
| LEM 4.19.1* | 01-2009 | 32498M | Service Center Examination Operations | 21.8.1 |

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| LEM 4.19.4* | 04-2009 | 32487F | CAWR Reconciliation Balancing | 21.8.6 |
| LEM 4.19.5* | 06-2009 | 32524X | Certification of State FUTA Credits | 21.8.7 |
| LEM 4.19.6* | 11-2007 | 35202K | SSA Correspondence, Minister Waivers and Application for Exemption from Social Security and Medicare | |
| 4.22 NATIONAL RESEARCH PROGRAM (NRP) | | | | |
| LEM 4.22.3* | 10-2007 | 35251F | Classification of NRP Cases | |
| LEM 4.22.4* | 04-2008 | 35252Q | Area Offices | |
| 4.23 EMPLOYMENT TAX | | | | |
| 4.23.16 | 09-2012 | 35388T | Employment Tax - Appeals Procedures | 8116:352 |
| LEM 4.23.5* | 04-2007 | 49410W | Technical Guidelines for Employment Tax Issues | New |
| 4.24 EXCISE TAX | | | | |
| 4.24.3 | 08-2008 | 28304P | Selection, Assignment and Monitoring of Workloads | 4.3.3 CH 3; 4700 |
| 4.24.11 | 08-2008 | 35214C | Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC) | |
| 4.24.12 | 08-2008 | 37649R | Excise Tax Technical Guidance Program | |
| 4.25 ESTATE AND GIFT TAX | | | | |
| LEM 4.25.2* | 12-2002 | 34597W | Campus Procedures for Estate Tax | New |
| 4.31 PASS-THROUGH ENTITY HANDBOOK | | | | |
| LEM 4.31.4* | 07-2005 | 40896W | Administrative Adjustment Request | New |
| 4.45 COORDINATED INDUSTRY AND INDUSTRY CASE PROGRAM | | | | |
| 4.45.1 | 03-2006 | 27566F | Overview of the Coordinated Industry and Industry Case Program | 4.3.11 CH. 1; 42(11)8 |
| 4.45.2 | 03-2006 | 27567Q | Case Selection | 4.3.11 CH. 2; 42(11)8 |
| 4.45.3 | 03-2006 | 27568B | Primary Control | 4.3.11 CH. 3; 42(11)8 |
| 4.45.4 | 03-2006 | 27569M | LMSB Business Plan | 4.3.11 CH. 4; 42(11)8 |
| 4.45.6 | 03-2006 | 27571Y | Resources Available to the Team Manager | 4.3.11 CH. 6; 42(11)8 |
| 4.45.7 | 03-2006 | 27572J | LMSB Planning Process | 4.3.11 CH. 7; 42(11)8 |
| 4.45.8 | 03-2006 | 27573U | Forming the Examination Plan | 4.3.11 CH. 8; 42(11)8 |
| 4.45.9 | 03-2006 | 27574F | Criminal Investigation Participation | 4.3.11 CH. 9; 42(11)8 |
| 4.45.10 | 03-2006 | 27575Q | Technical Advisors | 4.3.11 CH. 10; 42(11)8 |
| 4.45.11 | 03-2006 | 27576B | Assistance and Support | 4.3.11 CH. 11; 42(11)8 |
| 4.45.12 | 03-2006 | 27577M | Use of LMSB International | 4.3.11 CH. 12; 42(11)8 |
| 4.45.13 | 03-2006 | 27578X | Coordinating and Monitoring the Examination Process | 4.3.11 CH. 13; 42(11)8 |
| 4.45.14 | 03-2006 | 27579I | Management of Specialists | 4.3.11 CH. 14; 42(11)8 |
| 4.45.15 | 03-2006 | 27580J | Issues and Issue Resolution Tools | 4.3.11 CH. 15; 42(11)8 |
| 4.45.16 | 03-2006 | 27581U | Management of Differences | 4.3.11 CH. 16; 42(11)8 |
| 4.45.17 | 03-2006 | 27582F | Post Examination Activities | 4.3.11 CH. 17; 42(11)8 |

