



Internal Revenue **MANUAL INDEX**

October 2025



Contains the IRM Inventory in four ways:

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

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

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

INTRODUCTION	<p>The IRM Index is a compilation of the IRM sections effective as of the end of each month. The IRM sections are sorted into four listings:</p> <ul style="list-style-type: none">○ <i>Numerical List.</i>○ <i>Owner List</i>○ <i>Alphabetical List</i>○ <i>Obsolete List</i> <p>Access the <i>IRM Index</i> quarterly at http://publish.no.irs.gov/catp.cgi?catnum=27371.</p>
NUMERICAL LIST	<p>Each active IRM section is listed along with the most recent publication date, catalog number and section title. The column headed “<i>Old IRM Number</i>” provides a crosswalk to the prior IRM revision. Revised IRM sections are highlighted in yellow.</p> <p>An asterisk (*) identifies IRMs containing “official use only” (OUO) material. OUO material is sensitive information that is protected from public disclosure.</p> <p>The Chief Counsel Directives Manual (CCDM), Parts 30-39, contains procedures for Office of the Chief Counsel employees.</p>
OWNER LIST	<p>This listing groups the IRM by owner, in alphabetical order. See list of business owners below.</p> <p>This list also identifies the originator of each IRM section and its intended audience.</p> <p>An IRM <i>owner</i> is defined as the organization with primary responsibility for authoring, updating, and publishing the IRM section. The <i>audience</i> is the primary user of the IRM at the organizational level.</p>
ALPHABETICAL LIST	<p>This consolidated list displays the IRM sections 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This list displays the IRM sections that are no longer in effect, dating back ten years.</p> <p>An IRM section may be obsolete in its entirety because the information is no longer applicable, or the material is merged into another IRM section.</p>

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

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Section	Date	Catalog	Section Title	Audience
Part				
Chapter .70 TE/GE Examinations				
4.70.10	5/29/2025	94107E	TE/GE Compliance Checks	TE/GE
Part 1 Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
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1.1.1	7/10/2025	30376D	IRS Mission and Organizational Structure	All
1.1.4	5/26/2021	30364L	Organizational Planning	All
1.1.5	8/11/2025	30378Z	Office of the Commissioner	All
1.1.6	1/17/2023	30379K	Chief Counsel	All
1.1.7	8/14/2025	30381W	Independent Office of Appeals	All
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1.1.11	2/5/2020	30385O	Chief, Communications and Liaison	All
1.1.12	3/27/2024	30386Z	Information Technology	All
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1.1.18	11/8/2022	37583M	Research, Applied Analytics and Statistics Division	All
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1.1.24	7/22/2025	14055T	Large Business and International Division	All
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1.1.28	5/21/2021	59791A	Return Preparer Office	All
1.1.29	7/29/2025	61156H	Office of Online Services	All
1.1.31	3/3/2021	71649t	Office of the Chief Risk Officer	All
1.1.32	8/8/2018	71631N	Office of the Chief Procurement Officer	All
1.1.33	9/18/2024	92900T	Taxpayer Experience Office	All
Chapter 1.2 Servicewide Policies and Authorities				
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1.2.2	9/19/2024	73276Q	Servicewide Delegations of Authority	All
1.2.61	7/28/2025	50076S	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	TS

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1.2.65	8/31/2023	69375s	Small Business/Self-Employed Division Delegations of Authority	SB/SE
1.2.68	9/22/2022	60740T	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	TE/GE
1.2.69	8/8/2024	93079N	Business Unit Delegations of Authority for Chief Financial Officer	CFO
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1.4.7	7/29/2025	69445F	TE/GE Knowledge Network (K-Net) Administration	TE/GE
1.4.9	8/7/2025	57194H	Resource Guide for Management Officials - Criminal Investigation	CI
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1.4.16	7/17/2024	35344R	Accounts Management Guide for Managers	TS
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1.4.60	2/24/2021	71515m	Enterprise Risk Management (ERM) Program	All
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1.5.2	10/26/2022	30332B	Uses of Section 1204 Statistics	All
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1.5.5	6/12/2024	30335I	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	CI
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Chapter 1.7 Research, Data, and Analytics for Tax Administration				
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1.11.6	9/2/2025	35817P	Using and Researching the Internal Revenue Manual (IRM)	All
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1.32.13	1/15/2025	35266E	Relocation Services Program	CFO
1.32.14	6/18/2024	55731K	Gainsharing Travel Savings Program	CFO
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2.3.71	5/5/2020	28183W	Command Code ATINQ	Appeals
2.3.73	12/23/2024	28185S	Command Codes TRDBV, TRERS, TRPRT, and R8453	Appeals
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2.3.76	11/2/2023	32675P	Command Code ISTSD	Appeals
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2.3.78	5/22/2024	32689D	Command Code LOCAT	Appeals
2.3.79	11/20/2023	33046Q	Command Code CDPWEB, (CDPTA, CDPTE)	Appeals
2.3.80	2/27/2025	37170F	Command Code DDBKD	Appeals
2.3.81	1/13/2025	55093B	Command Code ESTABA	All
2.3.82	1/14/2025	55095X	Command Code ESTABH	All
2.3.85*	8/19/2025	61664M	Command Code DFAST and DLITE	IT
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13.2.5	10/20/2022	73767K	Advocacy Projects	All
13.2.7	10/8/2024	73769G	Collaborative Efforts	TAS
13.2.8	6/26/2024	73770H	National Taxpayer Advocate's Annual Reports to Congress (ARC)	All
Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program				
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13.7.1	6/12/2025	47230S	Taxpayer Advocacy Panel Operating Procedures	TAS
Chapter 13.8 Low Income Tax Clinic Program				
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13.9.1	2/16/2023	47234K	Procedures for Taxpayer Advocate Directives	TAS
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13.10.2*	9/9/2025	94838K	Maintaining Internal Controls	TAS
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20.1.4*	3/11/2024	36750J	Failure to Deposit Penalty	SB/SE
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20.1.7*	3/13/2025	33064M	Information Return Penalties	All
20.1.8*	8/12/2024	33063B	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	1/29/2021	33061F	International Penalties	Appeals
20.1.10*	8/20/2024	33062Q	Miscellaneous Penalties	Appeals
20.1.11*	2/26/2025	50742T	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	3/21/2025	52679Z	Penalties Applicable to Incorrect Appraisals	Appeals
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Chapter 20.2 Interest				

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20.2.9	7/12/2024	32971A	Interest on Carryback of Net Operating Loss	All
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20.2.11	4/3/2025	32974H	Miscellaneous Interest Provisions	SB/SE
20.2.14*	8/18/2025	32978Z	Netting of Overpayment and Underpayment Interest	All
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20.3.1*	10/6/2020	69216A	Civil Penalty Accuracy Review Process	SB/SE
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<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
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21.1.2	9/3/2025	36801P	Reference Materials Overview	LB&I
21.1.3*	8/26/2025	36802A	Operational Guidelines Overview	LB&I
21.1.7*	10/10/2025	38746V	Campus Support	SB/SE
Chapter 21.2 Systems and Research Programs				
21.2.1*	8/19/2025	36806S	Systems	LB&I
21.2.2	8/21/2025	36807D	Research	LB&I
21.2.3*	8/15/2025	36808O	Transcripts	TS
21.2.4*	8/14/2025	36809Z	Master File Accounts Maintenance	LB&I
Chapter 21.3 Taxpayer Contacts				
21.3.1*	8/15/2025	36811L	Taxpayer Contacts Resulting From Notice Issuance	Appeals
21.3.3	8/29/2025	36813H	Incoming and Outgoing Correspondence/Letters	Appeals
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21.3.8	8/13/2025	32596R	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	TE/GE
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21.3.10*	8/25/2025	33204M	Practitioner Priority Service (PPS)	SB/SE
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Chapter 21.4 Refund Inquiries				

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21.4.3*	9/3/2025	36817Z	Returned Refunds/Releases	SB/SE
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21.5.11*	10/9/2025	36831D	Employee Plan Accounts	TE/GE
21.5.13*	8/28/2025	71737C	IRC 965 Transition Tax Procedures-Accounts Managemen	TS
Chapter 21.6 Individual Tax Returns				
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21.6.2*	8/21/2025	36833Z	Adjusting TIN-Related Problems	All
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21.8.4*	8/8/2025	49817Z	United States Certification for Reduced Tax Rates in Tax Treaty Countries	TS
21.8.5*	8/22/2025	50502H	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	TS
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Chapter 21.10 Quality Assurance				
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Part 22 Taxpayer Education and Assistance

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Chapter 22.24 IRS Taxpayer Burden Reduction

22.24.1	1/8/2016	37489Z	Servicewide Burden Reduction Activities	SB/SE
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Chapter 22.30 Taxpayer Services Outreach Procedures

22.30.1	9/4/2025	36870C	Stakeholder Partnerships, Education and Communication	TS
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Chapter 22.31 Multilingual Initiatives

22.31.1	7/1/2024	39864C	IRS Language Services	All
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Part 25 Special Topics

