



Internal Revenue **MANUAL INDEX**

September 2026



Contains the IRM Inventory in four ways:

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

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

This table, Rev. 09/2026

Introduction to the INTERNAL REVENUE MANUAL (IRM) INDEX

Document 10988, Catalog Number 27371W

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

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

Internal Revenue Manual Numerical Index

September, 2026

Catalog	IRM	Title	Date	Audience
Part 1: Organization, Finance, and Management				
<i>Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.</i>				
Chapter 1.2 Servicewide Policies and Authorities				
29301S	1.2.1	Servicewide Policy Statements	6/23/2026	All
73276Q	1.2.2	Servicewide Delegations of Authority	6/29/2026	All
50076S	1.2.61	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	7/31/2026	TS
50703U	1.2.62	Division/Function Delegation of Authorities for Information Technology (IT)	5/1/2025	IT
60695B	1.2.63	Division Delegations of Authority for Large Business and International	3/19/2025	LB&I
69375s	1.2.65	Small Business/Self-Employed Division Delegations of Authority	8/31/2023	SB/SE
60740T	1.2.68	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	9/22/2022	TE/GE
93079N	1.2.69	Business Unit Delegations of Authority for Chief Financial Officer	8/8/2024	CFO
94502F	1.2.70	Business Unit Delegations of Authority for Criminal Investigation	2/5/2026	CI
Chapter 1.4 Resource Guide for Managers				
33467X	1.4.2	Monitoring and Improving Internal Control	5/14/2025	All
49895X	1.4.3	Financial Assurance Control Testing	4/4/2025	All
33211B	1.4.5	Corporate Tax Administration Tools	1/8/2025	All
69445F	1.4.7	TE/GE Knowledge Network (K-Net) Administration	2/19/2026	TE/GE
57194H	1.4.9	Resource Guide for Management Officials - Criminal Investigation	8/7/2025	CI
60880E	1.4.10	Return Integrity & Verification Operation Managers Guide	9/30/2026	TS
35340Z	1.4.11	Field Assistance Guide for Managers	8/28/2026	TS
38174H	1.4.12	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	11/8/2023	All
49230M	1.4.13	TAS Guide for Managers	6/13/2025	TAS
35344R	1.4.16	Accounts Management Guide for Managers	2/26/2026	TS

* = official use only

Catalog	IRM	Title	Date	Audience
39913M	1.4.18	Electronic Products and Services Support (EPSS) Managers Guide	7/15/2026	TS
33113W	1.4.19*	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	3/4/2025	SB/SE
35795M	1.4.20	Filing & Payment Compliance Managers Handbook	6/5/2025	SB/SE
35895N	1.4.21	Accounts Management and Compliance Guide for System Administrators/Analysts	1/27/2025	SB/SE
50658C	1.4.22	CAWR Manager and Coordinator Guide	7/16/2025	SB/SE
50659N	1.4.23	FUTA Manager and Coordinator Guide	10/9/2024	SB/SE
57275B	1.4.24*	Central Withholding Agreement Program Team Manager Handbook	7/23/2026	LB&I
50773S	1.4.28	Appeals Managers Procedures	12/12/2024	Appeals
61645F	1.4.29	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	6/10/2025	SB/SE
66821V	1.4.31	Quality Assurance Review Program	10/17/2024	All
71527E	1.4.32	Internal Control Review Program	2/17/2026	All
35578Z	1.4.40	SB/SE Field and Office Examination Group Manager	8/25/2025	SB/SE
33258K	1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid	4/1/2025	SB/SE
38446S	1.4.51*	Insolvency	6/25/2025	SB/SE
39453R	1.4.52	Offer in Compromise Manager's Resource Guide	4/9/2025	SB/SE
39990Z	1.4.53	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	7/17/2025	SB/SE
59975C	1.4.55	SBSE Campus Collection Support Managers' Guide	2/27/2025	SB/SE
71515m	1.4.60	Enterprise Risk Management (ERM) Program	2/24/2021	All
74335G	1.4.61	Automated Collection System Guide for Managers and Systems Analysts	7/24/2026	SB/SE
94952P	1.4.63	Roles and Responsibilities of Disclosure Managers	10/18/2024	All
<i>Chapter 1.5 Managing Statistics in a Balanced Measurement System</i>				
30331Q	1.5.1	The IRS Balanced Performance Measurement System	8/25/2025	All
30332B	1.5.2	Uses of Section 1204 Statistics	10/26/2022	All
30333M	1.5.3	Manager's Self-Certification and the Independent Review Process	10/17/2022	All
30335I	1.5.5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1/30/2026	CI

* = official use only

Catalog	IRM	Title	Date	Audience
30338P	1.5.8	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	2/26/2025	TAS
<i>Chapter 1.7 Research, Data, and Analytics for Tax Administration</i>				
38795Q	1.7.1	Servicewide Research for Tax Administration	2/28/2025	All
<i>Chapter 1.10 Office of the Commissioner of Internal Revenue</i>				
33092E	1.10.1	IRS Correspondence Manual	6/4/2015	All
34421J	1.10.3	Standards for Using Email	6/29/2026	All
<i>Chapter 1.11 Internal Management Documents System</i>				
29298G	1.11.1	Internal Management Document (IMD) Program and Responsibilities	8/29/2025	All
29299R	1.11.2	Internal Revenue Manual (IRM) Process	6/9/2026	All
29300H	1.11.3	Servicewide Policy Statement Process	5/2/2025	All
29543A	1.11.4	Servicewide Delegation Order Process	2/4/2025	All
30626A	1.11.5	Publishing the Internal Revenue Manual (IRM)	2/10/2025	All
35817P	1.11.6	Using and Researching the Internal Revenue Manual (IRM)	9/2/2025	All
50463T	1.11.8	Servicewide Electronic Research Program (SERP)	7/28/2026	TS
53704J	1.11.9	Clearing and Approving the Internal Revenue Manual (IRM)	2/26/2025	All
53277J	1.11.10	Interim Guidance Process	7/28/2025	All
49558R	1.11.13	Taxpayer Advocate Service (TAS) Internal Management Document Program	8/22/2025	TAS
<i>Chapter 1.13 Statistics of Income</i>				
30960Z	1.13.1	Statistical Reporting	8/30/2018	CFO
30962V	1.13.2	Processing Management	9/7/2018	RAAS
30964R	1.13.3	Document Management	9/13/2018	CFO
<i>Chapter 1.14 Facilities Management</i>				
31322P	1.14.3	Workspace, Furniture, and Equipment Standards	6/30/2025	FMSS
38310P	1.14.4	Personal Property Management	7/1/2025	All
31452E	1.14.5	Occupational Health and Safety Program	3/3/2025	All
37269F	1.14.6	Real Property Program	9/27/2017	FMSS
35907U	1.14.7	Motor Vehicle Fleet Management Program	9/27/2018	All
38770V	1.14.8	Identifying Space Efficient Buildings	8/26/2025	FMSS
50504D	1.14.9	IRS Parking Program	12/29/2025	All
49873J	1.14.12	IRS Environmental Compliance Program	8/22/2022	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 1.15 Records and Information Management</i>				
31421F	1.15.1	The Records and Information Management Program	1/9/2025	All
31423B	1.15.2	Types of Records and Their Life Cycles	1/9/2025	All
31425X	1.15.3	Disposing of Records	1/14/2025	All
31426I	1.15.4	Retiring and Requesting Records	2/26/2025	All
31427T	1.15.5	Relocating/Removing Records	1/15/2025	All
31431B	1.15.6	Managing Electronic Records	2/26/2025	All
31451T	1.15.7	Files Management	1/14/2025	All
<i>Chapter 1.17 Publishing</i>				
31851X	1.17.1	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	8/27/2025	All
31852I	1.17.2	Publishing Systems and Programs	12/5/2025	All
31853T	1.17.3	Tax Products Program	12/9/2025	All
53478W	1.17.7	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	9/2/2025	All
59701K	1.17.8	Internal and Public Use Non-Tax Products	12/17/2025	All
59991C	1.17.9	User Guide for Requesting Published Products and Services	9/10/2026	All
75322N	1.17.10	IRS Published Product Identification	12/8/2025	All
<i>Chapter 1.18 Distribution</i>				
38314H	1.18.2	Forecasting Requirements	1/21/2025	All
38315S	1.18.3	Tax Forms Distribution Programs	10/18/2024	TS
48239X	1.18.4	Technology and Program Support	9/18/2024	TS
48240Y	1.18.5	National Distribution Center	6/6/2025	TS
<i>Chapter 1.20 Equal Employment Opportunity and Diversity</i>				
49442G	1.20.2	Providing Reasonable Accommodation for Individuals with Disabilities	8/28/2026	CRCO
68680E	1.20.3	Handling Harassment Allegations	11/9/2021	All
74338N	1.20.4	Prevention of Taxpayer Discrimination	8/12/2020	All
92758H	1.20.5	Policies and Procedures for Personal Assistance Services	6/10/2022	All
<i>Chapter 1.22 Mail and Transportation Management</i>				
31771O	1.22.1	Mail and Transportation Management Overview	9/27/2024	All