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| 4.70 TE/GE EXAMINATIONS | | | | |
| 4.70.2 | 10-2002 | 32904J | TEGE Communications with Appeals | |
| 4.71 EMPLOYEE PLANS EXAMINATION OF RETURNS | | | | |
| LEM 4.71.5* | 04-2003 | 35643J | Form 5330 Examinations | <i>New</i> |
| 4.75 EXEMPT ORGANIZATIONS EXAMINATION PROCEDURES | | | | |
| 4.75.14 | 08-2006 | 33217P | Concluding the Examination | 7.6.5.3.2; 7.8.1 |
| 4.75.18 | 01-2006 | 33223T | Case Reviews | 7.6.6 |
| 4.75.19 | 03-2003 | 33224E | Reviewer's Memorandums | 7.6.6 |
| 4.75.23 | 04-2003 | 33229H | Request for Collateral Examinations | 7.6.1; 7(10)15 |
| 4.75.33 | 11-2003 | 37477H | Exempt Organizations Technical Advisor Program | 7.6.2 CH 3 |
| 4.76 EXEMPT ORGANIZATIONS EXAMINATION GUIDELINES | | | | |
| 4.76.11 | 04-2003 | 33253H | Educational Organizations Other than Schools | |
| Part 5: Collecting Process | | | | |
| 5.1 FIELD COLLECTING PROCEDURES | | | | |
| LEM 5.1* | 07-2001 | 27828U | Penalties | LEM 5 CH 1; LEM V |
| LEM 5.1.2* | 08-2008 | 38130F | Remittances, Form 809 and Designated Payments | |
| LEM 5.1.5* | 08-2009 | 20191U | Balancing Civil and Criminal Cases | LEM 5.5 portions |
| LEM 5.1.11* | 03-2007 | 38523U | Delinquent Return Accounts | <i>New</i> |
| LEM 5.1.12* | 05-2008 | 51021T | Cases Requiring Special Handling | <i>New</i> |
| LEM 5.1.18* | 05-2008 | 51022E | Locating Taxpayers and Their Assets | <i>New</i> |
| LEM 5.1.20* | 05-2008 | 51023P | Collection Inventory | <i>New</i> |
| 5.2 REPORTS | | | | |
| 5.2.2 | 11-2004 | 35462O | Collection Reports | 5.2 CH. 2; 5890 [5800] |
| LEM 5.2* | 07-2001 | 27829F | Nonfilers | LEM 5 CH 2; LEM V |
| 5.3 ENTITY CASE MANAGEMENT SYSTEMS | | | | |
| LEM 5.3* | 10-2002 | 27831R | Balance Due Accounts | LEM 5 CH.3; LEM V |
| 5.4 CASE PROCESSING | | | | |
| 5.4.1 | 07-2001 | 29629X | Remittance Processing | 5.4 CH. 1; 5900 |
| 5.4.2 | 07-2001 | 29630Y | Adjustments, Payment Tracer and Credit Transfers | 5.4 CH. 2; 5900 |
| 5.4.3 | 01-2003 | 29631J | Clerical Procedures | 5.4 CH. 3; 5900 |
| LEM 5.4* | 10-2007 | 27832C | Other Field Investigations and Techniques | LEM 5 CH.4; LEM V |
| 5.5 INSOLVENCIES, DECEDENT ESTATES AND ESTATE TAXES | | | | |
| LEM 5.5* | 07-2001 | 27833N | Technical Support | LEM 5 CH.5; LEM V |
| 5.7 TRUST FUND COMPLIANCE | | | | |
| 5.7.9 | 10-2011 | 47908V | Federal Contractors | |
| LEM 5.7* | 05-2007 | 47918R | Trust Fund Compliance | |
| 5.8 OFFER IN COMPROMISE | | | | |
| 5.8.20 | 11-2006 | 37632W | Offers in Compromise Received In Exam | 4.18.1; 4.3.21 CH. 1, 4162.(10), 4931, 4177, 4810(16)40 |