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

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25.1.1	4/22/2021	27681V	Overview/Definitions	Appeals
25.1.2	5/20/2024	27682G	Recognizing and Developing Fraud	CI
25.1.3*	11/17/2023	27683R	Criminal Referrals	CI
25.1.4	11/2/2023	27684C	Administrative Joint Investigation	CI
25.1.5	6/10/2021	27685N	Grand Jury Investigations	Appeals
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25.1.7	6/10/2021	27687J	Failure to File	Appeals
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25.1.12	6/11/2021	50016Q	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	9/29/2021	54034A	Campus Examination Fraud Procedures	SB/SE
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Chapter 25.2 Information and Whistleblower Awards				
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25.3.6	7/11/2025	52749M	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	8/18/2025	55406W	Reconciling Non-Insolvency LAMS Reports	SB/SE
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25.5.3	4/17/2025	27530D	Procedures	SB/SE
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25.5.5	8/28/2025	27533K	Summons for Taxpayer Records and Testimony	All
25.5.6	5/21/2025	27534V	Summonses on Third-Party Witnesses	All
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25.5.9	5/24/2021	27538N	Fees and Costs for Summoned Witnesses	CI
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Chapter 25.6 Statute of Limitations				
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25.12.1*	8/15/2025	36795W	Processing Refund Hold Program Inventory	SB/SE
Chapter 25.13 Taxpayer Correspondence				
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Chapter 25.15 Relief from Joint and Several Liability				
25.15.1	1/27/2023	30263Z	Introduction	Appeals
25.15.2	10/18/2023	30264K	General Procedures/Employees With Taxpayer Contact	Appeals
25.15.3*	6/10/2024	30266G	Technical Provisions of IRC 6015	SB/SE
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Chapter 25.18 Community Property				
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25.18.2	7/28/2021	38253F	Income Reporting Considerations of Community Property	Appeals
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30.2.2	6/25/2013	29707K	General Counsel Orders and Directives	Counsel
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30.3.1	11/20/2017	29598J	Chief Counsel Delegations, Organization, and Succession	Counsel
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31.1.1	7/19/2023	29647T	Legal Work	Counsel
31.1.2	8/11/2004	29648E	Dealing with Taxpayers and Practitioners	Counsel
31.1.3	8/11/2004	29649P	Signature Principles	Counsel
31.1.4	10/20/2010	29650Q	Coordination and Reconciliation of Disputes	Counsel
Chapter 31.2 Significant Case Coordination				
31.2.1	12/22/2023	29422W	Significant Case Program	Counsel

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Chapter 32.1 Chief Counsel Regulation Handbook				
32.1.1	11/13/2019	29172Z	Overview of the Regulations Process	Counsel
32.1.2	11/12/2019	38994H	Procedural Requirements for Regulation Projects	Counsel
32.1.3	8/1/2018	38995S	Substantive Development of a Regulation Project	Counsel
32.1.4	11/13/2019	38996D	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/18/2019	38998Z	Required Format for Regulations	Counsel
32.1.6	11/13/2019	38999K	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/12/2019	39002W	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/12/2019	39003H	Publishing the Final Regulation	Counsel
32.1.9	8/1/2018	39004S	Closing a Regulation Project	Counsel
Chapter 32.2 Chief Counsel Publication Handbook				
32.2.1	11/12/2019	29173K	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	4/14/2017	29174V	Summary of the Published Guidance Process	Counsel
32.2.3	2/4/2025	29175G	Drafting Published Guidance	Counsel
32.2.4	8/11/2004	29176R	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	1/25/2013	39005D	Coordination and Clearance	Counsel
32.2.6	11/12/2019	39007Z	Circulating Draft Publication Items	Counsel
32.2.7	10/21/2011	39008K	Formal Clearance of Publication Items	Counsel
32.2.8	4/14/2017	39009V	Publication	Counsel
Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements				
32.3.1	10/7/2011	29177C	Forms of Advice	Counsel
32.3.2	8/2/2022	39010W	Letter Rulings	Counsel
32.3.3	8/11/2004	39011H	Information Letters	Counsel
32.3.4	10/11/2017	39012S	Closing Agreements Covering Specific Matters	Counsel
Chapter 32.4 Special Pre-Filing Agreement Programs				
32.4.2	6/6/2005	29179Y	Pre-Filing Agreements	Counsel
32.4.3	10/28/2010	29180Z	Industry Issue Resolution	Counsel
Chapter 32.7 Frequently Asked Questions				
32.7.1	7/21/2022	93213Z	Frequently Asked Questions	Counsel
Part 33 Legal Advice				
Chapter 33.1 Legal Advice				
33.1.1	8/11/2004	39430S	Roles and Responsibilities for Providing Legal Advice	Counsel
33.1.2	1/19/2021	39431D	Chief Counsel's Legal Advice Program	Counsel
33.1.3	7/5/2011	39433Z	Releasing Legal Advice to the Public	Counsel

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Chapter 33.2 Technical Advice and Technical Expedited Advice				
33.2.1	8/11/2004	29146D	Issuing Technical Advice Memorandum and Technical Expedited AdviceMemoranda	Counsel
33.2.2	10/28/2010	29148Z	Requests for Technical Advice and Technical Expedited Advice	Counsel
Chapter 33.3 Other Legal Advice				
33.3.1	8/11/2004	29159G	Legislation and Miscellaneous Matters	Counsel
33.3.2	8/6/2019	29160H	Offers in Compromise	Counsel
33.3.3	11/4/2010	29161S	Appeals Settlement Guidelines	Counsel
33.3.4	12/10/2010	29162D	Division Counsel (LB&I) Industry Program	Counsel
33.3.5	7/8/2021	29164Z	Congressional and Other IRS Controlled Correspondence	Counsel
33.3.6	12/10/2010	39523E	Designating a Case for Litigation	Counsel
33.3.7	8/12/2010	29165K	Tax Forms, Tax Publications, and Public Use Forms	Counsel
33.3.8	11/22/2019	73500H	Whistleblower Taint Review Procedures	Counsel
Part 34 Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court				
Chapter 34.1 Jurisdiction of the District Courts				
34.1.1	8/4/2023	29128H	Jurisdiction of the District Courts	Counsel
Chapter 34.2 Jurisdiction of the Court of Federal Claims				
34.2.1	7/11/2023	29129S	Jurisdiction of the Court Of Federal Claims	Counsel
Chapter 34.3 Procedures in Bankruptcy Cases				
34.3.1	1/20/2015	29130T	Procedures in Bankruptcy Cases	Counsel
Chapter 34.4 Insolvencies				
34.4.1	3/24/2016	39024K	Insolvencies	Counsel
Chapter 34.5 Suits Brought Against the United States				
34.5.1	7/27/2021	29661X	Defense Letters	Counsel
34.5.2	4/22/2021	29663T	Refund Litigation	Counsel
34.5.3	8/1/2022	29664E	Suits Brought Against the United States	Counsel
34.5.5	8/11/2004	29665P	Injunctions	Counsel
34.5.6	8/3/2023	39026G	Procedures in 28 U.S.C. § 2410 Actions	Counsel
34.5.7	8/3/2023	39027R	Damages Litigation	Counsel
Chapter 34.6 Suits Brought by the United States				
34.6.1	7/27/2021	38021T	Affirmative Litigation	Counsel
34.6.2	8/8/2023	39028C	Types of Suits	Counsel
34.6.3	7/5/2023	39029N	Summons Enforcement Actions	Counsel
Chapter 34.7 Pre-Trial Procedures				
34.7.1	8/3/2022	29666A	Pre-Trial Procedures	Counsel

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Chapter 34.8 Settlement Procedures				
34.8.1	6/5/2017	38022E	Settlement Procedures Overview	Counsel
34.8.2	8/11/2023	39031Z	Settlement Procedures	Counsel
Chapter 34.9 Disclosure, Testimony, and Production of Documents				
34.9.1	6/25/2021	38026W	Disclosure, Testimony, and Production of Documents	Counsel
Chapter 34.10 Post-Trial Procedures				
34.10.1	8/9/2023	27624A	General Procedures	Counsel
Chapter 34.12 Litigation Exhibits				
34.12.1	7/19/2022	29689Z	Litigation Exhibits	Counsel
Part 35 Tax Court Litigation				
Chapter 35.1 Tax Court Jurisdiction				
35.1.1	6/29/2022	29814A	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	8/11/2004	29816W	Tax Court Terms and Definitions	Counsel
35.1.3	7/31/2023	29817H	Tax Court Procedures	Counsel
Chapter 35.2 Petition and Answer				
35.2.1	8/9/2023	29833H	Tax Court Petitions	Counsel
35.2.2	8/2/2022	29783M	Answers	Counsel
Chapter 35.3 Motions				
35.3.1	5/3/2019	29842S	Motions Practice	Counsel
35.3.2	8/12/2019	29843D	Jurisdictional Defects	Counsel
35.3.3	8/15/2019	29845Z	Motions Pertaining to Pleadings	Counsel
35.3.4	8/11/2004	29846K	Motions Pertaining to Calendared Cases	Counsel
35.3.5	8/12/2019	29847V	Motions for Disposition without Trial	Counsel
35.3.6	8/11/2004	29848G	Motions Pertaining to Opinions and Decisions	Counsel
35.3.7	8/13/2021	38354R	Motions in TEFRA Cases	Counsel
35.3.8	8/11/2004	29849R	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	8/11/2004	29850S	Miscellaneous Motions	Counsel
35.3.23	2/8/2017	38348N	Motions in Collection Due Process Cases	Counsel
35.3.32	9/14/2023	94308R	Motions in Passport Cases	Counsel
Chapter 35.4 Pre-Trial Activities				
35.4.1	6/9/2023	29878U	Trial Planning	Counsel
35.4.2	1/24/2024	29879F	Gathering Information from Government Sources	Counsel
35.4.3	7/26/2012	29880G	Gathering Information from the Petitioner	Counsel
35.4.4	1/24/2024	29881R	Gathering Information from Third Parties	Counsel
35.4.5	1/18/2013	29882C	Evidence and Information from Abroad	Counsel

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35.4.6	11/25/2019	29883N	Responding to Petitioner’s Information Gathering Attempts	Counsel
35.4.7	7/26/2012	29884Y	Stipulating Facts and Documents	Counsel
35.4.8	8/11/2004	29885J	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	6/17/2013	29886U	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
Chapter 35.5 Settlement Procedures				
35.5.1	8/11/2004	38053D	Introduction	Counsel
35.5.2	8/6/2019	38054O	Settlements by Counsel	Counsel
35.5.3	8/11/2004	38055Z	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/28/2015	38056K	Settlement of Joint Committee Cases	Counsel
35.5.5	12/14/2010	38057V	Arbitration and Mediation	Counsel
Chapter 35.6 Trial				
35.6.1	8/11/2004	29863V	Calendar Calls	Counsel
35.6.2	12/26/2023	29864G	Trial of the Case	Counsel
35.6.3	8/11/2004	29865R	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
Chapter 35.7 Tax Court Briefs				
35.7.1	7/18/2018	30003V	Filing Tax Court Briefs	Counsel
35.7.2	8/11/2004	30004G	Preparation of Briefs	Counsel
35.7.3	8/11/2004	30005R	Review of Briefs	Counsel
Chapter 35.8 Decisions, Orders of Dismissal, and Other Final Judgments				
35.8.1	8/15/2019	29867N	General Requirements for Tax Court Decisions and Other Final Dispositions	Counsel
35.8.2	8/11/2004	29868Y	Settlement Documents	Counsel
35.8.3	8/11/2004	29869J	Overpayments	Counsel
35.8.4	8/11/2004	29870K	Special Problems of Assessment and Payment	Counsel
35.8.5	6/29/2022	29871V	Miscellaneous Problems	Counsel
35.8.6	7/25/2012	30009J	Decision Documents	Counsel
Chapter 35.9 Post Opinion Activities				
35.9.1	8/11/2004	30010K	Tax Court Opinions and Decisions	Counsel
35.9.2	8/11/2004	30011V	Procedures for Assessment of Tax	Counsel
35.9.3	8/12/2019	30012G	Closing Procedures	Counsel
Chapter 35.10 Special Procedures When Attorneys' Fees and Sanctions Are Sought				
35.10.1	12/21/2023	30013R	Awards of Litigation and Administration Costs and Fees	Counsel
35.10.2	12/21/2023	30014C	Penalties and Sanctions	Counsel
Chapter 35.11 Litigation Exhibits				
35.11.1	2/10/2025	30026U	Litigation Exhibits	Counsel