* = official use only

Catalog	IRM	Title	Date	Audience
31772Z	1.22.2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	8/28/2025	All
31773K	1.22.3	Addressing and Packaging	12/9/2024	All
31774V	1.22.4	Postage Accountability and Reporting Requirements	12/6/2024	All
31775G	1.22.5	Mail Operations	12/13/2024	All
31776R	1.22.6	Transportation Management	8/28/2025	All
59044U	1.22.8	Mailing and Shipping Equipment	1/8/2025	All
<i>Chapter 1.25 Practice Before the Service</i>				
48365U	1.25.1	Rules Governing Practice Before the IRS	7/22/2024	All
52482U	1.25.2	Practitioner Enrollment	11/18/2022	RPO
52484Q	1.25.4*	Processing Circular 230 Disciplinary Cases	7/26/2024	OPR
58009D	1.25.8	Enrollment of Actuaries	10/13/2023	RPO
<i>Chapter 1.29 Audit Coordination Process</i>				
69176B	1.29.1	Authorities and Responsibilities	10/21/2024	CRCO
<i>Chapter 1.32 Servicewide Travel Policies and Procedures</i>				
39947S	1.32.1	IRS Local Travel Guide	3/22/2023	All
48041H	1.32.4	Government Travel Card Program	2/13/2026	All
35101Y	1.32.5	International Travel Office Procedures	5/27/2022	All
38880S	1.32.10	Reporting on Event-Related Spending	6/24/2026	All
55730Z	1.32.11	IRS City-to-City Travel Guide	1/21/2025	All
39982Z	1.32.12	IRS Relocation Travel Guide	3/24/2025	All
35266E	1.32.13	Relocation Services Program	1/15/2025	CFO
55731K	1.32.14	Gainsharing Travel Savings Program	6/18/2024	CFO
37449P	1.32.15	Public Transportation Subsidy Program (PTSP)	4/25/2023	All
53762P	1.32.20	Using Appropriated Funds to Purchase Meals and Light Refreshments	8/14/2025	All
<i>Chapter 1.33 Strategic Planning, Budgeting and Performance Management Process</i>				
50383K	1.33.3	Reimbursable Operating Guidelines	8/27/2025	All
48604K	1.33.4	Financial Operating Guidelines	4/7/2025	All
94050K	1.33.5	Managerial Costing	10/18/2024	All
94077B	1.33.7	User Fees	8/21/2025	All
94674A	1.33.8	Estimating Trust Fund Costs	6/21/2024	All
94807L	1.33.9	Cost Estimating Guidelines	8/27/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 1.34 Revenue Accounting</i>				
53135C	1.34.4	Unpaid Assessments	5/15/2025	CFO
<i>Chapter 1.35 Financial Accounting</i>				
47416Q	1.35.3	Receipt and Acceptance Guidelines	7/14/2026	All
43166F	1.35.4	Purchase Card Program	6/24/2026	All
43194X	1.35.6	Property and Equipment Accounting	8/20/2026	All
57075Z	1.35.13	Administrative Waiver	8/4/2026	All
67071D	1.35.14	IRS Annual Financial Statement Audit	4/9/2025	All
62656W	1.35.18	Imprest Funds	8/29/2025	CI
66160N	1.35.24	Establishing IRS Commitments and Obligations	4/7/2025	CFO
<i>Chapter 1.36 Administrative Accounting and Financial Management Reports</i>				
68711S	1.36.4	Administrative (Non-tax) Debt Management	7/17/2026	All
<i>Chapter 1.53 Small Business/Self-Employed</i>				
37013J	1.53.1	Managing Organizational Change	7/17/2025	SB/SE
<i>Chapter 1.54 TE/GE Division Organization and Management</i>				
32219B	1.54.1	TE/GE Roles and Responsibilities	1/16/2025	TE/GE
<i>Chapter 1.55 Wage and Investment</i>				
37989E	1.55.2	Organizational Changes	8/28/2025	TS
48309K	1.55.6	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1/14/2025	TS
<i>Chapter 1.56 Large Business and International</i>				
75148R	1.56.1	LB&I Policy Function Processes and Procedures	7/13/2022	LB&I
<i>Chapter 1.57 Facilities Management and Security Services Quality Assurance</i>				
75150D	1.57.1	Quality Assurance Programs	7/31/2024	FMSS
<i>Chapter 1.1 Organization and Staffing</i>				
30376D	1.1.1	IRS Mission and Organizational Structure	7/10/2025	All
30364L	1.1.4	Organizational Planning	8/28/2026	All
30378Z	1.1.5	Office of the Commissioner	8/11/2025	All
30379K	1.1.6	Chief Counsel	1/17/2023	All
30381W	1.1.7	Independent Office of Appeals	6/3/2025	All
30382H	1.1.8	National Taxpayer Advocate	7/29/2025	TAS
30384D	1.1.10	Office of Civil Rights and Compliance	9/11/2025	All
30385O	1.1.11	Chief, Communications and Liaison	2/5/2020	All

* = official use only

Catalog	IRM	Title	Date	Audience
30386Z	1.1.12	Information Technology	8/17/2026	All
30387K	1.1.13	Taxpayer Services	8/29/2025	TS
35584D	1.1.16	Small Business/Self-Employed Division	4/7/2025	All
49279R	1.1.17	Facilities Management and Security Services	8/3/2022	All
37583M	1.1.18	Research, Applied Analytics and Statistics Division	11/8/2022	All
40229Z	1.1.19	Criminal Investigation	7/28/2025	CI
50178P	1.1.20	Office of Professional Responsibility	7/19/2024	All
37682C	1.1.21	Chief Financial Officer	10/22/2024	All
49171G	1.1.22	Human Capital Office	10/25/2022	HCO
49695V	1.1.23	Tax Exempt and Government Entities Division	9/30/2021	All
14055T	1.1.24	Large Business and International Division	7/22/2025	All
54082K	1.1.26	Whistleblower Office	7/16/2025	All
62660E	1.1.27	Privacy, Governmental Liaison and Disclosure (PGLD)	5/4/2022	All
59791A	1.1.28	Return Preparer Office	5/6/2026	All
61156H	1.1.29	Office of Online Services	7/29/2025	All
71649t	1.1.31	Office of the Chief Risk Officer	3/3/2021	All
71631N	1.1.32	Office of the Chief Procurement Officer	8/8/2018	All
92900T	1.1.33	Taxpayer Experience Office	9/18/2024	All

Part 2: Information Technology

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

Chapter 2.2 Partnership Control System

28245J	2.2.1	Partnership Control System Chapter Overview	10/18/2022	Appeals
28574P	2.2.2	PCS Command Code TSLOD	10/19/2022	Appeals
28575A	2.2.3	PCS Command Code TSCHG	10/19/2022	Appeals
28577W	2.2.4	PCS Command Code TSINQ	10/18/2022	Appeals
28578H	2.2.5	PCS Command Code TSDEL	10/18/2022	Appeals
28579S	2.2.6	PCS Command Code TSNOT	10/20/2022	Appeals
28580T	2.2.7	PCS Command Code TSCLS	10/19/2022	Appeals
28581E	2.2.8	PCS Command Code MSCHG	10/19/2022	Appeals
28582P	2.2.9	PCS Command Code TSUMY	10/20/2022	Appeals

Chapter 2.3 IDRS Terminal Responses

28113Y	2.3.1	Section Titles and Command Codes for IDRS Terminal Responses	5/7/2024	All
28115U	2.3.2*	Introduction to IDRS Terminal Responses	6/6/2024	All

* = official use only

Catalog	IRM	Title	Date	Audience
28121Y	2.3.8*	Standard Validity Criteria	1/15/2025	All
28123U	2.3.10	Command Codes MFREQ and RECON	12/4/2023	All
28124F	2.3.11*	Command Codes TXMOD and SUMRY	1/16/2026	All
28125Q	2.3.12	Command Code ACTON	1/16/2025	All
28126B	2.3.13	Command Codes FFINQ, REINF, and REMFE	7/9/2025	All
28128X	2.3.15*	Command Code ENMOD	1/16/2026	All
28129I	2.3.16	Command Codes RFINK and RAFRQ	2/10/2025	All
28130J	2.3.17	Command Code ESTABD	5/21/2025	All
28131U	2.3.18	Command Code ESTABM	1/16/2025	All
28133Q	2.3.20	Command Code URINQ (URF)	3/6/2023	All
28138T	2.3.25	Command Codes DM1DT and DTVUE	12/22/2025	Appeals
28139E	2.3.26	Command Code TDINQ	2/2/2026	All
28140F	2.3.27	Command Code ECREQ	12/11/2024	All
28141Q	2.3.28	Command Code FTDPN	12/23/2024	All
28142B	2.3.29	Command Codes INTST, ICOMP, and COMPA	12/3/2024	All
28143M	2.3.30	Command Code DAILY	6/5/2024	All
28144X	2.3.31	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2/13/2025	All
28145I	2.3.32*	Command Code MFTRA	1/27/2025	All
28147E	2.3.34	Command Code PATRA	1/17/2025	Appeals
28102R	2.3.35*	Command Code IRPTR	1/20/2026	Appeals
28148P	2.3.36	Command Code SCFTR	6/27/2024	Appeals
28149A	2.3.37	Command Code UPTIN for the GUF System	7/25/2025	Appeals
28150B	2.3.38	Command Code TXCMP	12/10/2025	Appeals
28152X	2.3.40	Command Code PICRD	5/9/2024	Appeals
28153I	2.3.41	Command Code PIEST	12/19/2024	Appeals
28155E	2.3.43	Command Code PIFTF	12/12/2024	Appeals
28156P	2.3.44*	Command Code PIVAR	12/23/2024	Appeals
28157A	2.3.45	Command Code XSINQ	12/20/2024	All
28159W	2.3.47*	Command Codes INOLE, EOGEN, and SPARQ	12/23/2025	IT
28160X	2.3.48	Command Code UPDIS for the GUF System	7/28/2025	Appeals
28161I	2.3.49	Command Code EICMP	12/10/2025	Appeals
28163E	2.3.51	Command Code IMFOL	1/30/2026	Appeals