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| 5.8.21 | 11-2006 | 37633H | Doubt as to Liability Offers | 4.18.2; 4.3.21 CH. 2, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.8.22 | 11-2006 | 37634S | Effective Tax Administration Offers | 4.18.3; 4.3.21 CH. 3, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.8.23 | 11-2006 | 37637Z | Combination Offers | 4.18.4; 4.3.21 CH. 4, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.8.24 | 11-2006 | 37638K | Review, Closing and Reporting Requirements | 4.18.5; 4.3.21 CH. 5, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.8.25 | 11-2006 | 37639V | Case, Processing and Controls | 4.18.6; 4.3.21 CH. 6, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.8.26 | 11-2006 | 37640W | Special Case Processing | 4.18.7; 4.3.21 CH. 7, 4162.(10), 4931, 4177, 4810(16)40 |
| 5.9 BANKRUPTCY AND OTHER INSOLVENCIES | | | | |
| LEM 5.9.4* | 02-2008 | 39989Y | Common Bankruptcy Issues | <i>New</i> |
| LEM 5.9.17* | 05-2008 | 51073V | Closing a Bankruptcy Case | <i>New</i> |
| 5.12 FEDERAL TAX LIENS | | | | |
| LEM 5.12.3* | 06-2010 | 48075N | Certificates Relating to Liens and Claims for Damages | |
| LEM 5.12.4* | 08-2006 | 25673B | Judicial/Nonjudicial/Foreclosures | <i>New</i> |
| LEM 5.12.5* | 01-2006 | 48016W | Redemptions | <i>New</i> |
| 5.13 COLLECTION QUALITY MEASUREMENT | | | | |
| 5.13.3 | 05-2005 | 35470O | CQMS Reviewer Requirements | 5.13 CH. 3; 5190 |
| 5.13.5 | 05-2005 | 29931M | Offer in Compromise/Collection Quality Measurement System Reviewer's Requirements | 5.13 CH. 5 |
| 5.14 INSTALLMENT AGREEMENTS | | | | |
| 5.14.6 | 07-2005 | 28508J | Multi-functional Installment Agreement Authority | 5.14 CH. 6; 5300 |
| LEM 5.14.1* | 09-2008 | 26379W | Installment Agreements | |
| 5.18 LIABILITY DETERMINATION | | | | |
| LEM 5.18.1* | 01-2008 | 32523M | Automated Substitute For Return (ASFR) Program | 5.18.1, 21.8.2 |
| LEM 5.18.2* | 01-2008 | 32516X | Business Returns IRC 6020(b) Processing | 21.8.3 |
| 5.19 LIABILITY COLLECTION | | | | |
| LEM 5.19.1* | 08-2008 | 32514B | Balance Due | 21.9.1 |
| LEM 5.19.2* | 05-2008 | 32515M | Return Delinquency | 21.9.2 |
| LEM 5.19.3* | 10-2001 | 32502J | Backup Withholding Program | 21.9.3 |
| LEM 5.19.4* | 07-2007 | 32531M | Enforcement Actions | 21.9.4 |
| LEM 5.19.5* | 02-2009 | 32534T | ACS Inventory | 21.9.5 |
| LEM 5.19.6* | 02-2009 | 32529A | ACS Support | 21.9.6 |
| LEM 5.19.7* | 01-2009 | 32527E | Compliance Services Collection Operations (CSCO) Programs | 21.9.7 |
| LEM 5.19.9 | 10-2010 | 32506B | Automated Levy Programs | 21.9.9 |
| LEM 5.19.10* | 04-2007 | 35343G | Collection Operation Programs | 5.19.7 |
| LEM 5.19.11* | 10-2008 | 47640S | Withholding Compliance Program | |

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Part 6: Human Resources Management

6.251 STRATEGIC WORKFORCE PLANNING FOR HUMAN RESOURCES MANAGEMENT

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| 6.251.1 | 07-2003 | 34094K | Provisions, Authorities, Requirements and Processes | |
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6.273 MERIT SYSTEM ASSESSMENT

| | | | | |
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| 6.273.1 | 06-2002 | 34095V | Policies, Responsibilities and Guidance | 0273 |
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6.300 EMPLOYMENT

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| 6.300.2 | 08-2002 | 34637V | Special Employment Programs | 0.300.23; 340 |
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| 6.300.3 | 08-2002 | 34638G | Veterans Employment Programs and Restoration to Duty | 0.300.23; 340 |
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| 6.300.4 | 08-2002 | 34639R | Placement Programs | 0.300.23; 340 |
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6.331 DELEGATED EXAMINING UNITS

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| 6.331.1 | 07-2002 | 33012K | Authorization, Positions Covered, Administration, and Guidance | 0.331 |
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6.410 LEARNING AND EDUCATION

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| 6.410.2 | 01-2006 | 34072W | Selection of Off-Site Locations and Facilities for Training | 1294 |
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| 6.410.4 | 03-2006 | 37002C | Guidelines for the Enterprise Learning Management Systems (ELMS). | |
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6.415 LEADERSHIP AND ORGANIZATIONAL EFFECTIVENESS

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| 6.415.1 | 11-2009 | 34259F | Programs, Responsibilities, and Policy | 6.410.7; 6.410.8 |
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6.600 ABSENCE AND LEAVE

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| 6.600.1 | 01-2003 | 35444S | Leave Administration and Work Scheduling | 0600 |
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Part 7: Rulings and Agreements

7.13 EMPLOYEE PLANS AUTOMATED PROCESSING PROCEDURES

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| 7.13.2 | 04-2006 | 36028Y | Processing User Fees | 7.4.3 CH 2; 7340 |
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| 7.13.3 | 04-2006 | 36150D | Screening, Controlling and Case Closing | 7.4.3 CH 3; 7350 |
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| 7.13.4 | 04-2006 | 36151O | Transcription and Case Establishment | 7.4.3 CH 4; 7690:200 |
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| 7.13.9 | 04-2006 | 36156R | Management Information System | 7.4.3 CH 9; 7690:700 |
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7.14 EMPLOYEE PLANS DETERMINATION SYSTEM (EDS) USER MANUAL

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| 7.14.3 | 01-2006 | 27763A | Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options | 7.4.5 CH 3 |
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7.20 EXEMPT ORGANIZATIONS DETERMINATION LETTER PROGRAM