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Part 36 Appellate Litigation and Actions on Decision				
Chapter 36.1 Guiding Principles for Appeals				
36.1.1	8/11/2004	39013D	Guiding Principles for Appeals	Counsel
Chapter 36.2 Appeal/Certiorari Recommendations				
36.2.1	3/27/2012	39015Z	Appeal Recommendations in General	Counsel
36.2.2	3/27/2012	39016K	Petition for Writ of Certiorari	Counsel
36.2.3	8/11/2004	39017V	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	4/11/2013	39018G	Closing Appeal Cases	Counsel
36.2.5	8/12/2020	39019R	Appeals of Tax Court Cases	Counsel
36.2.6	5/12/2022	39020S	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
Chapter 36.3 Actions on Decision				
36.3.1	3/14/2013	39021D	Actions on Decision	Counsel
Chapter 36.4 Litigation Exhibits				
36.4.1	3/1/2013	39023Z	Litigation Exhibits	Counsel
Part 37 Disclosure				
Chapter 37.1 Sections 6110 and 6103 of Title 26				
37.1.1	8/11/2004	39102X	Written Determinations Under Section 6110	Counsel
37.1.2	8/11/2004	39104T	Disclosure of Information	Counsel
37.1.3	1/23/2013	60946J	The Counsel Governmental Liaison Coordination Program	Counsel
Chapter 37.2 Privacy Act of 1974; Freedom of Information Act				
37.2.1	8/11/2004	39105E	Privacy Act of 1974	Counsel
37.2.2	8/9/2018	39106P	Freedom of Information Act (FOIA) Litigation	Counsel
Part 38 Criminal Tax				
Chapter 38.1 Assistance to Criminal Investigation During Investigatory Stage				
38.1.1	4/9/2020	39133W	Prereferral Assistance, Visitations and Investigative Tools	Counsel
38.1.2	10/1/2007	39134H	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/3/2007	39135S	Forfeitures	Counsel
Chapter 38.2 Review of Criminal Tax Cases				
38.2.1	8/7/2008	39136D	Administrative Cases	Counsel
38.2.2	12/20/2018	39138Z	Grand Jury Procedures	Counsel
Chapter 38.3 Criminal Tax Policy and Exhibits				
38.3.1	3/26/2021	39139K	Miscellaneous Matters	Counsel

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Part 39 General Legal Services				
<i>Chapter 39.1 Professionalism and Government Ethics Programs</i>				
39.1.1	4/11/2022	29354F	Professionalism	Counsel
<i>Chapter 39.2 Labor and Related Matters</i>				
39.2.1	4/8/2022	29452K	Labor-Management Contract Negotiations	Counsel
39.2.2	4/11/2022	29453V	Handling Cases	Counsel
<i>Chapter 39.3 Claims and Suits</i>				
39.3.1	4/11/2022	29462G	Claims, Suits, and Related Matters	Counsel
<i>Chapter 39.4 Practice Before the Internal Revenue Service</i>				
39.4.1	4/11/2022	29467J	Matters Relating To Practice Before the IRS	Counsel
<i>Chapter 39.5 Public Contracts and Technology Law</i>				
39.5.1	4/8/2022	29471R	Public Contracts, Technology Law, and Related Matters	Counsel

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1.1.7	08/2025	Independent Office of Appeals	All
1.4.28	12/2024	Appeals Managers Procedures	Appeals

Part 4 Examining Process

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

4.48.2	07/2025	Valuation Assistance for Cases Involving Works of Art	Appeals
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Part 8 Appeals

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

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

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8.7.4	07/2019	Appeals Estate and Gift Tax Cases	Appeals
8.7.5	01/2024	Transferee and Transferor Liabilities	Appeals
8.7.6	03/2025	Appeals Bankruptcy Cases	Appeals
8.7.7	12/2019	Claim and Overassessment Cases	Appeals
8.7.8	02/2025	Tax Exempt and Government Entities (TE/GE) Cases	Appeals
8.7.9	10/2025	Joint Committee (JC) Cases	Appeals
8.7.10	12/2024	Excise Tax Cases and IRA Adjustments	Appeals
8.7.11	09/2018	Working Appeals Team Cases	Appeals
8.7.12	06/2021	Appeals Innocent Spouse Case Procedures	Appeals
8.7.13	02/2025	e-file Cases	Appeals
8.7.14	04/2023	Freedom of Information Act (FOIA) Administrative Appeal Cases	Appeals
8.7.15	08/2025	Administrative Cost and Qualified Offer Cases	Appeals
8.7.16	01/2025	Appeals Employment Tax Procedures	Appeals
8.7.17	12/2024	Appeals Remittance Procedures	Appeals
8.7.18	03/2025	Return Preparer Misconduct Cases	Appeals
8.7.19	04/2019	Net Rate Netting Procedures for Appeals	Appeals
8.7.20	03/2022	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	Appeals
8.7.21	02/2025	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	Appeals
8.10.1	03/2021	Internal Reports	Appeals
8.10.2	05/2025	Reports to Outside Officials	Appeals
8.10.3	10/2023	Appeals Inventory Validation Process	Appeals
8.11.1	08/2025	Return Related Penalties in Appeals	Appeals
8.11.3	04/2019	Return Preparer Penalty Cases	Appeals
8.11.4	03/2025	Penalty Appeals (PENAP)	Appeals
8.11.5	09/2025	International Penalties	Appeals
8.11.6	08/2025	FBAR Penalties	Appeals
8.11.7	10/2024	Abusive Transaction Penalties	Appeals
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8.13.1	03/2025	Processing Closing Agreements in Appeals	Appeals
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8.19.1	08/2025	Procedures and Authorities	Appeals
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8.19.7	05/2025	Administrative Adjustment Request	Appeals
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8.19.11	05/2025	Agreed TEFRA Partnership Cases	Appeals
8.19.12	05/2025	Final Partnership Administrative Adjustment	Appeals
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8.19.14	10/2021	Bipartisan Budget Act of 2015 (BBA)	Appeals
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8.20.5	08/2024	Carding New Receipts	Appeals
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8.20.10	03/2025	Appeals Processing Employee Automated System (PEAS)	Appeals
8.21.1	04/2019	General Statute Responsibility	Appeals
8.21.2	02/2022	Account and Processing Support (APS) Statute Responsibility	Appeals
8.21.3	08/2018	Appeals Technical Employees Statute Responsibility	Appeals
8.21.4	04/2019	Appeals Management Statute Responsibility	Appeals
8.21.5	06/2021	Statutes on Collection Cases	Appeals
8.21.6	12/2021	Statute Information on TEFRA Cases	Appeals
8.21.7	07/2025	Barred Statute Procedures	Appeals
8.22.4	09/2025	Collection Due Process Appeals Program	Appeals
8.22.5	08/2020	Receipt, Control and Pre-Conference Considerations	Appeals
8.22.6	08/2020	Cases Requiring Special Handling	Appeals
8.22.7	08/2020	Alternatives to Collection Action	Appeals

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8.23.1	08/2025	Offer in Compromise Overview	Appeals
8.23.2	03/2025	Receipt and Control of Non-Collection Due Process (CDP) Offers	Appeals
8.23.3	08/2023	Evaluation of Offers in Compromise	Appeals
8.23.4	12/2024	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	Appeals
8.23.7	09/2022	Doubt as to Liability (DATL) Offers in Compromise	Appeals
8.24.1	08/2024	Collection Appeals Program (CAP)	Appeals
8.24.2	05/2014	Jeopardy Levy Appeals	Appeals
8.25.1	09/2018	Trust Fund Recovery Penalty (TFRP) Overview and Authority	Appeals
8.25.2	07/2020	Working Trust Fund Recovery Penalty Cases in Appeals	Appeals
8.26.1	03/2025	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	Appeals
8.26.2	06/2017	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	Appeals
8.26.3	09/2017	Fast Track Mediation for Collection Cases	Appeals
8.26.4	03/2025	Early Referral Procedures	Appeals
8.26.5	03/2025	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	Appeals
8.26.7	03/2025	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	Appeals
8.26.8	04/2025	Compliance Assurance Process - Fast Track Settlement	Appeals
8.26.9	03/2025	Post-Appeals Mediation Procedures for Collection Cases	Appeals
8.26.11	06/2017	Rapid Appeals Process (RAP)	Appeals
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Part 1 Organization, Finance and Management

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

Part 11 Disclosure, Communications, and Liaison

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

11.1.1	07/2015	Introduction	C&L
11.1.2	10/2014	News Coverage of Tax Prosecutions	All
11.1.3	10/2014	Contact with the Public and the Media	C&L
11.1.4	02/2015	Content Policies and Standards for Intranet Sites	C&L
11.5.1	08/2022	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	All
11.5.2	12/2022	Congressional Affairs Program	All
11.5.4	06/2025	Legislative Analysis and Tracking Implementation Services Program	All
11.53.3	04/2015	CSO Support, Disaster Assistance and Issue Management Resolution System	SB/SE
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1.1.6	01/2023	Chief Counsel	All
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Part 30 Administrative