* = *official use only*

Catalog	IRM	Title	Date	Audience
57904Z	2.3.52	Command Codes RTVUE and RTFTP	12/29/2025	Appeals
28165A	2.3.53	Command Code PMFOL	6/12/2026	Appeals
30809R	2.3.54*	Command Code DDBOL	2/26/2025	Appeals
28167W	2.3.55	Command Codes ELFUP and ELFRQ	11/25/2025	Appeals
28168H	2.3.56	Command Code ESTABR	1/16/2025	Appeals
58088M	2.3.57	Command Code BRTVU	12/23/2025	Appeals
28171E	2.3.59*	Command Codes BMFOL and BMFOR	2/2/2026	CI
28172P	2.3.60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	4/5/2024	Appeals
28174L	2.3.62	Command Code ESTAB	1/14/2025	All
28175W	2.3.63	Command Codes RPVUE, RPVCU, and RPPRT	12/24/2025	IT
28177S	2.3.64	Command Code EMFOL	12/12/2024	Appeals
53389C	2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research	3/27/2025	IT
28178D	2.3.66	Command Code PLINF and PLINQ	6/5/2024	Appeals
28112N	2.3.68	Command Codes DUPOL and DUPPG	12/23/2025	CI
28181A	2.3.69	Command Code VPARS	1/21/2025	Appeals
28182L	2.3.70	Command Code EFTPS	8/13/2025	Appeals
28183W	2.3.71	Command Code ATINQ	5/1/2026	Appeals
28185S	2.3.73	Command Codes TRDBV, TRERS, TRPRT, and R8453	12/31/2025	Appeals
28186D	2.3.74	Command Code DDPOL	12/22/2025	CI
32675P	2.3.76	Command Code ISTSD	11/2/2023	Appeals
32676A	2.3.77	Command Code ISTSE	11/2/2023	Appeals
32689D	2.3.78	Command Code LOCAT	5/22/2024	Appeals
33046Q	2.3.79	Command Code CDPWEB, (CDPTA, CDPTE)	11/20/2023	Appeals
37170F	2.3.80	Command Code DDBKD	2/27/2025	Appeals
55093B	2.3.81	Command Code ESTABA	1/13/2025	All
55095X	2.3.82	Command Code ESTABH	1/14/2025	All
61664M	2.3.85*	Command Code DFAST and DLITE	8/19/2025	IT
67908N	2.3.86	Command Code IRPOL	12/17/2025	Appeals
93183W	2.3.87*	Command Code DDBMF	5/5/2025	IT
<i>Chapter 2.4 IDRS Terminal Input</i>				
28189K	2.4.1	Section Titles and Command Codes for IDRS Terminal Input	6/12/2024	All

* = official use only

Catalog	IRM	Title	Date	Audience
28192H	2.4.4	Command Code MESSG	12/10/2024	All
28193S	2.4.5	Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	3/10/2025	All
28194D	2.4.6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	8/12/2025	All
28196Z	2.4.7	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2/13/2025	All
28197K	2.4.8	Command Codes ESIGN and BSIGN	1/14/2026	All
28198V	2.4.9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	4/4/2025	All
28199G	2.4.10	Command Codes EOREQ and EOCHG	1/16/2025	All
28200W	2.4.11	Command Code NMFTM	11/7/2023	IT
28201H	2.4.12	Command Codes DELET and CCPYT	5/2/2025	All
28202S	2.4.13	Command Code TERUP	4/4/2025	All
28203D	2.4.14	Command Code NMFST	11/7/2023	All
28205Z	2.4.15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	5/15/2025	All
28206K	2.4.16*	Command Codes REQ54 and ADJ54	4/1/2025	All
28207V	2.4.17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	12/17/2025	All
28209R	2.4.19	Command Codes REQ77, FRM77 and FRM7A	6/29/2026	All
28210S	2.4.20*	Command Codes RFUND and REFAP	1/16/2025	IT
28211D	2.4.21	Command Codes CHK64 and CHK64R	5/21/2025	All
28213Z	2.4.22*	Command Code CRMNL	11/8/2023	All
28214K	2.4.23	Command Code CHKCLR and CHKCL	3/19/2025	All
28215V	2.4.24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	3/6/2023	All
28216G	2.4.25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	5/22/2024	All
28217R	2.4.26	Command Codes FRM14, FRM49, and TDIRQ	6/18/2024	All
28218C	2.4.27	Command Code ASGNI/ASGNB formerly TSIGN	5/26/2026	All
28219N	2.4.28*	Command Codes STAUP, STATI and STATB	2/5/2025	All
28221Z	2.4.29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	1/17/2025	IT

* = official use only

Catalog	IRM	Title	Date	Audience
28222K	2.4.30*	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	8/29/2025	IT
28223V	2.4.31*	Command Code LEVY	12/17/2024	All
28224G	2.4.32*	Command Code PDTUP	8/22/2025	All
28225R	2.4.33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	9/3/2025	All
28226C	2.4.34	Command Code DOALL	1/23/2025	All
28227N	2.4.35	Command Code STN90	12/12/2024	All
28229J	2.4.37	Command Code NOREF Overview	12/12/2024	All
28230K	2.4.38	Command Code CSEDR	7/16/2024	All
28231V	2.4.39	Command Codes ASEDD and ASEDR	7/16/2024	All
28232G	2.4.40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2/7/2025	All
28233R	2.4.41	Command Code UNLCE	12/6/2024	All
28234C	2.4.42	Command Code CCASG for Case Control Activity System	6/10/2025	All
28235N	2.4.43	Command Code PINEX	1/29/2025	All
28236Y	2.4.44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	12/30/2024	All
28237J	2.4.45*	Command Code NRP97	2/6/2025	All
28100V	2.4.46	Command Code EPLAN	1/16/2025	All
28238U	2.4.47	Command Code VPMSG	1/21/2025	All
28239F	2.4.48	Command Code VPPIN	1/21/2025	All
28241R	2.4.50	Command Code ASIGN	5/1/2026	All
28243N	2.4.52	Command Codes TPCIN and TPCOL	12/24/2025	Appeals
31276M	2.4.53	Command Code DUPED	2/19/2025	All
32674E	2.4.56	Command Code ISTSR	8/6/2024	All
35348J	2.4.57	Command Code CDPTR	11/20/2023	All
38335K	2.4.58	Command Code DDBCK/ DDBCV / DDBCS	3/31/2025	All
54615Z	2.4.59	Command Code TMSSN	5/2/2025	All
64077N	2.4.61	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	11/20/2023	TS
<i>Chapter 2.5 Systems Development</i>				
33496A	2.5.1*	Systems Development	5/9/2024	IT
33498W	2.5.3*	Programming and Source Code Standards	4/2/2025	IT