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| LEM 7.20.4* | 07-2010 | 38264M | Special Determination Issues | |
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Part 8: Appeals

8.1 APPEALS FUNCTION

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| 8.1.4 | 01-2007 | 36185U | Appeals Managers' Procedures | 8100 |
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8.3 TAX SHELTERS

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| 8.3.1 | 08-2006 | 36041R | Tax Shelters | 8300 |
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8.4 APPEALS DOCKETED CASES

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| 8.4.3 | 12-2011 | 50914D | Docketed Cases Not Settled in Appeals | 8.4.1 portions; 8400 |
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8.5 CLAIMS AND OVERASSESSMENTS

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| 8.5.1 | 02-2007 | 36053J | Claim and Overassessment Cases | 8500 |
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| 8.7 TECHNICAL AND PROCEDURAL GUIDELINES | | | | |
| 8.7.2 | 04-2007 | 33671H | Special Collection Appeals Programs | 8.7.1.1.9, 8.7.1.1.10 |
| 8.8 APPEALS AGREEMENTS | | | | |
| 8.8.1 | 11-2007 | 36040G | Appeals Agreement Forms | 8800 |
| 8.9 JOINT COMMITTEE (JC) CASE PROCEDURES | | | | |
| 8.9.1 | 11-2007 | 36038U | Joint Committee (JC) Case Procedures | 8900 |
| 8.11 PENALTIES WORKED IN APPEALS | | | | |
| 8.11.2 | 11-2007 | 48625N | Trust Fund Recovery Penalty (TFRP) | 8.11.1.8 |
| 8.12 APPEALS CASE MEMORANDA | | | | |
| 8.12.1 | 11-2007 | 36056Q | Appeals Case Memo Procedures | 8(12)00 |
| 8.13 CLOSING AGREEMENTS | | | | |
| 8.13.2 | 11-2007 | 36058M | Offers in Compromise | 8(13)00 |
| 8.14 APPEALS RULINGS | | | | |
| 8.14.1 | 12-2007 | 36057B | Appeals Rulings, Technical Advice, Technical Information and Other Assistance | 8(14)00 |
| 8.15 APPEALS BANKRUPTCY CASES | | | | |
| 8.15.1 | 11-2007 | 36199I | Appeals Bankruptcy Cases | 8(15)00 |
| 8.16 APPEALS TE/GE CASES | | | | |
| 8.16.1 | 11-2007 | 36181C | Employee Plans and Exempt Organization Cases | 8(16)00 |
| 8.17 SETTLEMENT COMPUTATIONS AND STATUTORY NOTICES OF DEFICIENCY | | | | |
| 8.17.1 | 11-2007 | 31907G | Introduction to the Appeals Tax Computation Specialist Manual | 8116:100 - 200 |
| 8.18 VALUATION ASSISTANCE | | | | |
| 8.18.1 | 10-2005 | 31885D | Valuation Assistance Procedures | 8112 |
| 8.19 APPEALS PASS-THROUGH ENTITY HANDBOOK | | | | |
| 8.19.1 | 10-2012 | 36945S | Procedures and Authorities | |
| 8.19.3 | 10-2012 | 36948Z | Guidance for Appeals Officers | |
| 8.19.4 | 10-2012 | 36949K | Responsibilities of Appeals Tax Computation Specialists | |
| 8.19.5 | 10-2012 | 36951W | Account and Processing Support | |
| 8.20 APPEALS CASE PROCESSING MANUAL | | | | |
| 8.20.1 | 11-2007 | 36042C | Introduction to Appeals Records and Processing | 8.1.1 CH. 1; 8114 |
| 8.20.4 | 10-2006 | 33443N | Statute of Limitations | 8.1.1 CH. 2 - 3 |
| 8.20.8 | 11-2007 | 36046U | Appeals Records Maintenance and Disposition | 8.1.1 CH. 5; 8114 |
| 8.20.9 | 11-2007 | 36049B | Inventory Control Systems and Reports | 8.1.1 CH. 9; 8114 |
| 8.20.11 | 11-2007 | 49158N | Processing Resolutions & Alts for CDP and Equivalent Hearing Cases | |
| 8.22 COLLECTION DUE PROCESS | | | | |
| 8.22.2 | 12-2011 | 49096A | Technical Review | 8.23.5; 8.7.2 portions |
| 8.23 OFFER IN COMPROMISE | | | | |
| 8.23.5 | 07-2008 | 50806C | Collection Due Process OIC Procedures | 8.13.2 portions |

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Part 9: Criminal Investigation

9.4 INVESTIGATIVE TECHNIQUES

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| 9.4.3 | 08-2003 | 36206M | Formal Written Request | 9.4 CH. 3; 9781:338-338.1(18) |
| 9.4.10 | 04-2006 | 36213B | Miscellaneous Investigative Techniques | 9.4 CH. 10; 9781:334(12)4, 341.31, 383.94, Exh. 300-13 |