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

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

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30.9.1	07/2005	Case File Management	Counsel
30.9.2	12/2010	Guidelines for Specific Categories of Case Files	Counsel
30.10.1	07/2005	Correspondence Guidelines	Counsel
30.11.1	08/2018	FOIA Requests for Chief Counsel Records	Counsel

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

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32.1.1	11/2019	Overview of the Regulations Process	Counsel
32.1.2	11/2019	Procedural Requirements for Regulation Projects	Counsel
32.1.3	08/2018	Substantive Development of a Regulation Project	Counsel
32.1.4	11/2019	Outlining and Drafting Substantive Regulatory Text	Counsel
32.1.5	11/2019	Required Format for Regulations	Counsel
32.1.6	11/2019	Review, Approval, and Publication of Regulations	Counsel
32.1.7	11/2019	Inquiries, Comments, and Public Hearings	Counsel
32.1.8	11/2019	Publishing the Final Regulation	Counsel
32.1.9	08/2018	Closing a Regulation Project	Counsel
32.2.1	11/2019	Introduction to the Chief Counsel Publication Handbook	Counsel
32.2.2	04/2017	Summary of the Published Guidance Process	Counsel
32.2.3	02/2025	Drafting Published Guidance	Counsel
32.2.4	08/2004	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	Counsel
32.2.5	01/2013	Coordination and Clearance	Counsel
32.2.6	11/2019	Circulating Draft Publication Items	Counsel
32.2.7	10/2011	Formal Clearance of Publication Items	Counsel
32.2.8	04/2017	Publication	Counsel
32.3.1	10/2011	Forms of Advice	Counsel
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32.4.2	06/2005	Pre-Filing Agreements	Counsel
32.4.3	10/2010	Industry Issue Resolution	Counsel
32.7.1	07/2022	Frequently Asked Questions	Counsel

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

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

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34.6.2	08/2023	Types of Suits	Counsel
34.6.3	07/2023	Summons Enforcement Actions	Counsel
34.7.1	08/2022	Pre-Trial Procedures	Counsel
34.8.1	06/2017	Settlement Procedures Overview	Counsel
34.8.2	08/2023	Settlement Procedures	Counsel
34.9.1	06/2021	Disclosure, Testimony, and Production of Documents	Counsel
34.10.1	08/2023	General Procedures	Counsel
34.12.1	07/2022	Litigation Exhibits	Counsel

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35.1.1	06/2022	Tax Court Jurisdiction and Proceedings	Counsel
35.1.2	08/2004	Tax Court Terms and Definitions	Counsel
35.1.3	07/2023	Tax Court Procedures	Counsel
35.2.1	08/2023	Tax Court Petitions	Counsel
35.2.2	08/2022	Answers	Counsel
35.3.1	05/2019	Motions Practice	Counsel
35.3.2	08/2019	Jurisdictional Defects	Counsel
35.3.3	08/2019	Motions Pertaining to Pleadings	Counsel
35.3.4	08/2004	Motions Pertaining to Calendared Cases	Counsel
35.3.5	08/2019	Motions for Disposition without Trial	Counsel
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35.3.7	08/2021	Motions in TEFRA Cases	Counsel
35.3.8	08/2004	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	Counsel
35.3.9	08/2004	Miscellaneous Motions	Counsel
35.3.23	02/2017	Motions in Collection Due Process Cases	Counsel
35.3.32	09/2023	Motions in Passport Cases	Counsel
35.4.1	06/2023	Trial Planning	Counsel
35.4.2	01/2024	Gathering Information from Government Sources	Counsel
35.4.3	07/2012	Gathering Information from the Petitioner	Counsel
35.4.4	01/2024	Gathering Information from Third Parties	Counsel
35.4.5	01/2013	Evidence and Information from Abroad	Counsel

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35.4.6	11/2019	Responding to Petitioner's Information Gathering Attempts	Counsel
35.4.7	07/2012	Stipulating Facts and Documents	Counsel
35.4.8	08/2004	Preparing for Examination and Cross-Examination of Witnesses	Counsel
35.4.9	06/2013	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	Counsel
35.5.1	08/2004	Introduction	Counsel
35.5.2	08/2019	Settlements by Counsel	Counsel
35.5.3	08/2004	Coordination of Settlements With Other Related Matters	Counsel
35.5.4	12/2015	Settlement of Joint Committee Cases	Counsel
35.5.5	12/2010	Arbitration and Mediation	Counsel
35.6.1	08/2004	Calendar Calls	Counsel
35.6.2	12/2023	Trial of the Case	Counsel
35.6.3	08/2004	Tax Court Procedures for Reporting Potentially Dangerous Persons	Counsel
35.7.1	07/2018	Filing Tax Court Briefs	Counsel
35.7.2	08/2004	Preparation of Briefs	Counsel
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35.8.4	08/2004	Special Problems of Assessment and Payment	Counsel
35.8.5	06/2022	Miscellaneous Problems	Counsel
35.8.6	07/2012	Decision Documents	Counsel
35.9.1	08/2004	Tax Court Opinions and Decisions	Counsel
35.9.2	08/2004	Procedures for Assessment of Tax	Counsel
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35.10.1	12/2023	Awards of Litigation and Administration Costs and Fees	Counsel
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36.2.3	08/2004	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	Counsel
36.2.4	04/2013	Closing Appeal Cases	Counsel
36.2.5	08/2020	Appeals of Tax Court Cases	Counsel
36.2.6	05/2022	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	Counsel
36.3.1	03/2013	Actions on Decision	Counsel
36.4.1	03/2013	Litigation Exhibits	Counsel

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

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38.1.2	10/2007	Administrative Requests for Grants of Statutory Use Immunity	Counsel
38.1.3	10/2007	Forfeitures	Counsel
38.2.1	08/2008	Administrative Cases	Counsel
38.2.2	12/2018	Grand Jury Procedures	Counsel
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Part 39 General Legal Services

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39.2.1	04/2022	Labor-Management Contract Negotiations	Counsel
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39.3.1	04/2022	Claims, Suits, and Related Matters	Counsel
39.4.1	04/2022	Matters Relating To Practice Before the IRS	Counsel
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9.1.2	03/2025	Authority	CI
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4.63.1	07/2025	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	LB&I
4.63.2	11/2023	LB&I WIIC Practice Network Knowledge Management	LB&I
4.63.3	04/2025	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	LB&I
4.63.4	10/2023	Examination Procedures	LB&I
4.64.1	09/2020	Case Development and Processing Guidelines	LB&I
4.65.1	02/2024	The IRS FFI List Publishing Processes Document	LB&I

Part 7 Rulings and Agreements

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

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

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

11.51.1	05/2025	LB&I Audit Program Process for TIGTA and GAO	LB&I
11.51.2	06/2024	LB&I Intranet Publishing Standards	LB&I

Part 25 Special Topics

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

25.21.1	02/2025	Branded Prescription Drug Fee	All
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Part 1 Organization, Finance and Management

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

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

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

10.6.1	08/2025	Overview of Continuity Planning	All
10.6.2	03/2022	Continuity Plan Requirements	All
10.6.3	03/2022	Test, Training, and Exercise Requirements	Commissioner
10.6.4	03/2022	Incident Management Program	All
10.6.5	03/2022	Annual Certification Requirements	Commissioner
10.6.6	03/2022	Pandemic Plan Requirements	All
10.6.7	07/2022	Emergency Notification System	HCO
10.6.8	09/2025	Automated External Defibrillator (AED) Program	All

Part 25 Special Topics

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

25.32.1	12/2023	Direct File Pilot - Customer Support	TS
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Part 1 Organization, Finance and Management

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

1.20.2	06/2021	Providing Reasonable Accommodation for Individuals with Disabilities	EDI
1.20.3	11/2021	Handling Harassment Allegations	All
1.20.4	08/2020	Prevention of Taxpayer Discrimination	All
1.20.5	06/2022	Policies and Procedures for Personal Assistance Services	All

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Part 1 Organization, Finance and Management

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

1.1.31	03/2021	Office of the Chief Risk Officer	All
1.4.60	02/2021	Enterprise Risk Management (ERM) Program	All
1.29.1	10/2024	Authorities and Responsibilities	CRO

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Part 1 Organization, Finance and Management

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

1.1.29	07/2025	Office of Online Services	All
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Part 2 Information Technology

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

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

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1.1.20	07/2024	Office of Professional Responsibility	All
1.25.1	07/2024	Rules Governing Practice Before the IRS	All
1.25.4	07/2024	Processing Circular 230 Disciplinary Cases	OPR

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Part 1 Organization, Finance and Management

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

1.1.27	05/2022	Privacy, Governmental Liaison and Disclosure (PGLD)	All
1.4.63	10/2024	Roles and Responsibilities of Disclosure Managers	All
1.15.1	01/2025	The Records and Information Management Program	All
1.15.2	01/2025	Types of Records and Their Life Cycles	All
1.15.3	01/2025	Disposing of Records	All
1.15.4	02/2025	Retiring and Requesting Records	All
1.15.5	01/2025	Relocating/Removing Records	All
1.15.6	02/2025	Managing Electronic Records	All
1.15.7	01/2025	Files Management	All

Part 10 Security, Privacy and Assurance

(Security, safeguard, assurances and privacy information.)