* = official use only

Catalog	IRM	Title	Date	Audience
30905A	2.5.4*	Document Standards	12/10/2024	IT
30743M	2.5.5*	Guidelines for Preparing Program Requirements Packages (PRPs)	11/9/2023	IT
73139M	2.5.10*	Software Estimation Techniques, Analysis, and Deliverables	12/17/2021	IT
36327Q	2.5.11*	Analysis Techniques and Deliverables	11/22/2023	IT
35415P	2.5.12*	Design Techniques and Deliverables	12/16/2021	IT
36192J	2.5.13*	Database Design Techniques and Deliverables	12/12/2024	IT
35692E	2.5.14	Quality Assurance (QA)	5/5/2025	IT
<i>Chapter 2.7 Information Technology (IT) Operations</i>				
73141Y	2.7.1*	Inter-center	5/20/2013	IT
73144F	2.7.6	Systems Scheduling	12/2/2020	IT
32002E	2.7.9	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	12/15/2022	IT
<i>Chapter 2.8 Audit Information Management System (AIMS)</i>				
28249B	2.8.1*	Introduction to AIMS REALTIME Processing	12/11/2024	Appeals
28756V	2.8.2	AIMS Command Code AM424	12/2/2024	Appeals
28757G	2.8.3	AIMS Command Code AMDIS	12/2/2024	Appeals
28758R	2.8.4	AIMS Command Code AMSTU	12/4/2024	Appeals
28759C	2.8.5	AIMS Command Code AMSOC	12/8/2025	Appeals
28760D	2.8.6*	AIMS Command Code AMAXU	12/9/2025	IT
28762Z	2.8.7*	AIMS Command Code AMCLS	12/12/2025	Appeals
28763K	2.8.8	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	12/2/2024	Appeals
50448E	2.8.9	AIMS Command Code AMRET	12/11/2024	IT
<i>Chapter 2.9 Integrated Data Retrieval System Procedures</i>				
28250C	2.9.1*	Integrated Data Retrieval System	8/5/2024	IT
<i>Chapter 2.11 IDRS Correspondence System</i>				
28244Y	2.11.1	IDRS Correspondence	7/20/2023	IT
<i>Chapter 2.12 Security and Privacy</i>				
69748P	2.12.2	Security and Communication Services (SACS) Security Command Codes	11/9/2023	IT
<i>Chapter 2.15 Enterprise Architecture (EA)</i>				
37206W	2.15.1	Enterprise Architecture (EA) Overview	7/30/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 2.17 Infrastructure Currency</i>				
71048C	2.17.1	Infrastructure Currency Policy for Software	4/7/2026	All
<i>Chapter 2.21 Shopping Cart Processing for Information Technology Products and Services</i>				
37317E	2.21.1	Introduction to Shopping Cart Processing for IT	5/14/2025	All
<i>Chapter 2.22 Business Planning and Risk Management</i>				
38167S	2.22.1	Unified Work Request (UWR) Process	2/23/2024	All
<i>Chapter 2.25 Integrated Enterprise Portal - Web Services</i>				
37414Y	2.25.2	IRS Integrated Enterprise Portal Usage Standard'	6/4/2024	All
36514P	2.25.3	Intranet Site and Web Server Registration Procedures	9/7/2023	All
71879J	2.25.20	SharePoint	11/21/2025	IT
38937M	2.25.101	IRS.gov Web Content Management Procedures	8/27/2025	All
<i>Chapter 2.28 Unified Communications</i>				
74354N	2.28.1	Unified Communications Policy	3/8/2023	IT
<i>Chapter 2.30 Section 508</i>				
75372T	2.30.1	Section 508 Compliance	8/16/2022	All
<i>Chapter 2.31 Lifecycle Management</i>				
93036W	2.31.1	One Solution Development Life Cycle (OneSDLC) Guidance	9/9/2026	IT
<i>Chapter 2.109 Risk, Issue, and Action Item Management Practices</i>				
72209P	2.109.2	Risk, Issue, and Action Item Management Process	4/22/2020	All
<i>Chapter 2.110 Requirements Engineering</i>				
60046A	2.110.1	Requirements Engineering Directive	7/26/2024	All
60078K	2.110.2	Requirements Engineering Process	8/13/2019	All
<i>Chapter 2.120 Solution Engineering</i>				
74884G	2.120.6	Engineering Planning Process	6/3/2024	All
74885R	2.120.7	Solution Design Process	5/29/2024	All
74886C	2.120.8	Interface Design Process	5/29/2024	All
74887N	2.120.9	Hardware Analysis and Design/System Configuration Validation Process	5/29/2024	All
74889J	2.120.10	Engineering Documentation Process	6/4/2024	IT
74890K	2.120.11	Data Management Process	5/29/2024	All
74891V	2.120.12	Naming Data Element(s)/Objects(s) Process	6/3/2024	All
<i>Chapter 2.123 Knowledge Management</i>				
68610G	2.123.2	Knowledge Management Process Description	9/24/2021	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 2.125 Change Management</i>				
70893D	2.125.1	Change Management Policy	6/5/2026	IT
70895Z	2.125.2	Change Management Process Description	5/21/2026	IT
<i>Chapter 2.126 Enterprise Organizational Readiness</i>				
67722P	2.126.2	Enterprise Organizational Readiness Process and Procedure Description	11/3/2023	All
<i>Chapter 2.127 Testing Standards and Procedures</i>				
60808U	2.127.2	IT Testing Process and Procedures	7/31/2025	IT
<i>Chapter 2.142 Service Catalog Management</i>				
72726F	2.142.2	Service Catalog Management Process and Procedures	2/7/2024	All
<i>Chapter 2.148 IT Support Services Management</i>				
68034K	2.148.2	Incident Management Process	7/26/2023	All
68035V	2.148.3	Request Management	2/5/2024	All
<i>Chapter 2.149 IT Asset Management</i>				
67329K	2.149.1	Asset Management Policy	8/6/2026	All
67331W	2.149.2	Asset Management Process Description	7/27/2026	All
67521C	2.149.3	Asset Management Hardware Procedures	7/27/2026	All
67522N	2.149.4	Asset Management Software Procedures	7/28/2026	All
<i>Chapter 2.150 Configuration Management</i>				
60766Z	2.150.1	Configuration Management Policy	7/16/2026	IT
60767K	2.150.2	Configuration Management (CM) Process	5/18/2026	IT
75426G	2.150.5	Configuration Verification for IRS Applications (PSL and Non-PSL)	6/20/2024	IT
<i>Chapter 2.172 Enterprise Control Authority and Operations</i>				
75190N	2.172.1	IT Enterprise Control Authority and Operations Directives	4/2/2024	IT
75191Y	2.172.2	IT Enterprise Control Authority and Operations Process and Procedures	4/2/2024	IT
<i>Chapter 2.173 IT Program Governance</i>				
72357A	2.173.1	IT Governance Policy	8/14/2026	IT
72359W	2.173.2	IT Governance Procedures	2/12/2024	IT
<i>Chapter 2.174 Monitoring and Event Management</i>				
95421V	2.174.1	Enterprise Monitoring Platform	8/13/2025	IT