9.5 INVESTIGATIVE PROCESS

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| 9.5.10 | 11-2007 | 36224I | Centralized Review of Investigative Reports | 9.5 CH. 10; 9621 |
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9.9 CRIMINAL INVESTIGATION MANAGEMENT INFORMATION SYSTEM (CIMIS)

| | | | | |
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| 9.9.2 | 02-2005 | 36447J | Criminal Investigation Management Information System Security and Setup | 9.9 CH 2; 9782 |
| 9.9.13 | 02-2005 | 36458Q | Form 5043, Criminal Investigation Monthly Activity Report | 9.9 CH 13; 9782 |

9.10 ADMINISTRATIVE DATABASES AND SOFTWARE

| | | | | |
|--------|---------|--------|--|--|
| 9.10.2 | 11-2001 | 36426G | Treasury Enforcement and Communication System and International Fugitive Notices | 9.10 CH. 2; 9377.1, 93(16).21, 937(16).3, 9539, 9781:335, .1, .21-24, 3-6, .62-63, .71-74, .8-.9, 9781:594 |
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9.13 INTERNATIONAL INVESTIGATIONS

| | | | | |
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| 9.13.1 | 09-2002 | 36480U | Information From Foreign Countries | 9.13 CH. 1; 9265.11-.12, .2-.3, .7 |
| 9.13.2 | 06-2003 | 36481F | Treaties, Mutual Assistance Laws, Simultaneous Investigation Programs, and Agreements | 9.13 CH. 2; 9265.8-(12) |

9.14 CRIMINAL INVESTIGATION LAW ENFORCEMENT MANUAL

| | | | | |
|-------------|---------|--------|---|-------------------------------|
| LEM 9.14.1* | 03-2008 | 36342F | Criminal Investigation Official Use Only Procedures | 9.4.10 portions; 9.8.2; LEM 9 |
| LEM 9.14.2* | 12-2004 | 39604Y | Questionable Refund Program | New |
| LEM 9.14.3* | 03-2009 | 38750D | Criminal Investigation Law Enforcement Manual-Undercover Operations, Law Enforcement Manual (LEM) | |
| LEM 9.14.4* | 12-2006 | 38752Z | Law Enforcement Manual (LEM) | |

Part 10: Security, Privacy and Assurance

10.2 PHYSICAL SECURITY PROGRAM

| | | | | |
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| 10.2.10 | 09-2008 | 51723W | Continuity Planning Requirements | 1.16.10 |
| 10.2.16 | 10-2008 | 51741S | Laptop Random Security Screening Concepts | |

10.5 PRIVACY, INFORMATION PROTECTION & DATA SECURITY (PIPDS)

| | | | | |
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| LEM 10.5.3* | 05-2009 | 52895B | Identity Theft and Incident Management Program | |
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10.8 INFORMATION TECHNOLOGY (IT) SECURITY

| | | | | |
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| 10.8.4 | 08-2010 | 50852Q | Relational Database Management Systems (RDBMS) Security Configurations | |
| 10.8.42 | 08-2010 | 50511S | Web Server and Web Application Server Security | |
| LEM 10.8.3 | 07-2008 | 51775Y | Audit Logging Security Standards | 10.8.3 |
| LEM 10.8.10* | 12-2008 | 52528H | Basic UNIX Security Requirements (BUSR) | 10.8.10 |