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

Part 11 Disclosure, Communications, and Liaison

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

11.3.1	08/2023	Introduction to Disclosure	All
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11.3.2	03/2025	Disclosure to Persons with a Material Interest	All
11.3.3	07/2023	Disclosure to Designees and Practitioners	All
11.3.4	07/2023	Congressional Inquiries	All
11.3.5	01/2024	Fees	All
11.3.6	07/2023	Seals and Certifications	All
11.3.7	08/2023	Freedom of Information Act Reading Room Operations	All
11.3.9	02/2025	Exempt Organizations	All
11.3.10	07/2023	Employee Plans Information	All
11.3.11	07/2023	Other Information Available to the Public	All
11.3.12	08/2023	Designation of Documents	All
11.3.13	10/2025	Freedom of Information Act	All
11.3.21	08/2024	Investigative Disclosure	All
11.3.22	08/2024	Disclosure to Federal Officers and Employees for Tax Administration Purposes	All
11.3.23	08/2023	Disclosure to the Government Accountability Office (GAO)	All
11.3.24	08/2023	Disclosures to Contractors	All
11.3.25	08/2023	Disclosure to Foreign Countries Pursuant to Tax Treaties	All
11.3.26	08/2023	Wagering Tax Information	All
11.3.27	08/2023	Disclosure of Returns and Return Information to Grand Juries	All
11.3.28	04/2025	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	All
11.3.29	09/2025	Disclosure to Government Agencies for Administration of Nontax Laws	All
11.3.30	03/2025	Disclosure to the President	All
11.3.31	01/2024	Tax Check Reports on Federal Appointees	All
11.3.32	08/2023	Disclosure to States for Tax Administration Purposes	All
11.3.34	08/2023	Disclosure for Non-tax Criminal Violations	All
11.3.35	04/2025	Requests and Demands for Testimony and Production of Documents	All
11.3.36	02/2025	Safeguard Review Program	All
11.3.37	03/2025	Recordkeeping and Accounting for Disclosures	All
11.3.39	01/2025	Computer Matching and Privacy Protection Act	All
11.3.40	09/2023	Disclosures Involving Trust Fund Recovery Penalty Assessments	All
11.3.41	04/2025	Disclosure Case Processing and Inventory Management	PGLD
11.4.1	04/2025	Governmental Liaison Operations	PGLD

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11.4.2	07/2025	Data Exchange Program	PGLD

Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

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

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1.1.18	11/2022	Research, Applied Analytics and Statistics Division	All
1.2.1	08/2024	Servicewide Policy Statements	All
1.2.2	09/2024	Servicewide Delegations of Authority	All
1.4.5	01/2025	Corporate Tax Administration Tools	All
1.7.1	02/2025	Servicewide Research for Tax Administration	All
1.11.1	08/2025	Internal Management Document (IMD) Program and Responsibilities	All
1.11.2	07/2025	Internal Revenue Manual (IRM) Process	All
1.11.3	05/2025	Servicewide Policy Statement Process	All
1.11.4	02/2025	Servicewide Delegation Order Process	All
1.11.5	02/2025	Publishing the Internal Revenue Manual (IRM)	All
1.11.6	09/2025	Using and Researching the Internal Revenue Manual (IRM)	All
1.11.9	02/2025	Clearing and Approving the Internal Revenue Manual (IRM)	All
1.11.10	07/2025	Interim Guidance Process	All
1.13.1	08/2018	Statistical Reporting	CFO
1.13.2	09/2018	Processing Management	RAAS
1.13.3	09/2018	Document Management	CFO

Part 3 Submission Processing

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

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

Part 4 Examining Process

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

4.22.1	03/2023	National Research Program Overview	LB&I
4.22.2	05/2023	NRP Case Building	SB/SE
4.22.3	11/2023	Classification of NRP Returns	LB&I
4.22.4	08/2024	Examination of NRP Returns	SB/SE

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4.22.5	04/2020	Campus Compliance Operations Site	LB&I
4.22.6	12/2022	Examination of Individual Income Tax Returns	LB&I
4.22.8	03/2024	NRP EITC Component of the Individual Reporting Compliance Study	RAAS

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Part 1 Organization, Finance and Management

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

1.1.28	05/2021	Return Preparer Office	All
1.25.2	11/2022	Practitioner Enrollment	RPO
1.25.8	10/2023	Enrollment of Actuaries	RPO

Part 25 Special Topics

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

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

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Part 1 Organization, Finance and Management

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

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

Part 4 Examining Process

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

4.1.1	09/2020	Planning, Monitoring, and Coordination	SB/SE
4.1.2	07/2023	Workload Identification and Survey Procedures	SB/SE
4.1.5	04/2023	Case Building, Classification, Storage and Delivery	SB/SE
4.1.10	10/2023	Return Preparer Program Coordinator	LB&I
4.1.27	08/2025	Document Matching, Analysis & Case Selection	SB/SE
4.2.1	09/2025	Miscellaneous Examination Information	LB&I
4.2.2	08/2025	Disaster Assistance Relief	LB&I

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4.2.3	10/2003	Technical Advice to Taxpayers and Examination Personnel	LB&I
4.2.5	07/2025	Disclosure of Official Information	LB&I
4.2.6	08/2025	Examination of Employee Returns	LB&I
4.2.8	07/2022	Guidelines for SB/SE National Quality Review	SB/SE
4.2.9	07/2020	IDRS and Data Security for Examination	SB/SE
4.4.1	11/2023	Introduction	LB&I
4.4.3	05/2023	Credit Transfers and Reprocessing Returns	SB/SE
4.4.7	07/2022	Correspondence and Closing Letters	SB/SE
4.4.9	10/2022	Delinquent and Substitute for Return Processing	LB&I
4.4.12	07/2024	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	SB/SE
4.4.16	10/2023	Inventory Control	Appeals
4.4.21	05/2025	Non-Examined Closures and Deleting AIMS Records	Appeals
4.4.22	10/2024	Non-Master File (NMF) Processing	Appeals
4.4.23	11/2023	Openings	Appeals
4.4.26	11/2023	Reopening/Reclosing/Reinputting Records	Appeals
4.4.27	06/2025	Reports	Appeals
4.4.33	12/2024	Transfers	Appeals
4.4.34	05/2025	Updating and Correcting the AIMS Database	Appeals
4.7.1	06/2022	Overview	LB&I
4.7.2	06/2022	Security	LB&I
4.7.3	06/2022	Statute of Limitations	LB&I
4.7.4	07/2022	Planning and Special Programs (PSP)	LB&I
4.7.5	06/2022	Group and Territory	LB&I
4.7.6	06/2022	Reports	LB&I
4.7.7	03/2023	Technical Services	LB&I
4.7.8	06/2022	Centralized Case Processing	LB&I
4.7.10	06/2022	AIMS/ERCS Staff	LB&I
4.8.1	02/2021	Overview of Responsibilities	SB/SE
4.8.2	03/2017	Case Processing	SB/SE
4.8.4	04/2022	Mandatory Review	SB/SE
4.8.5	10/2017	Post Examination Case Processing Requirements	LB&I
4.8.6	05/2025	Criminal Restitution and Restitution-Based Assessments	SB/SE

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4.8.7	04/2022	Technical Field Support	SB/SE
4.8.8	02/2021	Miscellaneous Responsibilities	LB&I
4.8.9	08/2025	Statutory Notices of Deficiency	SB/SE
4.8.10	04/2018	Notice of Employment Tax Determination Under IRC 7436	SB/SE
4.8.11	04/2025	Fraud Program Responsibilities	SB/SE
4.9.1	10/2024	Outline of System	LB&I
4.10.1	08/2025	Overview of Examiner Responsibilities	LB&I
4.10.2	08/2025	Pre-Contact Responsibilities	LB&I
4.10.3	08/2025	Examination Techniques	LB&I
4.10.4	08/2025	Examination of Income	SB/SE
4.10.5	08/2025	Required Filing Checks	LB&I
4.10.6	08/2025	Penalty Considerations	SB/SE
4.10.7	07/2025	Issue Resolution	SB/SE
4.10.8	08/2025	Report Writing	LB&I
4.10.9	04/2024	Workpaper System and Case File Assembly	SB/SE
4.10.10	09/2024	Standard Paragraphs and Explanation of Adjustments	LB&I
4.10.11	08/2025	Claims for Refund and Requests for Abatement	LB&I
4.10.13	07/2023	Certain Technical Issues	SB/SE
4.10.15	07/2025	Report Generation Software	LB&I
4.10.16	07/2024	Examination Operational Automation Database (EOAD)	Appeals
4.10.27	08/2025	Identity Theft Case Processing for Field Examiners	LB&I
4.11.11	04/2023	Net Operating Loss Cases	LB&I
4.11.29	08/2025	Transfer of Returns Open for Examination	LB&I
4.11.51	08/2024	Return Preparer Program	SB/SE
4.11.52	08/2025	Transferee Liability Cases	LB&I
4.11.55	05/2018	Power of Attorney Rights and Responsibilities	LB&I
4.11.57	02/2025	Third-Party Contacts	LB&I
4.12.1	10/2010	Nonfiled Returns	Appeals
4.13.1	04/2024	Introduction	SB/SE
4.15.1	07/2025	Jeopardy and Terminations	Appeals
4.15.3	02/2025	Assessment Procedures (Centralized Case Processing)	Appeals
4.16.1	03/2025	SEP Responsibilities and Case Development	LB&I

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4.17.1	07/2025	Overview of Compliance Initiative Projects	LB&I
4.17.2	07/2025	Responsibilities	SB/SE
4.17.3	07/2025	Requirements	LB&I
4.17.4	07/2025	Procedures	SB/SE
4.18.1	06/2025	Offers in Compromise Received in Exam	LB&I
4.19.2	09/2025	IMF Automated Underreporter (AUR) Control	SB/SE
4.19.3	10/2025	IMF Automated Underreporter Program	All
4.19.4	06/2025	CAWR Reconciliation Balancing	SB/SE
4.19.5	10/2024	Certification of State Federal Unemployment Tax Act (FUTA)Credits	SB/SE
4.19.6	03/2025	Minister and Religious Waiver Program	SB/SE
4.19.8	09/2020	CAP (CAWR Automated Program) Technical System Procedures	SB/SE
4.19.9	09/2020	FCP (FUTA Case Processing) Technical System Procedures	SB/SE
4.19.11	12/2023	Examination Classification of Work	TS
4.19.12	12/2023	Centralized Files and Scheduling	SB/SE
4.19.13	09/2024	General Case Development and Resolution	SB/SE
4.19.15	10/2024	Discretionary Programs	SB/SE
4.19.16	10/2024	Claims	SB/SE
4.19.22	07/2025	CAWR Control	SB/SE
4.19.23	10/2024	FUTA Control	SB/SE
4.19.25	08/2025	Information Return Penalty (IRP) Procedures	SB/SE
4.19.26	10/2022	Campus Backup Withholding Return Compliance Program Procedures	SB/SE
4.20.1	04/2025	Examination Collectibility Procedures	SB/SE
4.21.1	08/2025	Monitoring the IRS e-file Program	LB&I
4.23.1	05/2025	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	LB&I
4.23.2	03/2024	Employment Tax Responsibilities and Coordination with Other Functions.	Appeals
4.23.3	08/2025	Employment Tax - Examination Programs and Examination Planning Procedures	Appeals
4.23.4	02/2024	Employment Tax - General Procedures and Workpapers	Appeals
4.23.5	11/2023	Employment Tax - Technical Guidelines for Employment Tax Issues	LB&I
4.23.6	02/2024	Classification Settlement Program (CSP)	Appeals
4.23.7	10/2024	Employment Tax on Tip Income	Appeals
4.23.8	04/2024	Determining Employment Tax Liability	LB&I