* = official use only

Catalog	IRM	Title	Date	Audience
Part 3: Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
Chapter 3.0 General				
33347E	3.0.101*	Schedule K-1 Processing	9/12/2025	SB/SE
33178B	3.0.167*	Losses and Shortages	10/15/2025	TS
33181Y	3.0.230	Lockbox Processing Procedures	11/27/2024	TS
32289Z	3.0.275	Business Results Measures for Submission Processing Functions	7/29/2024	TS
71639X	3.0.276	General, Scorecard Performance Measure Process - Security and Internal Control Review	12/17/2024	TS
Chapter 3.5 Accounts Services				
37354H	3.5.10	Remittance Transaction Research (RTR) System	8/29/2025	TS
36983G	3.5.20*	Processing Requests for Tax Return/Return Information	11/7/2025	TS
93676M	3.5.21*	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	11/4/2025	TS
33260W	3.5.61*	Files Management and Services	10/28/2025	TS
Chapter 3.8 Deposit Activity				
33386D	3.8.44*	Campus Deposit Activity	9/23/2025	SB/SE
29994V	3.8.45*	Manual Deposit Process	11/21/2025	TS
33950H	3.8.46*	Discovered Remittance	12/10/2024	TS
33951S	3.8.47*	Manual Deposit for Field Office Payment Processing	11/26/2025	TS
Chapter 3.10 Campus Mail and Work Control				
33393S	3.10.5	Batch/Block Tracking System (BBTS)	10/15/2025	SB/SE
33395O	3.10.8*	Information Returns Processing	9/12/2025	TS
33410S	3.10.72*	Receiving, Extracting, and Sorting	11/14/2025	LB&I
53717M	3.10.73*	Batching and Numbering	11/4/2025	All
Chapter 3.11 Returns and Documents Analysis				
33440G	3.11.3*	Individual Income Tax Returns	10/24/2025	SB/SE
33455F	3.11.6*	Data Processing (DP) Tax Adjustments	10/28/2025	TS
33470U	3.11.10	Revenue Receipts	9/17/2025	TS
33480Q	3.11.12*	Exempt Organization Returns	10/17/2025	SB/SE
33485T	3.11.13*	Employment Tax Returns	10/28/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
33490M	3.11.14*	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	10/27/2025	TS
33495P	3.11.15*	Return of Partnership Income	11/5/2025	TS
33500X	3.11.16*	Corporate Income Tax Returns	10/16/2025	TS
54308H	3.11.20*	Exempt Organization and Employee Plan Applications for Extension of Time to File	8/7/2026	TE/GE
33510T	3.11.22*	Employee Plan Excise Tax Return	6/30/2026	SB/SE
33515W	3.11.23*	Excise Tax Returns	10/16/2025	TS
33525S	3.11.25*	Miscellaneous Tax Returns	8/29/2025	TS
33527O	3.11.26*	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	10/8/2025	TE/GE
52570D	3.11.27*	EPMF Return Processing Form 5500-EZ	7/24/2026	TE/GE
33575Y	3.11.106*	Estate and Gift Tax Returns	9/22/2025	TS
33581C	3.11.154*	Unemployment Tax Returns	10/15/2025	TS
33583Y	3.11.180*	Allocated Tips	9/8/2025	TS
33588B	3.11.212*	Applications for Extension of Time to File	9/4/2025	SB/SE
33587Q	3.11.213*	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	9/9/2025	TS
51221V	3.11.217*	Form 1120-S Corporation Income Tax Returns	11/21/2025	TS
33586F	3.11.249*	Processing Form 8752	9/8/2025	TS
74362N	3.11.250	Form 8300 Processing	10/17/2025	TS
94919E	3.11.251*	Spousal Payment Transcript Processing	10/21/2025	TS
<i>Chapter 3.12 Error Resolution</i>				
67652C	3.12.2*	Individual Master File Error Resolution General Instructions	10/27/2025	SB/SE
33590N	3.12.3*	Individual Income Tax Returns	9/9/2025	SB/SE
33620Q	3.12.8*	Information Returns Processing	9/10/2025	SB/SE
33630M	3.12.10*	Revenue Receipts	10/23/2025	SB/SE
33640I	3.12.12	Exempt Organization Returns	10/20/2025	TE/GE
33645L	3.12.13*	Employment Tax Returns	10/20/2025	TS
33650E	3.12.14*	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	10/23/2025	TS
33655H	3.12.15*	Return of Partnership Income	10/22/2025	TS
33660A	3.12.16*	Corporate Income Tax Returns	9/11/2025	TS
33670W	3.12.21	Credit and Account Transfers	10/16/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
33673D	3.12.22*	Employee Plan Excise Tax Returns	10/17/2025	TE/GE
33675Z	3.12.23*	Excise Tax Returns	9/5/2025	TS
57692Q	3.12.26*	Tax Exempt Bond Error Resolution Procedures	10/24/2025	TE/GE
33695R	3.12.32*	General Unpostables	9/4/2025	All
33710V	3.12.37*	IMF General Instructions	11/17/2025	SB/SE
32384X	3.12.38*	BMF General Instructions	10/16/2025	SB/SE
33740J	3.12.106*	Estate Tax Returns - Paper Correction Processing	9/5/2025	TS
33743Q	3.12.154*	Unemployment Tax Returns	10/16/2025	TS
33744B	3.12.166	EPMF Unpostables	11/26/2025	TS
33742F	3.12.179*	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	11/5/2025	TS
33751Q	3.12.212*	Applications for Extension of Time to File Tax Returns	9/11/2025	SB/SE
33752B	3.12.213*	Form 1066, U.S. REMIC Income Tax Return	9/8/2025	TS
33753M	3.12.217*	Error Resolution Instructions for Form 1120-S	10/24/2025	TS
33756T	3.12.220*	Error Resolution System for Excise Tax Returns	10/15/2025	TS
33755I	3.12.249*	Processing Form 8752	9/3/2025	TS
33761M	3.12.251*	Corporation Income Tax Returns	10/17/2025	TS
33741U	3.12.263*	Estate and Gift Tax Returns	10/16/2025	TS
33770X	3.12.278	Exempt Organization Unpostable Resolution	12/2/2025	TE/GE
31656Y	3.12.279*	BMF/CAWR/PMF Unpostable Resolution	11/4/2025	TS
<i>Chapter 3.13 Campus Document Services</i>				
33746X	3.13.2*	BMF Account Numbers	11/4/2025	TS
33759A	3.13.5*	Individual Master File (IMF) Account Numbers	11/3/2025	TS
66285J	3.13.6	Submission Processing Image Control Team (ICT) Correspondence Scanning	11/7/2025	TS
33760B	3.13.12	Exempt Organization Account Numbers	10/17/2025	TE/GE
33775A	3.13.36	EPMF Account Numbers	10/22/2025	TE/GE
52088E	3.13.40*	Application for Tax Identification Number for Pending U.S. Adoptions	9/17/2025	TS
33780T	3.13.62	Media Transport and Control	11/7/2025	TS
31657J	3.13.122*	Individual Master File (IMF) Entity Control Unpostables	9/15/2025	TS
33790P	3.13.222*	BMF Entity Unpostable Correction Procedures	10/17/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 3.14 Notice Review</i>				
31974X	3.14.1*	IMF Notice Review	10/30/2025	TS
32201V	3.14.2*	Notice Review - Business Master File (BMF) Notice Review	10/16/2025	TS
<i>Chapter 3.17 Accounting and Data Control</i>				
49225T	3.17.5*	Hardcore Payment Tracers	10/10/2025	TS
33875B	3.17.10*	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	12/9/2025	SB/SE
52621J	3.17.15*	Accounting Reports Analyst - Responsibilities	8/12/2026	CFO
47866A	3.17.20*	Refund Intercept Program	12/2/2024	TS
33880U	3.17.21*	Credit and Account Transfers	9/1/2026	TS
33885X	3.17.30*	SC Data Controls	12/4/2025	TS
33890Q	3.17.41	Excise Reporting	7/13/2022	CFO
33900B	3.17.46*	Automated Non-Master File Accounting	12/4/2025	SB/SE
33003Z	3.17.50	Redesigned Revenue Accounting Control System (RRACS) Procedures	9/11/2025	All
33910X	3.17.63*	Revenue Accounting Operations	6/26/2026	CFO
57118F	3.17.64*	Accounting Control General Ledger Policies and Procedures	8/11/2026	CFO
33915A	3.17.79*	Accounting Refund Transactions	12/5/2025	TS
47865P	3.17.80*	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	12/11/2025	TS
33917W	3.17.220*	Excess Collections File	11/4/2025	LB&I
33919S	3.17.221	Enterprise Computing Center Data Controls	12/5/2024	TS
33916L	3.17.243*	Miscellaneous Accounting	9/30/2025	TS
57188D	3.17.244*	Manual Assessments	8/11/2026	CFO
33928D	3.17.277	Electronic Payments	12/11/2025	TS
48070K	3.17.278	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	11/24/2025	TS
<i>Chapter 3.20 Exempt Organizations Returns Processing</i>				
33965G	3.20.12*	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	7/24/2026	TE/GE
38871H	3.20.13*	Exempt Organizations Photocopy Procedures	7/17/2026	TE/GE
<i>Chapter 3.21 International Returns and Documents Analysis</i>				
34010Y	3.21.3*	Individual Income Tax Returns	10/29/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
37648G	3.21.15*	Withholding on Foreign Partners	9/5/2025	TS
34014Q	3.21.19*	Foreign Trust System	10/24/2025	LB&I
34020U	3.21.25*	Miscellaneous Tax Returns	10/3/2025	LB&I
34025X	3.21.110*	Processing Form 1042 Withholding Returns	9/5/2025	TS
38622K	3.21.111*	Chapter Three and Chapter Four Withholding Returns	9/8/2025	TS
39746F	3.21.261*	Foreign Investment in Real Property Tax Act (FIRPTA)	2/23/2026	LB&I
47942R	3.21.263*	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	10/20/2025	TS
54684M	3.21.264*	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	9/19/2025	C&L
<i>Chapter 3.22 International Error Resolution</i>				
34030Q	3.22.3*	Individual Income Tax Returns	11/13/2025	TS
37643D	3.22.15*	Withholding on Foreign Partners	9/4/2025	TS