Part 11: Communications and Liaison

11.4 OFFICE OF GOVERNMENTAL LIAISON

| | | | | |
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| 11.4.3 | 05-2007 | 33483X | Project Coordination | 104.1 CH. 6-8 |
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| 11.53 SMALL BUSINESS/SELF-EMPLOYED | | | | |
| 11.53.4 | 03-2010 | 48693P | GAO/TIGTA/Legislative Implementation | |
| Part 13: Taxpayer Advocate Service | | | | |
| 13.2 OPERATING DIVISION TAXPAYER ADVOCATE | | | | |
| 13.2.3 | 10-2001 | 32654M | ODTA ECMS Application | <i>New</i> |
| Part 20: Penalty and Interest | | | | |
| 20.1 PENALTY HANDBOOK | | | | |
| LEM 20.1.1* | 02-2008 | 33066I | Introduction & Penalty Relief | <i>LEM 120.1 CH. 1</i> |
| LEM 20.1.2* | 07-2001 | 33069P | Failure to File / Failure to Pay Penalties | <i>LEM 120.1 CH. 2</i> |
| LEM 20.1.3* | 06-2009 | 33070Q | Estimated Tax Penalties | <i>LEM 120.1 CH 3</i> |
| LEM 20.1.4* | 05-2009 | 36749I | Failure to Deposit Penalty | <i>LEM 120.1 CH 4</i> |
| LEM 20.1.7* | 05-2010 | 33065X | Information Return Penalties | <i>LEM 120.1 CH 7; LEM XX-700</i> |
| LEM 20.1.10* | 01-2006 | 36748X | Excise Tax Penalties and Miscellaneous Penalties | <i>LEM 120.1 CH 10</i> |
| 20.2 INTEREST | | | | |
| 20.2.2 | 11-2008 | 32962P | Legal Authorization | <i>104.8 CH 2; 121.1 CH 2; (21)(20)00; 31(59)</i> |
| 20.2.13 | 07-2001 | 32976D | Tax Motivated Transaction Interest | <i>104.8 CH 22; 121.1 CH 22; (21)(20)00; 31(59)</i> |
| 20.2.15 | 07-2001 | 32979K | Rates, Tables and Factors | <i>104.8 CH. 24; 121.1 CH. 24; (21)(20)00; 31(59)</i> |
| LEM 20.2* | 08-2006 | 36793A | Interest | <i>LEM 121.1</i> |
| Part 21: Customer Account Services | | | | |
| 21.6 INDIVIDUAL TAX RETURNS | | | | |
| 21.6.2* | 08-2012 | 36833Z | Adjusting TIN-Related Problems | <i>21.6.7; 21.13; (21)(15)00; (21)(18)00; 3(15)(129)0</i> |
| 21.8 INTERNATIONAL | | | | |
| 21.8.3* | 08-2012 | 49815D | NMF International Adjustments | <i>3.15.128 portions; 3.15.129 portions</i> |
| 21.9 SPECIALIZED ACCOUNTS MANAGEMENT PROGRAMS | | | | |
| 21.9.1* | 09-2012 | 52829V | Taxpayer Assurance Program | |
| 21.10 QUALITY ASSURANCE | | | | |
| 21.10.3 | 10-2009 | 36869B | High Risk Accounts Review | <i>21.10.5; 21.3; 3(15)(10)0</i> |
| Part 22: Taxpayer Education and Assistance | | | | |
| 22.20 OFFICE OF PROGRAM PLANNING AND EVALUATION | | | | |
| 22.20.1 | 12-2006 | 37486S | Roles and Responsibilities | <i>4024.2</i> |
| 22.21 TAXPAYER EDUCATION AND COMMUNICATION (TEC) | | | | |
| 22.21.1 | 12-2006 | 36743U | Compliance Pre-Filing Activities | <i>New</i> |
| 22.22 PARTNERSHIP OUTREACH | | | | |
| 22.22.1 | 12-2006 | 36316J | Roles and Responsibilities | |
| 22.22.2 | 12-2006 | 36294G | Partnership Relations-Government Agencies and Educational Institutions | |
| 22.22.3 | 12-2006 | 36295R | Partnership Relations-Payroll and Practitioner Groups | |

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| 22.22.4 | 12-2006 | 36296C | Partnership Relations-Small Business and Financial Organizations | |
| 22.22.5 | 12-2006 | 36297N | Partnership Relations-Professional, Trade and Service Organizations | |
| 22.22.6 | 12-2006 | 36298Y | Partnership Relations-Electronic Business | |
| 22.22.7 | 12-2006 | 36299J | Partnership Relations-Issue Resolution Tracking System | |
| 22.22.8 | 12-2006 | 36300Z | Partnership Relations-Stakeholder Relationship Management | |
| 22.22.14 | 12-2006 | 36301K | Partnership Relations-Stakeholder Events Calendar | |
| 22.22.15 | 12-2006 | 36302V | Partnership Relations-Product Development | |
| 22.22.16 | 12-2006 | 37356D | Products on the Web | <i>New</i> |

Part 25: Special Topics

25.3 LITIGATION AND JUDGMENTS

| | | | | |
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| LEM 25.3.2* | 05-2009 | 20192F | Suits by the United States | <i>LEM 5.5 portions</i> |
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25.6 STATUTE OF LIMITATIONS