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IRM Number	Date	Title	Audience
4.23.9	10/2022	Employment Tax Penalty, Fraud, and Identity Theft Procedures	Appeals
4.23.10	06/2023	Report Writing Guide for Employment Tax Examinations	LB&I
4.23.11	01/2025	Prompt Action in Tax Underpayment and Overassessment Cases	Appeals
4.23.12	06/2023	Delinquent Return Procedures	Appeals
4.23.13	07/2024	Adjusted Returns, Abatements and Claims	SB/SE
4.23.14	01/2025	Statute Control and Extension	Appeals
4.23.15	01/2025	Technical Advice From the Office of Chief Counsel	Appeals
4.23.17	04/2022	Preparer Penalty Procedures for SB/SE Employment Tax	SB/SE
4.23.18	04/2023	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	LB&I
4.23.19	03/2021	Employment Tax Case Assignment and Grading Criteria	SB/SE
4.23.20	09/2023	Voluntary Classification Settlement Program (VCSP) Procedures	SB/SE
4.23.21	11/2021	Tax Compliance Officer Employment Tax Procedures	SB/SE
4.23.22	02/2025	Unagreed Employment Tax Case Procedures	LB&I
4.23.23	04/2023	Employment Tax Workload Selection and Delivery	SB/SE
4.23.25	03/2025	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	LB&I
4.23.26	01/2024	Campus Employment Tax Non-File Program	SB/SE
4.24.2	08/2025	Form 637 Excise Tax Registrations	SB/SE
4.24.5	04/2024	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	SB/SE
4.24.6	03/2025	Technical Guidance and Information Processing for Excise Tax Examination Issues	LB&I
4.24.8	06/2024	Examination Guidance for Excise Claims for Refund or Abatement	SB/SE
4.24.9	01/2025	Excise Tax Penalties Guidance	SB/SE
4.24.10	06/2023	Appeals Referral Procedures	SB/SE
4.24.13	09/2024	Overview of Excise Fuel Compliance Program	SB/SE
4.24.14	07/2025	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	SB/SE
4.24.15	01/2025	Excise Fuel Compliance Inspection, Sampling and Shipping	SB/SE
4.24.16	06/2023	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	SB/SE
4.24.17	08/2025	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	SB/SE
4.24.18	10/2023	Excise Case Selection	SB/SE
4.24.20	09/2023	Excise Tax Report Writing Guide	SB/SE

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4.24.21	08/2025	Case Closings	SB/SE
4.24.22	01/2023	Campus Procedures for Excise Tax	SB/SE
4.24.23	10/2023	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	SB/SE
4.24.24	10/2023	Form 637 Registration File Administration and Required Documentation	SB/SE
4.24.25	11/2021	Issue Management System, Notebook and Workpapers	Appeals
4.24.26	10/2023	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	SB/SE
4.25.1	03/2023	Estate and Gift Tax Examinations	SB/SE
4.25.2	10/2023	Campus Estate and Gift	SB/SE
4.25.3	07/2023	Planning, Classification, and Selection	SB/SE
4.25.4	05/2023	International Estate and Gift Tax Examinations	SB/SE
4.25.5	06/2023	Technical Guidelines for Estate and Gift Tax Issues	SB/SE
4.25.6	12/2021	Report Writing Guide for Estate and Gift Tax Examinations	SB/SE
4.25.7	09/2024	Estate and Gift Tax Penalty and Fraud Procedures	SB/SE
4.25.8	09/2024	Delinquent Returns and SFR Procedures	SB/SE
4.25.9	10/2021	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	SB/SE
4.25.10	01/2025	Case Closing Procedures	SB/SE
4.25.11	05/2023	Special Examination Procedures	SB/SE
4.25.12	04/2023	Valuation Assistance	SB/SE
4.25.13	10/2021	Appeals, Mediation, and Settlement Procedures	SB/SE
4.25.14	12/2021	Miscellaneous Procedures	SB/SE
4.26.1	08/2025	Introduction and Program Structure	SB/SE
4.26.3	08/2025	Bank Secrecy Act, Case Selection (CS)	SB/SE
4.26.4	08/2025	BSA Search	SB/SE
4.26.5	08/2025	Bank Secrecy Act History and Law	SB/SE
4.26.6	10/2019	Bank Secrecy Act Examiner Responsibilities	SB/SE
4.26.7	07/2025	Bank Secrecy Act Penalties	SB/SE
4.26.8	02/2019	Special Procedures	SB/SE
4.26.9	11/2019	Examination Techniques For Bank Secrecy Act Industries	SB/SE
4.26.10	03/2020	Form 8300 History and Law	SB/SE
4.26.11	08/2021	BSA Examiner Responsibilities for Form 8300 Examinations	SB/SE

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4.26.14	07/2020	Disclosure	SB/SE
4.26.15	01/2021	General Program	SB/SE
4.26.16	08/2025	Report of Foreign Bank and Financial Accounts (FBAR)	SB/SE
4.26.17	09/2025	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	SB/SE
4.27.1	07/2025	Examiner Responsibilities and Procedures	SB/SE
4.29.1	08/2019	Overview of the PCS	Appeals
4.29.2	08/2019	Maintaining the PCS Database	Appeals
4.29.3	08/2019	PCS Database Elements	Appeals
4.29.4	08/2019	PCS Reports	Appeals
4.29.5	08/2019	PCS TEFRA/ILSC Notices and Cover Letters	Appeals
4.31.3	01/2023	TEFRA Examinations - CPF Procedures	Appeals
4.31.4	08/2025	TEFRA Administrative Adjustment Request (AAR)	Appeals
4.31.6	08/2022	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	Appeals
4.31.7	10/2020	TEFRA Bankruptcy	LB&I
4.31.8	10/2020	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	LB&I
4.32.1	06/2024	Process Guide for Combating Abusive Tax Avoidance Transactions	LB&I
4.32.2	02/2025	The Abusive Transactions (AT) Process	LB&I
4.32.3	03/2023	Coordination and Roles of Cross-Functional Units	SB/SE
4.33.1	09/2020	Managing Electronic Records from Taxpayers and Third Parties	SB/SE
4.34.1	12/2024	SB/SE Emerging Issue Process	LB&I
4.38.1	02/2025	Organization and Responsibilities	SB/SE
4.103.1	03/2025	CDE Application and Procedures	LB&I
4.119.1	10/2024	BMF Underreporter (BUR) Control	SB/SE
4.119.3	08/2025	BMF Underreporter (BUR) Manager and Coordinator Handbook	SB/SE
4.119.4	01/2025	BMF Underreporter (BUR) Program	SB/SE

Part 5 Collecting Process

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

5.1.1	06/2021	Miscellaneous Collection Procedures	SB/SE
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5.1.4	03/2022	Jeopardy, Termination, Quick and Prompt Assessments	SB/SE
5.1.5	05/2025	Balancing Civil and Criminal Cases	SB/SE
5.1.7	04/2021	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	SB/SE
5.1.8	05/2025	Courtesy Investigations	SB/SE
5.1.9	08/2025	Collection Appeal Rights	SB/SE
5.1.10	04/2025	Taxpayer Contacts	SB/SE
5.1.11	08/2025	Delinquent Return Investigations	SB/SE
5.1.12	08/2024	Cases Requiring Special Handling	SB/SE
5.1.14	06/2025	Field Collection Techniques and Other Assignments	SB/SE
5.1.15	03/2025	Abatements, Reconsiderations and Adjustments	SB/SE
5.1.18	05/2025	Locating Taxpayers and their Assets	SB/SE
5.1.19	12/2023	Collection Statute Expiration	SB/SE
5.1.20	10/2024	Collection Inventory	SB/SE
5.1.21	10/2020	Collecting from Limited Liability Companies	SB/SE
5.1.22	03/2023	Disclosure	SB/SE
5.1.23	10/2023	Taxpayer Representation	SB/SE
5.1.24	03/2025	Third-Party Payer Arrangements for Employment Taxes	SB/SE
5.1.25	02/2025	IDRS and Data Security for Collection	SB/SE
5.1.28	08/2025	Identity Theft for Collection Employees	SB/SE
5.1.29	01/2025	Petition for Remission Program	SB/SE
5.1.32	12/2023	Whistleblower Claims in Field Collection	SB/SE
5.1.33	03/2024	Field Collection Fraud Development	SB/SE
5.2.1	03/2025	Collection Time Reporting	SB/SE
5.2.4	10/2024	Collection Reports	SB/SE
5.3.1	02/2025	ENTITY Case Management System (ENTITY)	SB/SE
5.4.10	07/2024	General Case Processing	SB/SE
5.4.11	09/2024	CCP Installment Agreements	SB/SE
5.4.12	04/2023	Field Office Resource Team	SB/SE
5.4.13	06/2025	General CCP and Clerical Procedures	SB/SE
5.5.1	03/2020	Decedent and Estate Tax Accounts	Appeals