34033X	3.22.19*	Foreign Trust System	10/23/2025	SB/SE
34040M	3.22.110*	Processing Form 1042 Withholding Returns	9/4/2025	TS
38623V	3.22.111*	Chapter Three and Chapter Four Withholding Database	9/5/2025	TS
39747Q	3.22.261*	Foreign Investment in Real Property Tax Act (FIRPTA)	9/24/2025	LB&I
<i>Chapter 3.24 ISRP System</i>				
34298E	3.24.3	Individual Income Tax Returns	10/16/2025	TS
34318L	3.24.7	Delinquent Accounts	8/30/2024	TS
34323E	3.24.8	Information Returns Processing	9/12/2025	TS
34328H	3.24.10	Revenue Receipts	9/2/2025	SB/SE
34337S	3.24.12	Exempt Organization Returns	10/23/2025	SB/SE
34343W	3.24.13	Employment Tax Returns	9/4/2025	TS
34347O	3.24.14	Fiduciary Income Tax Returns	9/4/2025	TS
34352H	3.24.15	Partnership Return of Income	9/30/2025	TS
34357K	3.24.16	Corporation Income Tax Returns	10/15/2025	TS
54309S	3.24.20	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	7/21/2026	TE/GE
34373K	3.24.21	Credit and Account Transfers	10/20/2025	TS
34378N	3.24.22	Employee Plan Returns	9/4/2026	SB/SE
34385C	3.24.23	Excise Tax Returns	10/21/2025	TS
34384R	3.24.25	BMF International Miscellaneous Tax Returns	9/22/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
34837X	3.24.26	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	6/25/2026	TE/GE
52572Z	3.24.27	EPMF Return Processing Form 5500-EZ	7/21/2026	TE/GE
34570F	3.24.28	Foreign Account Tax Compliance General Purpose Programs	8/4/2025	SB/SE
34555Q	3.24.29	SCRS Error Resolution	12/31/2024	TS
34566X	3.24.30	Data Controls	12/30/2024	SB/SE
34412Y	3.24.37	General Instructions	9/8/2025	TS
39345Q	3.24.38	BMF General Instructions	9/9/2025	TS
52544H	3.24.40	Application for Taxpayer Identification Number for Pending U.S. Adoptions	1/2/2025	TS
34590X	3.24.50	Campus Performance Evaluation Reporting System	1/3/2025	TS
34442M	3.24.106	Estate Tax Returns	9/4/2025	TS
34452I	3.24.133	Residual Remittance Processing System	9/3/2025	SB/SE
34455P	3.24.143	Gift Tax Returns	10/3/2025	TS
34464A	3.24.154	Unemployment Tax Returns	10/9/2025	TS
32933M	3.24.159	SCRS SC Edits	12/27/2024	TS
34677F	3.24.162	BOB Transcription Instructions	12/31/2024	TS
34713M	3.24.180	Allocated Tips	1/8/2025	TS
34712B	3.24.183	Planning and Control Data	12/31/2024	SB/SE
34456A	3.24.202	Supervisory Operator's Manual	8/29/2025	TS
34467H	3.24.212	Applications for Extension of Time to File Tax Returns	10/27/2025	TS
34468S	3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns	2/26/2025	TS
34734P	3.24.226	Declaration for Electronic Filing	2/11/2025	SB/SE
34471P	3.24.249	Fiscal Year Required Payments/Form 8752	11/21/2025	TS
<i>Chapter 3.28 Special Processing Procedures</i>				
71047R	3.28.2*	Information Referral Process for Form 3949-A	9/15/2025	TS
34521K	3.28.3	Individual Income Tax Returns	11/26/2024	TS
60510D	3.28.4*	Identity Theft Returns for Submission Processing	9/5/2025	TS
93270U	3.28.6	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	11/26/2025	TS
<i>Chapter 3.30 Work Planning and Control</i>				
32204C	3.30.10	Cost Estimate Reference	2/19/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
68095X	3.30.18	Reports Teams Instructions for Work Planning and Control	3/23/2026	TS
34720B	3.30.19	Production Control and Performance Reporting	9/3/2025	SB/SE
62236A	3.30.20	Organization, Function, and Program (OFP) Codes	1/15/2025	SB/SE
47307E	3.30.30	Embedded Quality for Submission Processing (EQSP) System	7/14/2026	TS
34755S	3.30.50	Project PCA Production Control Accounting	7/28/2025	FMSS
34760L	3.30.123*	Processing Timeliness: Cycles, Criteria and Critical Dates	10/15/2025	Appeals
34770H	3.30.124	Campus Monitoring Reports	4/11/2025	SB/SE
32161W	3.30.126	Control Data Analysis	7/28/2025	TS
33048M	3.30.127	Workload Scheduling	12/22/2025	SB/SE
<i>Chapter 3.37 International ISRP</i>				
34874A	3.37.110	Chapter 3 Withholding Returns	9/3/2025	TS
<i>Chapter 3.38 International Tax Returns and Documents</i>				
34880E	3.38.147*	International Notices	9/18/2025	TS
<i>Chapter 3.40 Block Out of Balance Resolution</i>				
34899V	3.40.8*	Information Returns Processing	12/4/2024	TS
34905O	3.40.37	General Instructions	12/4/2024	SB/SE
<i>Chapter 3.41 Optical Character Recognition Scanning Operations</i>				
52522T	3.41.267*	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	9/3/2025	TS
34927C	3.41.269*	Information Returns Processing on SCRIPS	9/11/2025	TS
34916V	3.41.274	General Instructions for Processing via SCRIPS	8/11/2025	TS
34929Y	3.41.275	Scanner Operations on SCRIPS	8/6/2025	TS
39954H	3.41.276	Form 941 and Schedule R SCRIPS Processing	9/5/2025	TS
48185K	3.41.277	Form 940 SCRIPS Processing	9/8/2025	TS
<i>Chapter 3.42 Electronic Tax Administration</i>				
30620M	3.42.4*	IRS e-file for Business Tax Returns	8/27/2025	SB/SE
28779U	3.42.5*	IRS e-file of Individual Income Tax Returns	10/31/2025	TS
37145U	3.42.7	EPSS Help Desk Support	9/8/2026	TS
32530B	3.42.8	E-Services Procedures for Electronic Products and Services Support (EPSS)	8/31/2026	TS
50233D	3.42.9*	IRS e-file of Information Returns	12/5/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
36617X	3.42.10*	Authorized IRS e-file Providers	8/31/2026	LB&I
60081H	3.42.20	Preparer e-file Hardship Waiver Requests	7/17/2026	TS
<i>Chapter 3.43 Integrated Management System</i>				
56046M	3.43.405	Measured Employees Performance System (MEPS) for Managers	12/3/2025	TS
<i>Chapter 3.45 TE/GE Processing</i>				
32507M	3.45.1	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	10/22/2025	TE/GE
<i>Chapter 3.49 Statistics of Income Processing</i>				
51321W	3.49.5	Statistical Editing of Individual Income Tax Returns	2/26/2025	RAAS
33419N	3.49.8	Statistical Editing of Corporation Tax Returns	8/11/2023	RAAS
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
<i>Chapter 4.1 Planning and Special Programs</i>				
27602M	4.1.1*	Planning, Monitoring, and Coordination	9/25/2020	SB/SE
27603X	4.1.2	Workload Identification and Survey Procedures	7/11/2023	SB/SE
27608A	4.1.5	Case Building, Classification, Storage and Delivery	1/21/2026	SB/SE
27612I	4.1.8	Special Examination Features and Programs	12/4/2024	LB&I
27613T	4.1.9	International Features	1/3/2025	LB&I
39167C	4.1.10*	Return Preparer Program Coordinator	10/3/2023	LB&I
49267Z	4.1.21*	LB&I Planning and Monitoring	1/21/2022	LB&I
49273D	4.1.26*	Campus Exam Return Selection, Delivery and Monitoring	11/12/2025	TS
70767g	4.1.27*	Document Matching, Analysis & Case Selection	8/21/2025	SB/SE
<i>Chapter 4.2 General Examining Procedures</i>				
34440Q	4.2.1	Miscellaneous Examination Information	9/10/2025	LB&I
34443X	4.2.2	Disaster Assistance Relief	8/15/2025	LB&I
34447P	4.2.5	Disclosure of Official Information	7/25/2025	LB&I
34448A	4.2.6	Examination of Employee Returns	8/20/2025	LB&I
25690M	4.2.7	Ex Parte Communication Procedures	8/1/2025	Appeals
69679N	4.2.8	Guidelines for SB/SE National Quality Review	7/12/2022	SB/SE
73502D	4.2.9*	IDRS and Data Security for Examination	7/6/2020	SB/SE
<i>Chapter 4.4 Audit Information Management System (AIMS) – Validity and Consistency</i>				
30311Y	4.4.1	Introduction	11/6/2023	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
30313U	4.4.3	Credit Transfers and Reprocessing Returns	5/22/2023	SB/SE
30317M	4.4.7	Correspondence and Closing Letters	7/28/2022	SB/SE
30319I	4.4.9	Delinquent and Substitute for Return Processing	10/7/2022	LB&I
30323Q	4.4.12	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	7/18/2024	SB/SE
30345E	4.4.21	Non-Examined Closures and Deleting AIMS Records	5/21/2025	Appeals
30346P	4.4.22	Non-Master File (NMF) Processing	10/9/2024	Appeals
30347A	4.4.23	Openings	11/14/2023	Appeals
30359S	4.4.26	Reopening/Reclosing/Reinputting Records	11/16/2023	Appeals
30373W	4.4.33	Transfers	12/20/2024	Appeals
96160B	4.4.36	AIMS Inventory Control, Reports and Database Updates	7/21/2026	Appeals
<i>Chapter 4.5 TE/GE AIMS Manual</i>				
36157C	4.5.1	TE/GE AIMS Processing	1/9/2023	TE/GE
36158N	4.5.2	TE/GE Examined and Non-Examined Closures	11/25/2025	TE/GE
36268K	4.5.3	TE/GE AIMS Special Processing Procedures	11/18/2022	TE/GE
36159Y	4.5.5	TE/GE Reports	12/7/2023	TE/GE
<i>Chapter 4.7 Examination Returns Control System (ERCS)</i>				
30415R	4.7.1	Overview	6/24/2022	LB&I
30416C	4.7.2	Security	6/27/2022	LB&I
30417N	4.7.3	Statute of Limitations	6/24/2022	LB&I
30418Y	4.7.4	Planning and Special Programs (PSP)	7/6/2022	LB&I
30419J	4.7.5	Group and Territory	6/27/2022	LB&I