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| 25.6.2 | 10-2007 | 36882U | General Information and Procedures | <i>121.2.2; 121.2 CH.2; 3(15)(58)</i> |
| 25.6.3 | 10-2007 | 36883F | Credits & Payments | <i>121.2.3; 121.2 CH.3; 3(15)(58)</i> |
| 25.6.4 | 10-2007 | 36884Q | Original Delinquent Returns | <i>121.2.4; 121.2 CH.4; 3(15)(58)</i> |
| 25.6.5 | 10-2007 | 36885B | Assessments | <i>121.2.5; 121.2 CH.5; 3(15)(58)</i> |
| 25.6.6 | 10-2007 | 36886M | Claims, Abatements, and Refunds | <i>121.2.6; 121.2 CH.6; 3(15)(58)</i> |
| 25.6.7 | 10-2007 | 36887X | Erroneous Abatements (and Erroneous Refunds and Overstate Credits) | <i>121.2.7; 121.2 CH.7; 3(15)(58)</i> |
| 25.6.8 | 10-2007 | 36888I | Estate and Gift Tax Returns (Form 706/709) | <i>121.2.8; 121.2 CH.8; 3(15)(58)</i> |
| 25.6.9 | 10-2007 | 36889T | Collection | <i>121.2.9; 121.2 CH.9; 3(15)(58)</i> |
| 25.6.10 | 10-2007 | 36890U | Civil Penalty Modules | <i>121.2.10; 121.2 CH.10; 3(15)(58)</i> |
| 25.6.11 | 10-2007 | 36891F | Employee Plan Master File (EPMF) | <i>121.2.11; 121.2 CH.11; 3(15)(58)</i> |
| 25.6.12 | 10-2007 | 36892Q | Statute Unpostable and Reject Records | <i>121.2.12; 121.2 CH.12; 3(15)(58)</i> |
| 25.6.13 | 10-2007 | 36893B | Transcripts | <i>121.2.13; 121.2 CH.13; 3(15)(58)</i> |
| 25.6.14 | 10-2007 | 36894M | Barred Assessments / Barred Statute Cases | <i>121.2.14; 121.2 CH.14; 3(15)(58)</i> |
| 25.6.15 | 10-2007 | 36895X | Self Employment Tax Cases | <i>121.2.15; 121.2 CH.15; 3(15)(58)</i> |
| 25.6.16 | 10-2007 | 36896I | Combat Zone for Statute Processing | <i>121.2.16; 121.2 CH.16; 3(15)(58)</i> |
| 25.6.17 | 10-2007 | 36897T | Legal Holidays | <i>121.2.17; 121.2 CH.17; 3(15)(58)</i> |
| LEM 25.6* | 07-2008 | 32477J | Statute of Limitations | |

25.7 EXEMPT ORGANIZATIONS BUSINESS MASTER FILE

| | | | | |
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| 25.7.2 | 02-2012 | 27771A | EO/BMF Processing Procedures | <i>7.3.4 CH 2; 7820:300, 500</i> |
| 25.7.4 | 09-2006 | 27773W | Delinquency Check Procedures | <i>7.3.4 CH. 4; 7820:900</i> |

25.10 INFORMATION TECHNOLOGY (IT) SECURITY POLICY AND STANDARDS

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| 25.10.1* | 01-2007 | 32681T | Information Technology (IT) Security Policy and Guidance | <i>2.1.10; 2(10)00</i> |
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| 25.10.5* | 04-2007 | 31154X | Basic UNIX Security Requirements Handbook | |
| LEM 25.10.3* | 09-2007 | 31152B | Integrated Data Retrieval System (IDRS) Security Handbook | |
| LEM 25.10.4* | 03-2007 | 32682E | Resource Access Control Facility (RACF) | |
| LEM 25.10.6* | 01-2002 | 31156T | Secure Windows NT Configuration Standards | |
| 25.12 DELINQUENT RETURN REFUND HOLD PROGRAM | | | | |
| 25.12.2 | 01-2007 | 36796H | Sensitive Cases and Circumstances | 121.7 CH. 2; (MS) 5G-388 |
| 25.12.3 | 01-2007 | 36797S | Functional Processing | 121.7 CH. 3; (MS) 5G-388 |
| 25.12.4 | 01-2007 | 36798D | Handling the Refund | 121.7 CH. 4; (MS) 5G-388 |
| LEM 25.12.1* | 09-2008 | 32510J | Delinquent Return Refund Hold Program | LEM 25.12.3, LEM 25.12.4; 121.7 CH 1 |
| LEM 25.12.3* | 01-2007 | 32511U | Functional Processing | 121.7 CH. 3 |
| LEM 25.12.4* | 01-2007 | 32512F | Handling the Refund | 121.7 CH. 4 |
| 25.15 RELIEF FROM JOINT AND SEVERAL LIABILITY | | | | |
| 25.15.4 | 09-2007 | 37326P | Technical Provisions of IRC Section 6013(e) | |
| 25.15.10 | 03-2008 | 32028K | Review of All Cases with Relief from Joint and Several Liability Issues | 104.5 CH 10; 45(11)(20) |
| 25.15.13 | 09-2006 | 32029V | Customer Account Services / Telephone and Adjusting Functions | 45(11)(20) |
| LEM 25.15.1* | 03-2008 | 33368H | Introduction | |
| 25.16 DISASTER ASSISTANCE AND EMERGENCY RELIEF | | | | |
| 25.16.2 | 08-2007 | 36902B | Program Stewardship | 121.6 CH. 2; 12(10)4 |
| 25.16.3 | 08-2007 | 36903M | National Disaster Assistance Coordinator (NDAC) | 121.6 CH. 3; 12(10)4 |
| 25.16.4 | 08-2007 | 36904X | State Disaster Assistance Coordinator (SDAC) | 121.6 CH. 4; 12(10)4 |
| 25.16.5 | 08-2007 | 36906T | Small Business/Self- Employed and Wage & Investment General Procedures | 121.6 CH. 6; 12(10)4 |
| 25.16.6 | 08-2007 | 36910B | Communications and Liaison | 121.6 CH. 10; 12(10)4 |
| 25.16.7 | 08-2007 | 36912X | Modernization and Information Technology Services (MITS) | 121.6 CH. 12; 12(10)4 |
| 25.16.8 | 08-2007 | 36913I | Taxpayer Advocate Service | 121.6 CH. 13; 12(10)4 |
| 25.16.9 | 08-2007 | 36909A | Tax Exempt and Government Entities | 121.6 CH. 9; 12(10)4 |
| 25.16.10 | 08-2007 | 36908P | Large and Mid-Size Business Division (LMSB) | 121.6 CH. 8; 12(10)4 |
| 25.16.11 | 08-2007 | 36914T | Personnel Services (AWSS) | 121.6 CH. 14; 12(10)4 |
| 25.16.12 | 08-2007 | 36911M | Criminal Investigation | 121.6 CH. 11; 12(10)4 |
| 25.16.13 | 08-2007 | 36915E | Time Reporting | 121.6 CH. 15; 12(10)4 |