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5.5.2	04/2023	Probate Proceedings	SB/SE
5.5.3	09/2020	Working Decedent Cases	SB/SE
5.5.4	05/2023	Proof of Claim Procedures in Decedent Cases	SB/SE
5.5.5	06/2020	Processing Estate and Gift Tax Extensions	Appeals
5.5.6	05/2023	Collection on Accounts with Special Estate Tax Elections	SB/SE
5.5.7	04/2024	Collecting Estate and Gift Tax Accounts	SB/SE
5.5.8	01/2025	Advisory Responsibilities for Processing Estate Tax Liens	SB/SE
5.5.9	02/2025	Administrative and Judicial Actions for Estate Taxes	SB/SE
5.6.1	05/2023	Collateral Agreements and Security Type Collateral	Appeals
5.6.2	12/2020	Maintenance	SB/SE
5.7.1	06/2025	FTD Alerts	SB/SE
5.7.2	05/2025	Letter 903 Process	SB/SE
5.7.3	06/2025	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	SB/SE
5.7.4	07/2025	Investigation and Recommendation of the TFRP	SB/SE
5.7.5	05/2025	Collectibility Determination	SB/SE
5.7.6	06/2025	Trust Fund Penalty Assessment Action	SB/SE
5.7.7	06/2025	Payment Application and Refund Claims	SB/SE
5.7.8	01/2020	In-Business Repeater or Pyramiding Taxpayers	SB/SE
5.7.9	01/2025	Federal Contractors	SB/SE
5.7.10	11/2023	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	SB/SE
5.8.1	09/2025	Overview	Appeals
5.8.2	06/2024	Centralized Offer in Compromise Initial Processing and Processability	SB/SE
5.8.3	06/2024	Centralized Offer in Compromise Transfers, Perfection, and Case Building	SB/SE
5.8.4	04/2025	Investigation	SB/SE
5.8.5	04/2024	Financial Analysis	Appeals
5.8.6	10/2024	Collateral Agreements	SB/SE
5.8.7	04/2025	Return, Terminate, Withdraw, and Reject Processing	SB/SE
5.8.8	11/2023	Acceptance Processing	SB/SE
5.8.9	09/2024	Actions on Post-Accepted Offers	Appeals
5.8.10	07/2024	Special Case Processing	Appeals
5.8.11	04/2024	Effective Tax Administration	Appeals

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5.8.12	05/2024	Independent Administrative Review	Appeals
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5.9.2	06/2025	The Bankruptcy Code and Collection	All
5.9.3	12/2024	Debtors' Delinquent Accounts	SB/SE
5.9.4	09/2025	Common Bankruptcy Issues	SB/SE
5.9.5	04/2025	Opening a Bankruptcy Case	All
5.9.6	04/2024	Processing Chapter 7 Bankruptcy Cases	SB/SE
5.9.7	10/2023	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	SB/SE
5.9.8	02/2023	Processing Chapter 11 Bankruptcy Cases	SB/SE
5.9.9	05/2023	Processing Chapter 12 Bankruptcy Cases	SB/SE
5.9.10	04/2025	Processing Chapter 13 Bankruptcy Cases	SB/SE
5.9.11	04/2025	Insolvency Mail Processing	SB/SE
5.9.12	04/2025	Insolvency Automated Processes	SB/SE
5.9.13	03/2025	Manual Proofs of Claim and Common Claim Issues	SB/SE
5.9.14	04/2025	Automated Proofs of Claim (APOC)	SB/SE
5.9.15	06/2025	Payments in Bankruptcy	SB/SE
5.9.16	08/2025	Insolvency Case Monitoring	SB/SE
5.9.17	09/2024	Closing a Bankruptcy Case	All
5.9.18	08/2025	Automated Discharge System (ADS)	SB/SE
5.9.19	04/2024	Insolvency Disclosure and Telephone Procedures	SB/SE
5.9.20	12/2022	Non-Bankruptcy Insolvencies	SB/SE
5.9.21	06/2024	Electronic Proofs of Claim (EPOC)	SB/SE
5.10.1	09/2024	Pre-Seizure Considerations	SB/SE
5.10.2	08/2025	Securing Approval for Seizure Actions and Post-Approval Actions	SB/SE
5.10.3	09/2025	Conducting the Seizure	SB/SE
5.10.4	01/2025	Actions Prior to Sale	SB/SE
5.10.5	08/2018	Sale Procedures	SB/SE
5.10.6	09/2025	Post Sale Actions and Responsibilities of Advisory	SB/SE
5.10.7	05/2021	Acquired Property and Property Redeemed by the United States	SB/SE
5.10.8	05/2021	Judicial Sales	SB/SE
5.10.9	09/2020	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	SB/SE

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5.11.1	04/2025	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	Appeals
5.11.2	08/2025	Serving Levies, Releasing Levies and Returning Property	Appeals
5.11.3	03/2024	Jeopardy Levy without a Jeopardy Assessment	Appeals
5.11.4	02/2018	Bank Levies	Appeals
5.11.5	07/2025	Levy on Wages, Salary, and Other Income	Appeals
5.11.6	03/2024	Notice of Levy in Special Cases	Appeals
5.11.7	10/2024	Automated Levy Programs	Appeals
5.12.1	07/2018	Lien Program Overview	Appeals
5.12.2	07/2024	Notice of Lien Determinations	Appeals
5.12.3	09/2025	Lien Release and Related Topics	SB/SE
5.12.4	06/2024	Judicial/Non-Judicial Foreclosures	SB/SE
5.12.5	08/2024	Redemptions	SB/SE
5.12.6	01/2018	Appeals Processes Involving Liens	SB/SE
5.12.7	07/2025	Notice of Lien Preparation and Filing	SB/SE
5.12.8	10/2024	Notice of Lien Refiling	Appeals
5.12.9	09/2019	Withdrawal of Notice of Federal Tax Lien	Appeals
5.12.10	07/2024	Lien Related Certificates	Appeals
5.12.11	08/2024	Lien Special Topics	Appeals
5.13.1	10/2022	Embedded Quality Collection Field Organizations Administrative Guidelines	SB/SE
5.14.1	07/2024	Securing Installment Agreements	Appeals
5.14.2	06/2025	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	Appeals
5.14.3	10/2020	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	Appeals
5.14.4	10/2020	Withdrawals and Installment Agreements with Special Circumstances	Appeals
5.14.5	10/2021	Streamlined, Guaranteed and In-Business Trust Fund Express Installment Agreements	Appeals
5.14.7	03/2022	BMF Installment Agreements	Appeals
5.14.9	08/2025	Independent Review and Appeals	SB/SE
5.14.10	03/2022	Payroll Deduction Agreements and Direct Debit Installment Agreements	Appeals
5.14.11	03/2022	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	Appeals

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5.15.1	11/2021	Financial Analysis Handbook	Appeals
5.16.1	03/2025	Currently Not Collectible	All
5.17.1	04/2025	General Information	SB/SE
5.17.2	04/2025	Federal Tax Liens	SB/SE
5.17.3	12/2019	Levy and Sale	SB/SE
5.17.4	04/2025	Suits by the United States	Appeals
5.17.5	06/2025	Suits Against the United States	SB/SE
5.17.6	06/2025	Summonses	SB/SE
5.17.7	06/2025	Liability of Third Parties for Unpaid Employment Taxes	SB/SE
5.17.8	08/2024	General Provisions of Bankruptcy	SB/SE
5.17.9	07/2024	Chapter 7 Bankruptcy (Liquidation)	SB/SE
5.17.10	01/2023	Chapter 11 Bankruptcy (Reorganization)	SB/SE
5.17.11	07/2019	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	SB/SE
5.17.12	05/2025	Investigations and Reports	SB/SE
5.17.13	06/2023	Insolvencies and Decedents' Estates	SB/SE
5.17.14	06/2025	Fraudulent Transfers and Transferee and Other Third Party Liability	SB/SE
5.17.15	02/2022	Termination and Jeopardy Assessments and Jeopardy Collection	SB/SE
5.18.1	09/2025	Automated Substitute for Return (ASFR) Program	Appeals
5.18.2	07/2024	Business Returns IRC 6020(b) Processing	Collection
5.19.1	12/2024	Balance Due	SB/SE
5.19.2	11/2022	Individual Master File (IMF) Return Delinquency	Appeals
5.19.3	07/2025	Backup Withholding Program	SB/SE
5.19.4	12/2024	Enforcement Action	SB/SE
5.19.5	03/2025	ACS Inventory	SB/SE
5.19.6	03/2024	ACS Support	SB/SE
5.19.7	08/2025	Monitoring Offer In Compromise	SB/SE
5.19.8	05/2023	Collection Appeal Rights	SB/SE
5.19.9	06/2022	Automated Levy Programs	Appeals
5.19.10	12/2023	Collection Operations Transcript Processing	SB/SE
5.19.11	10/2024	Withholding Compliance Program	SB/SE

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5.19.13	03/2025	Campus Procedures for Securing Financial Information	Appeals
5.19.14	02/2022	Trust Fund Recovery Penalty (TFRP)	SB/SE
5.19.15	06/2023	Federal Agency Delinquency (FAD) Program	SB/SE
5.19.16	03/2024	Compliance Services Collection Operations (CSCO) Clerical Procedures	SB/SE
5.19.17	03/2025	Campus Procedures for Currently Not Collectible and Offers in Compromise	Appeals
5.19.18	09/2025	Federal Employee/Retiree Delinquency Initiative (FERDI)	SB/SE
5.19.19	08/2025	Campus Compliance International Case Processing (CCICP)	SB/SE
5.19.21	08/2025	Campus Procedures for Handling Identity Theft	SB/SE
5.19.22	05/2025	Business Master File (BMF) Return Delinquency	Collection
5.19.23	08/2025	Restitution - Based Assessments Processing	SB/SE
5.19.24	03/2025	Doubt as to Liability Offer in Compromise	SB/SE
5.19.25	10/2024	Passport Program	SB/SE
5.19.26	11/2023	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	SB/SE
5.19.27	02/2025	Bipartisan Budget Act (BBA) Assessment Processing	SB/SE
5.20.1	10/2024	Abusive Tax Avoidance Transaction Program	SB/SE
5.20.2	02/2025	Abusive Tax Avoidance Transactions Time Reporting	SB/SE
5.20.3	01/2021	Third Party Contacts	SB/SE
5.20.4	09/2024	Summons Procedures	SB/SE
5.20.6	10/2024	Whipsaw Assessments	SB/SE
5.20.7	08/2025	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	SB/SE
5.20.8	09/2025	Promoter/Preparer Investigations	SB/SE
5.20.10	04/2025	Identification and Processing of Frivolous Documents	SB/SE
5.20.11	10/2024	Examination Reconsiderations and Referrals	SB/SE
5.20.12	08/2023	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	SB/SE
5.21.1	10/2017	Overview	SB/SE
5.21.2	08/2023	Offshore Information Gathering Techniques	SB/SE
5.21.3	08/2023	Collection Tools for International Cases	SB/SE
5.21.4	10/2017	Payments Made in Foreign Currency	SB/SE
5.21.5	04/2018	International Field Calls	SB/SE

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5.21.7	06/2020	Special Cases	SB/SE
5.21.8	10/2024	Adjustments to International Cases	SB/SE

Part 7 Rulings and Agreements

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

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

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

11.53.4	04/2023	Oversight Liaison Programs	SB/SE
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Part 20 Penalty and Interest

(Assessment and abatement of penalties and interest.)