30420K	4.7.6	Reports	6/30/2022	LB&I
30465X	4.7.7	Technical Services	3/16/2023	LB&I
30467T	4.7.8	Centralized Case Processing	6/24/2022	LB&I
30469P	4.7.10	AIMS/ERCS Staff	6/27/2022	LB&I
<i>Chapter 4.8 Technical Services</i>				
31455L	4.8.1	Overview of Responsibilities	2/26/2021	SB/SE
31456W	4.8.2	Case Processing	3/29/2017	SB/SE
31433X	4.8.4	Mandatory Review	4/18/2022	SB/SE
31422Q	4.8.5	Post Examination Case Processing Requirements	10/5/2017	LB&I
65519W	4.8.6	Criminal Restitution and Restitution-Based Assessments	5/5/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
31424M	4.8.7	Technical Field Support	4/4/2022	SB/SE
31428E	4.8.8	Miscellaneous Responsibilities	2/11/2021	LB&I
50713Q	4.8.9	Statutory Notices of Deficiency	8/25/2025	SB/SE
50714B	4.8.10	Notice of Employment Tax Determination Under IRC 7436	4/20/2018	SB/SE
68642Q	4.8.11	Fraud Program Responsibilities	4/23/2025	SB/SE
<i>Chapter 4.9 Examination Technical Time Reporting System</i>				
27665V	4.9.1	Outline of System	10/18/2024	LB&I
<i>Chapter 4.10 Examination of Returns</i>				
27634W	4.10.1	Overview of Examiner Responsibilities	8/28/2025	LB&I
27635H	4.10.2*	Pre-Contact Responsibilities	8/28/2025	LB&I
27636S	4.10.3	Examination Techniques	8/26/2025	LB&I
27637D	4.10.4	Examination of Income	8/29/2025	SB/SE
27639Z	4.10.5	Required Filing Checks	8/28/2025	LB&I
27641L	4.10.6	Penalty Considerations	8/25/2025	SB/SE
27642W	4.10.7	Issue Resolution	7/18/2025	SB/SE
27643H	4.10.8	Report Writing	8/28/2025	LB&I
27644S	4.10.9	Workpaper System and Case File Assembly	4/22/2024	SB/SE
34502D	4.10.10	Standard Paragraphs and Explanation of Adjustments	9/27/2024	LB&I
35204G	4.10.11	Claims for Refund and Requests for Abatement	8/29/2025	LB&I
35206C	4.10.13	Certain Technical Issues	7/27/2023	SB/SE
38773C	4.10.15	Report Generation Software	7/28/2025	LB&I
37578T	4.10.16	Examination Operational Automation Database (EOAD)	7/23/2024	Appeals
38775Y	4.10.20	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	7/16/2024	Appeals
51337G	4.10.21	U.S. Withholding Agent Examinations - Form 1042	5/12/2026	LB&I
48619J	4.10.26	Net Rate Netting Procedures for LB&I Cases	7/16/2024	LB&I
54356R	4.10.27	Identity Theft Case Processing for Field Examiners	8/15/2025	LB&I
69295J	4.10.28	Designation of cases for litigation	9/3/2024	All
<i>Chapter 4.11 Examining Officers Guide (EOG)</i>				
36009R	4.11.5	Allocation of Income and Deductions Under IRC 482	8/25/2025	LB&I
36013Z	4.11.6	Changes in Accounting Methods	8/17/2026	LB&I
36099H	4.11.11	Net Operating Loss Cases	4/17/2023	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
36395S	4.11.29	Transfer of Returns Open for Examination	8/27/2025	LB&I
36482Q	4.11.51*	Return Preparer Program	8/26/2024	SB/SE
36501M	4.11.52	Transferee Liability Cases	8/21/2025	LB&I
36505E	4.11.55	Power of Attorney Rights and Responsibilities	5/29/2018	LB&I
36507A	4.11.57	Third-Party Contacts	2/26/2025	LB&I
<i>Chapter 4.12 Nonfiled Returns</i>				
27548J	4.12.1	Nonfiled Returns	11/26/2025	SB/SE
<i>Chapter 4.13 Audit Reconsideration</i>				
31048S	4.13.1*	Introduction	12/10/2025	SB/SE
<i>Chapter 4.15 Jeopardy/Termination Assessments</i>				
28044W	4.15.1	Jeopardy and Terminations	7/11/2025	Appeals
28046S	4.15.3	Assessment Procedures (Centralized Case Processing)	2/7/2025	Appeals
<i>Chapter 4.16 Special Enforcement Program (SEP)</i>				
34426M	4.16.1	SEP Responsibilities and Case Development	3/27/2025	LB&I
<i>Chapter 4.17 Compliance Initiative Projects</i>				
34366V	4.17.1	Overview of Compliance Initiative Projects	7/21/2025	LB&I
34367G	4.17.2	Responsibilities	7/23/2025	SB/SE
34368R	4.17.3	Requirements	7/25/2025	LB&I
34369C	4.17.4	Procedures	7/23/2025	SB/SE
<i>Chapter 4.18 Exam Offer-In-Compromise</i>				
28827T	4.18.1	Offers in Compromise Received in Exam	6/10/2025	LB&I
<i>Chapter 4.19 Liability Determination</i>				
36856Y	4.19.2*	IMF Automated Underreporter (AUR) Control	9/23/2025	SB/SE
36857J	4.19.3*	IMF Automated Underreporter Program	10/10/2025	All
36858U	4.19.4*	CAWR Reconciliation Balancing	6/11/2025	SB/SE
36859F	4.19.5*	Certification of State Federal Unemployment Tax Act (FUTA)Credits	10/15/2024	SB/SE
34131C	4.19.6	Minister and Religious Waiver Program	3/28/2025	SB/SE
40897H	4.19.8	CAP (CAWR Automated Program) Technical System Procedures	9/25/2020	SB/SE
50704F	4.19.9	FCP (FUTA Case Processing) Technical System Procedures	9/24/2020	SB/SE
48148H	4.19.10*	Campus Examination Fraud	11/14/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
48149S	4.19.11*	Examination Classification of Work	5/18/2026	LB&I
48150T	4.19.12*	Centralized Files and Scheduling	5/29/2026	LB&I
48151E	4.19.13*	General Case Development and Resolution	1/23/2026	SB/SE
48152P	4.19.14*	Refundable Credits Strategy	11/21/2025	SB/SE
48153A	4.19.15*	Discretionary Programs	3/30/2026	SB/SE
48155W	4.19.16	Claims	10/4/2024	SB/SE
48158D	4.19.19*	Campus Examination Telephone Contacts	11/17/2025	TS
48160P	4.19.20*	Automated Correspondence Exam (ACE) Processing Overview	11/13/2025	SB/SE
48161A	4.19.21	Clerical	12/29/2025	SB/SE
50661Z	4.19.22	CAWR Control	7/2/2025	SB/SE
50662K	4.19.23	FUTA Control	10/15/2024	SB/SE
59919S	4.19.25*	Information Return Penalty (IRP) Procedures	8/25/2025	SB/SE
73754H	4.19.26*	Campus Backup Withholding Return Compliance Program Procedures	10/24/2022	SB/SE
<i>Chapter 4.20 Examination Collectibility</i>				
29628M	4.20.1*	Examination Collectibility Procedures	4/4/2025	SB/SE
<i>Chapter 4.21 Electronic Filing Program</i>				
28517U	4.21.1*	Monitoring the IRS e-file Program	8/20/2025	LB&I
<i>Chapter 4.22 National Research Program (NRP)</i>				
33006G	4.22.1	National Research Program Overview	3/7/2023	LB&I
33007R	4.22.2	NRP Case Building	5/3/2023	SB/SE
33008C	4.22.3	Classification of NRP Returns	11/6/2023	LB&I
33009N	4.22.4*	Examination of NRP Returns	8/5/2024	SB/SE
33011Z	4.22.5	Campus Compliance Operations Site	8/20/2026	LB&I
48403X	4.22.6*	Examination of Individual Income Tax Returns	12/14/2022	LB&I
50358Z	4.22.8	NRP EITC Component of the Individual Reporting Compliance Study	8/20/2026	RAAS
<i>Chapter 4.23 Employment Tax</i>				
35221R	4.23.1	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	5/22/2025	LB&I
35222C	4.23.2	Employment Tax Responsibilities and Coordination with Other Functions.	3/20/2024	Appeals
35223N	4.23.3	Employment Tax - Examination Programs and Examination Planning Procedures	8/26/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
35224Y	4.23.4	Employment Tax - General Procedures and Workpapers	2/8/2024	Appeals
35225j	4.23.5*	Employment Tax - Technical Guidelines for Employment Tax Issues	11/9/2023	LB&I
35226U	4.23.6	Classification Settlement Program (CSP)	2/13/2024	Appeals
35227F	4.23.7	Employment Tax on Tip Income	10/1/2024	Appeals
35228Q	4.23.8	Determining Employment Tax Liability	4/17/2024	LB&I
35229B	4.23.9	Employment Tax Penalty, Fraud, and Identity Theft Procedures	10/6/2022	Appeals
35231N	4.23.10	Report Writing Guide for Employment Tax Examinations	6/1/2023	LB&I
35232Y	4.23.11	Prompt Action in Tax Underpayment and Overassessment Cases	1/9/2025	Appeals
35233J	4.23.12	Delinquent Return Procedures	6/13/2023	Appeals
35234U	4.23.13	Adjusted Returns, Abatements and Claims	7/1/2024	SB/SE
35235F	4.23.14	Statute Control and Extension	1/9/2025	Appeals
35236Q	4.23.15	Technical Advice From the Office of Chief Counsel	1/9/2025	Appeals
52847R	4.23.17	Preparer Penalty Procedures for SB/SE Employment Tax	4/22/2022	SB/SE
59702V	4.23.18	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4/17/2023	LB&I
66111S	4.23.19	Employment Tax Case Assignment and Grading Criteria	3/24/2026	SB/SE
66486W	4.23.20	Voluntary Classification Settlement Program (VCSP) Procedures	9/8/2023	SB/SE
66694Y	4.23.21	Tax Compliance Officer Employment Tax Procedures	11/17/2021	SB/SE
67744D	4.23.22	Unagreed Employment Tax Case Procedures	2/27/2025	LB&I
69741Q	4.23.23	Employment Tax Workload Selection and Delivery	4/3/2023	SB/SE
71053V	4.23.25	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	3/19/2025	LB&I
52560H	4.23.26*	Campus Employment Tax Non-Filer Program	1/9/2024	SB/SE
<i>Chapter 4.24 Excise Tax</i>				
28303E	4.24.2	Form 637 Excise Tax Registrations	8/27/2025	SB/SE
28306L	4.24.5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4/16/2024	SB/SE
28307W	4.24.6	Technical Guidance and Information Processing for Excise Tax Examination Issues	3/18/2025	LB&I