Part 30: Administrative

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| 30.3 ORGANIZATIONS, FUNCTIONS, DESIGNATIONS, AND DELEGATIONS OF AUTHORITY | | | | |
| 30.3.2 | 12-2010 | 29599U | Delegations of Authority and Designations | 30.3.2 |
| 30.4 PERSONNEL ADMINISTRATION | | | | |
| 30.4.9 | 04-2006 | 29605N | Investigation Involving Chief Counsel and Regional Counsel Employees | Part (30) |

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| 30.4.10 | 01-2007 | 29710H | Grievances, Greivance Appeals, and Procedures | <i>Part (30)</i> |
| 30.4.12 | 01-2007 | 29606Y | Bar Association, Tax Court and Supreme Court Admissions, Requirements and Procedures | <i>Part (30)</i> |
| 30.4.13 | 01-2007 | 29607J | Outside Employment (Including Legal Assistance to the Poor), Except Teaching | <i>Part (30)</i> |
| 30.5 RESOURCES, SERVICES AND FINANCIAL MANAGEMENT | | | | |
| 30.5.4 | 01-2007 | 29609F | Employment Tenure Commitments for Attorney Personnel | <i>Part (30)</i> |
| 30.5.5 | 01-2007 | 29124P | Reassignment Policy and Procedure | <i>Part (30)</i> |
| 30.5.6 | 01-2007 | 29125A | Employee Details | <i>Part (30)</i> |
| 30.5.7 | 01-2007 | 29127W | Appointment, Separation, and Clearance Procedures | <i>Part (30)</i> |
| 30.6 SECURITY AND EMERGENCY PREPAREDNESS | | | | |
| 30.6.3 | 01-2007 | 29270E | Flexiplace | <i>Part (30)</i> |
| 30.7 MANAGEMENT SYSYEMS AND TECHNIQUES | | | | |
| 30.7.10 | 02-2006 | 29618Q | Closed Legal Case Files | <i>Part (30)</i> |
| 30.7.11 | 05-2006 | 29619B | Correspondence Guidelines | <i>Part (30)</i> |
| 30.8 LIBRARY SERVICES | | | | |
| 30.8.2 | 04-2006 | 29711S | Equipment and Property | <i>Part (30)</i> |
| 30.8.3 | 04-2006 | 29272A | Communications Management | <i>Part (30)</i> |
| 30.9 FILE MANAGEMENT | | | | |
| 30.9.3 | 04-2006 | 29715K | Annual Reports to Treasury Pertaining to Information Security Program | <i>Part (30)</i> |
| 30.9.5 | 04-2006 | 30282G | Electronic Mail Use | <i>Part (30)</i> |
| Part 32: Published Guidance and Other Guidance to Taxpayers | | | | |
| 32.4 SPECIAL PRE-FILING AGREEMENT PROGRAMS | | | | |
| 32.4.1 | 02-2011 | 29178N | Advance Pricing Agreements | <i>42.10.1 - 42.10.16</i> |
| Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court | | | | |
| 34.5 SUITS BROUGHT AGAINST THE UNITED STATES | | | | |
| 34.5.4 | 08-2004 | 39025V | Collection Due Process Cases | <i>35.1.1.2.10</i> |