20.1.1	03/2023	Introduction and Penalty Relief	Appeals
20.1.2	02/2024	Failure To File/Failure To Pay Penalties	All
20.1.3	02/2025	Estimated Tax Penalties	Appeals
20.1.4	03/2024	Failure to Deposit Penalty	SB/SE
20.1.5	10/2025	Return Related Penalties	Appeals
20.1.6	05/2024	Preparer, Promoter, Material Advisor Penalties	Appeals
20.1.7	03/2025	Information Return Penalties	All
20.1.8	08/2024	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	Appeals
20.1.9	01/2021	International Penalties	Appeals
20.1.10	08/2024	Miscellaneous Penalties	Appeals
20.1.11	02/2025	Excise Tax and Estate and Gift Tax Penalties	All
20.1.12	03/2025	Penalties Applicable to Incorrect Appraisals	Appeals
20.1.13	07/2022	Material Advisor and Reportable Transactions Penalties	Appeals
20.2.1	01/2025	Interest Introduction, Standards and Guidelines	All
20.2.4	01/2025	Overpayment Interest	All
20.2.5	07/2025	Interest on Underpayments	All
20.2.7	03/2025	Abatement and Suspension of Underpayment Interest	All
20.2.9	07/2024	Interest on Carryback of Net Operating Loss	All

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20.2.11	04/2025	Miscellaneous Interest Provisions	SB/SE
20.2.14	08/2025	Netting of Overpayment and Underpayment Interest	All
20.3.1	10/2020	Civil Penalty Accuracy Review Process	SB/SE

Part 22 Taxpayer Education and Assistance

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

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

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

25.1.1	04/2021	Overview/Definitions	Appeals
25.1.2	05/2024	Recognizing and Developing Fraud	CI
25.1.3	11/2023	Criminal Referrals	CI
25.1.4	11/2023	Administrative Joint Investigation	CI
25.1.5	06/2021	Grand Jury Investigations	Appeals
25.1.6	06/2021	Civil Fraud	CI
25.1.7	06/2021	Failure to File	Appeals
25.1.8	07/2021	Field Collection	Appeals
25.1.9	10/2022	Tax Exempt and Government Entities (TE/GE)	Appeals
25.1.10	07/2021	LB&I Fraud Procedures	LB&I
25.1.11	07/2021	Campus Collection Fraud Procedures	Appeals
25.1.12	06/2021	Bank Secrecy Act (BSA) Willfulness Referral Procedures	LB&I
25.1.14	09/2021	Campus Examination Fraud Procedures	SB/SE
25.1.15	07/2022	Emerging Threats Mitigation Team	All
25.2.11	07/2023	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	SB/SE
25.3.1	06/2025	General Guidelines	Appeals
25.3.2	07/2025	Suits by the United States	SB/SE
25.3.3	05/2025	Suits Against the United States and Claims for Damages under IRC § 7433	SB/SE
25.3.4	06/2025	Suits against IRS Employees	SB/SE

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25.3.5	07/2025	Judgment Follow-up	SB/SE
25.3.6	07/2025	Open Litigation Control, Monitoring and Closing Actions	SB/SE
25.3.7	08/2025	Reconciling Non-Insolvency LAMS Reports	SB/SE
25.3.8	06/2025	TC 520 - W Freeze Servicewide Guide	All
25.5.1	06/2025	Introduction	All
25.5.2	07/2025	Preparation	All
25.5.3	04/2025	Procedures	SB/SE
25.5.4	08/2025	Examination of Books and Witnesses	All
25.5.5	08/2025	Summons for Taxpayer Records and Testimony	All
25.5.6	05/2025	Summonses on Third-Party Witnesses	All
25.5.7	04/2025	Special Procedures for John Doe Summonses	All
25.5.8	08/2025	Use of Summons Special Applications	All
25.5.9	05/2021	Fees and Costs for Summoned Witnesses	CI
25.5.10	05/2024	Enforcement of Summons	All
25.6.22	08/2025	Extension of Assessment Statute of Limitations By Consent	All
25.6.23	06/2025	Examination Process-Assessment Statute of Limitations Controls	Appeals
25.12.1	08/2025	Processing Refund Hold Program Inventory	SB/SE
25.15.1	01/2023	Introduction	Appeals
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Compliance Identity Theft Case Processing	25.23.10	08-2025	67725W
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4.30 LB&I General Procedures			
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4.43 Retail Industry			
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4.46 LB&I Examination Process			
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4.49 Economist Program			
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4.51 LB&I Case Management			
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4.53 SBSE Administrative Programs			
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4.60 International Procedures			
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4.63 Withholding and International Individual Compliance			
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4.71 Employee Plans Examination of Returns			
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4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
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4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
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4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
4.72 Employee Plans Technical Guidelines			
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4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
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4.75 Exempt Organizations Examination Procedures			
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4.75.5	09-2019	33209P	Information Items
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
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4.75.30	07-2016	36082M	Returns and Reports Filed by Exempt Organizations
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4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
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4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
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4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
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4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
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4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
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4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	09-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
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4.81.4	09-2019	55320Z	Examination Planning
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4.81.9	09-2018	68186N	Technical Advice Requests
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4.81.14	02-2024	68190V	Unagreed Issues
4.82 Tax Exempt Bonds Examination Guidelines			
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4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
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4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities
4.87 Indian Tribal Governments Inventory Management			
4.87.1	04-2019	34423F	Inventory Management
4.88 Indian Tribal Governments Examination Issues and Procedures			
4.88.1	12-2023	34424Q	Examination Issues Pertaining to ITG Cases
4.90 Federal, State and Local Governments (FSLG)			
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4.90.2	10-2019	33028U	Customer Assistance
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4.90.9	12-2019	33041N	Procedures, Workpapers and Report Writing
4.90.10	12-2019	33042Y	Statute Control Procedures
4.90.11	10-2019	33043J	Technical Review
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4.90.13	10-2019	36147G	FSLG Large Case Examination Program
4.90.14	10-2019	40953G	Counsel Contact and Technical Guidance
4.90.15	10-2019	62638A	FSLG Fraud Procedures
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4.103.3	02-2021	55247P	CDE Roles and Reports

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5.13 Collection Quality Measurement			
5.13.6	01-2016	47937Y	Field Insolvency/Embedded Quality Attribute Definitions
5.24 Central Withholding Agreement (CWA) Program			
5.24.1	09-2017	51865D	Central Withholding Agreement (CWA) Program - Overview
5.24.2	09-2017	51867Z	Central Withholding Agreement (CWA) Program - Case Development
5.24.3	09-2017	51868K	Central Withholding Agreement (CWA) Program - Case Processing Guidelines

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6.751 Discipline and Disciplinary Actions			
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6.752 Disciplinary Suspensions and Adverse Actions			
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6.771 Agency Grievance System			
6.771.2	02-2018	33022G	Grievance Examiner Handbook

Part 7: Rulings and Agreements

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7.14 Employee Plans EDS User Manual			
7.14.4	08-2025	27764L	Letter Generation
7.20 Exempt Organizations Determination Letter Program			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
7.21 Exempt Organizations Determinations Processing			
7.21.3	07-2016	27616A	Screening, Controlling and Case Closing
7.21.4	07-2016	27617L	Transcription and Case Establishment
7.21.6	07-2016	27619H	Inventory Control Subsystem
7.21.7	07-2016	27620I	Moving Cases Through the Inventory Control Subsystem
7.21.9	07-2016	27622E	Exempt Organizations Management Information System
7.22 Exempt Organizations Determination Letter Automation Systems			
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7.22.3	07-2016	27953G	Data Transcription Subsystem and Inventory Control Subsystem Main Menu Options
7.22.5	07-2016	27954R	Letter Generation
7.22.6	07-2016	27955C	Inventory Control System (ICS)
7.22.7	07-2016	27956N	Management Information System
7.25 Exempt Organizations Determinations Manual			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations

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7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associationsof Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
7.25.8	12-2019	35973A	Fraternal Beneficiary Societies
7.25.9	11-2019	35942B	Voluntary Employees' Beneficiary Associations
7.25.11	11-2019	35943M	Teachers' Retirement Fund Associations
7.25.12	11-2019	36071F	Organizations Exempt Under IRC 501(c)(12)
7.25.13	11-2019	35983W	Cemetery Companies
7.25.14	11-2019	35984H	Credit Unions and Mutual Reserve Funds
7.25.15	11-2019	35944X	Small Insurance Companies or Associations
7.25.16	11-2019	35945I	Corporations Organized to Finance Crop Operations
7.25.17	12-2019	35971E	Supplemental Unemployment Benefit Trusts
7.25.19	12-2019	35982L	Veterans' Organizations
7.25.20	11-2019	35972P	Qualified Group Legal Services Plans
7.25.21	12-2019	35981A	Multiple Parent Title Holding Companies
7.25.22	12-2019	36072Q	Black Lung Benefit Trusts
7.25.23	12-2019	36073B	Religious and Apostolic Associations
7.25.24	12-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
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7.25.41	12-2019	35947E	Insurance Activities
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7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exlcusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
7.26.15	12-2019	36098W	IRC 4947 Trusts

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7.27 Exempt Organizations Tax Manual			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income
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7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
7.27.11	12-2019	36080Q	Political Organizations
7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
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7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

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8.20 Account and Processing Support (APS)			
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8.26 Alternative Dispute Resolution (ADR) Program			
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Part 10: Security, Privacy and Assurance

10.2 Physical Security Program			
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10.2.4	09-2018	51715W	Overview of ID Media
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10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
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10.4 Physical Security Information for Managers			
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10.5 Privacy and Information Protection			
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10.8 Information Technology (IT) Security			
10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.8	10-2015	53118R	Live Data Protection
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy

Part 11: Disclosure, Communications, and Liaison

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

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