* = *official use only*

Catalog	IRM	Title	Date	Audience
28309S	4.24.8	Examination Guidance for Excise Claims for Refund or Abatement	6/13/2024	SB/SE
28310T	4.24.9	Excise Tax Penalties Guidance	1/30/2025	SB/SE
35213R	4.24.10	Appeals Referral Procedures	6/16/2023	SB/SE
38334Z	4.24.13	Overview of Excise Fuel Compliance Program	9/9/2024	SB/SE
54956X	4.24.14	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	7/1/2025	SB/SE
57469Z	4.24.15*	Excise Fuel Compliance Inspection, Sampling and Shipping	1/29/2025	SB/SE
58891R	4.24.16	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	6/5/2023	SB/SE
58892C	4.24.17	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	8/18/2025	SB/SE
59137G	4.24.18	Excise Case Selection	10/17/2023	SB/SE
67929Q	4.24.20	Excise Tax Report Writing Guide	9/6/2023	SB/SE
67932N	4.24.21	Case Closings	8/28/2025	SB/SE
74339Y	4.24.22*	Campus Procedures for Excise Tax	7/16/2026	SB/SE
75166N	4.24.23	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	3/5/2026	SB/SE
75167Y	4.24.24	Form 637 Registration File Administration and Required Documentation	3/26/2026	SB/SE
75251P	4.24.25	Issue Management System, Notebook and Workpapers	12/3/2025	SB/SE
92987M	4.24.26	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	10/13/2023	SB/SE
<i>Chapter 4.25 Estate and Gift Tax</i>				
35011T	4.25.1	Estate and Gift Tax Examinations	3/15/2023	SB/SE
34469D	4.25.2*	Campus Estate and Gift	10/20/2023	SB/SE
58876C	4.25.3	Planning, Classification, and Selection	5/27/2026	SB/SE
58877N	4.25.4	International Estate and Gift Tax Examinations	5/26/2023	SB/SE
58878Y	4.25.5	Technical Guidelines for Estate and Gift Tax Issues	6/20/2023	SB/SE
58879J	4.25.6	Report Writing Guide for Estate and Gift Tax Examinations	12/7/2021	SB/SE
58880K	4.25.7	Estate and Gift Tax Penalty and Fraud Procedures	9/4/2024	SB/SE
58881V	4.25.8	Delinquent Returns and SFR Procedures	9/4/2024	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
58882G	4.25.9	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	10/26/2021	SB/SE
58883R	4.25.10	Case Closing Procedures	1/22/2025	SB/SE
58884C	4.25.11	Special Examination Procedures	5/26/2023	SB/SE
58885N	4.25.12	Valuation Assistance	4/21/2023	SB/SE
58886Y	4.25.13	Appeals, Mediation, and Settlement Procedures	10/7/2021	SB/SE
58887J	4.25.14	Miscellaneous Procedures	12/10/2021	SB/SE
<i>Chapter 4.26 Bank Secrecy Act</i>				
27699B	4.26.1	Introduction and Program Structure	8/14/2025	SB/SE
27702N	4.26.3*	Bank Secrecy Act, Case Selection (CS)	8/5/2025	SB/SE
35434W	4.26.4	BSA Search	8/26/2025	SB/SE
27703Y	4.26.5	Bank Secrecy Act History and Law	8/26/2025	SB/SE
27704J	4.26.6	Bank Secrecy Act Examiner Responsibilities	3/24/2026	SB/SE
27706F	4.26.7	Bank Secrecy Act Penalties	7/29/2025	SB/SE
27707Q	4.26.8	Special Procedures	11/21/2025	SB/SE
35436S	4.26.9	Examination Techniques For Bank Secrecy Act Industries	11/12/2019	SB/SE
27708B	4.26.10	Form 8300 History and Law	2/2/2026	SB/SE
27709M	4.26.11*	BSA Examiner Responsibilities for Form 8300 Examinations	2/6/2026	SB/SE
35437D	4.26.12	Examination Techniques for Form 8300 Industries	7/13/2021	SB/SE
35439Z	4.26.13	Structuring	8/21/2025	SB/SE
27711Y	4.26.14*	Disclosure	1/14/2026	SB/SE
35442W	4.26.15	General Program	1/13/2021	SB/SE
39110X	4.26.16	Report of Foreign Bank and Financial Accounts (FBAR)	8/26/2025	SB/SE
48401B	4.26.17*	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	9/4/2025	SB/SE
<i>Chapter 4.27 Bankruptcy</i>				
27750X	4.27.1*	Examiner Responsibilities and Procedures	7/9/2025	SB/SE
<i>Chapter 4.29 Pass-Through Control System</i>				
36921I	4.29.1	Overview of the PCS	8/6/2019	Appeals
36922T	4.29.2	Maintaining the PCS Database	8/9/2019	Appeals
36923E	4.29.3	PCS Database Elements	8/9/2019	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
36924P	4.29.4	PCS Reports	8/12/2019	Appeals
36925A	4.29.5	PCS TEFRA/ILSC Notices and Cover Letters	8/15/2019	Appeals
<i>Chapter 4.30 LB&I General Procedures</i>				
32528P	4.30.1	Pre-Filing Agreement Program	8/25/2020	LB&I
35661F	4.30.2	Other Technical Issues	8/21/2026	Appeals
48221R	4.30.4	Industry Program	6/12/2024	LB&I
<i>Chapter 4.31 Pass-Through Entity Handbook</i>				
36873J	4.31.1	LB&I Pass-Through Entities Practice Area	6/8/2023	Appeals
36874U	4.31.2*	TEFRA Examinations - Field Office Procedures	4/22/2025	Appeals
36879X	4.31.3*	TEFRA Examinations - CPF Procedures	5/11/2026	Appeals
35419H	4.31.4*	TEFRA Administrative Adjustment Request (AAR)	8/28/2025	Appeals
35421T	4.31.5*	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4/21/2025	LB&I
35422E	4.31.6*	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	8/8/2022	Appeals
50160J	4.31.7	TEFRA Bankruptcy	10/6/2020	LB&I
66796V	4.31.8*	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	10/15/2020	LB&I
72936D	4.31.9*	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	5/8/2026	Appeals
93594H	4.31.10	Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	4/4/2025	LB&I
93592L	4.31.11	Other PTE Topics	7/27/2023	LB&I
94581O	4.31.13*	Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	8/29/2025	LB&I
<i>Chapter 4.32 Abusive Transactions</i>				
38329G	4.32.1	Process Guide for Combating Abusive Tax Avoidance Transactions	6/20/2024	LB&I
38330H	4.32.2	The Abusive Transactions (AT) Process	2/3/2025	LB&I
38331S	4.32.3	Coordination and Roles of Cross-Functional Units	3/9/2023	SB/SE
<i>Chapter 4.33 Electronic Business</i>				
53050Q	4.33.1	Managing Electronic Records from Taxpayers and Third Parties	9/1/2020	SB/SE
<i>Chapter 4.34 SB/SE Emerging Issues</i>				
74522F	4.34.1	SB/SE Emerging Issue Process	12/16/2024	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 4.36 Joint Committee Procedures</i>				
32505Q	4.36.1	Joint Committee Process Overview	11/3/2023	LB&I
32891R	4.36.2	Identification of Joint Committee Cases	11/1/2023	LB&I
32892C	4.36.3	Examination Team Responsibilities	6/24/2025	LB&I
32893N	4.36.4	Joint Committee Review Team Procedures	11/2/2023	LB&I
32894Y	4.36.5	Reports	10/2/2024	LB&I
<i>Chapter 4.37 Financial Products and Transactions</i>				
27674G	4.37.1	Financial Products Specialty	7/28/2025	LB&I
<i>Chapter 4.38 Centralized Case Processing (CCP)</i>				
65288G	4.38.1*	Organization and Responsibilities	2/14/2025	SB/SE
<i>Chapter 4.46 LB&I Examination Process</i>				
38191S	4.46.1	General Information and Definitions	9/29/2026	LB&I
38194Z	4.46.3*	Planning the Examination	8/28/2025	LB&I
38195K	4.46.4	Executing the Examination	9/6/2023	LB&I
38196V	4.46.5	Resolving the Examination	12/3/2025	LB&I
38197G	4.46.6	Workpapers and Reports Resources	9/23/2025	LB&I
38201D	4.46.10	Outside Expert Program	3/15/2024	LB&I
<i>Chapter 4.47 Computer Audit Specialist</i>				
27549U	4.47.1	Computer Audit Specialist Program (CAS)	5/4/2026	All
27550V	4.47.2	CAS Technical and Procedural Information	5/6/2026	LB&I
34154B	4.47.3	Statistical Sampling Auditing Techniques	5/5/2026	All
<i>Chapter 4.48 Engineering Specialty</i>				
28459Z	4.48.1	Overview of Engineering Program	1/16/2025	All
31715E	4.48.2	Valuation Assistance for Cases Involving Works of Art	7/7/2025	Appeals
39439N	4.48.3	Valuation Guidelines	9/22/2020	LB&I
39441Z	4.48.4	Business Valuation Guidelines	9/22/2020	LB&I
39442K	4.48.5	Intangible Property Valuation Guidelines	9/22/2020	LB&I
39443V	4.48.6	Real Property Valuation Guidelines	9/22/2020	LB&I
<i>Chapter 4.50 LB&I Compliance Integration</i>				
69791W	4.50.1*	Campaign Development Process	1/13/2026	LB&I
69792H	4.50.2*	Other Workload Selection – Non-campaign Workstreams	2/18/2026	LB&I
69793S	4.50.3*	Large Corporate Compliance Program	12/19/2024	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
93591A	4.50.5*	Office of Tax Shelter Analysis (OTSA)	2/26/2025	LB&I
<i>Chapter 4.51 LB&I Case Management</i>				
33207T	4.51.2	LMSB Administrative Guidance	4/3/2026	LB&I
37347S	4.51.4	LB&I/Appeals Fast Track Settlement Program (FTS)	6/25/2024	Appeals
57674U	4.51.8	Compliance Assurance Process (CAP) Examinations	8/7/2025	LB&I
<i>Chapter 4.52 Global High Wealth Program</i>				
64023P	4.52.1*	Global High Wealth Program Processes and Procedures	12/12/2025	LB&I
<i>Chapter 4.54 LB&I Subject Matter Experts (SMEs)</i>				
92855B	4.54.1	Roles and Responsibilities of SMEs	8/8/2025	LB&I
<i>Chapter 4.60 International Procedures</i>				
35009H	4.60.1*	Exchange of Information	9/11/2026	All
35007L	4.60.2	Mutual Agreement Procedures and Report Guidelines	12/16/2025	LB&I
35008W	4.60.3*	Tax Treaty Related Matters	9/8/2025	LB&I
73684U	4.60.11*	International Compliance Assurance Program	7/24/2023	LB&I
<i>Chapter 4.61 International Examination Guidelines</i>				
27728T	4.61.3	Development of IRC 482 Cases	1/9/2023	LB&I
27738P	4.61.11	Development of IRC 367 Transactions and Issues	4/3/2020	LB&I
27739A	4.61.12	Foreign Investment in Real Property Tax Act	1/10/2025	LB&I
50701Y	4.61.13	Dual Consolidated Losses	7/23/2020	LB&I
73515G	4.61.14	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	10/8/2024	LB&I
<i>Chapter 4.62 International Relations</i>				
33000S	4.62.1	International Visitors Program	7/25/2025	All
33167U	4.62.3	Requests for Representation Funds and Gifts for Foreign Officials	9/3/2025	All
<i>Chapter 4.63 Withholding and International Individual Compliance</i>				
67713E	4.63.1	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	7/28/2025	LB&I
67714P	4.63.2	LB&I WIIC Practice Network Knowledge Management	1/14/2026	LB&I
67715A	4.63.3	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4/21/2025	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
67717W	4.63.4	Examination Procedures	3/2/2026	LB&I
<i>Chapter 4.64 Central Withholding Agreement (CWA) Program</i>				
66119C	4.64.1*	Case Development and Processing Guidelines	9/8/2020	LB&I
<i>Chapter 4.65 FATCA Foreign Financial Institution (FFI) Operational Procedures and Compliance</i>				
57672Y	4.65.1*	The IRS FFI List Publishing Processes Document	12/4/2025	LB&I
<i>Chapter 4.70 TE/GE Examinations</i>				
71182Z	4.70.1*	Affordable Care Act (ACA) Hospital Compliance Review	11/20/2025	TE/GE
57907G	4.70.3	Promoter Investigations	5/12/2025	LB&I
71613R	4.70.5	Issue Identification and Research	7/7/2026	TE/GE
71614C	4.70.6	Classification and Case Assignment (C&CA) Procedures	4/7/2026	TE/GE
71618U	4.70.7	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	12/4/2024	TE/GE
94107E	4.70.10	TE/GE Compliance Checks	5/29/2025	TE/GE
93349C	4.70.11	Administrative Matters	8/26/2025	TE/GE
93350D	4.70.12	Planning the Examination	11/19/2025	TE/GE
93351O	4.70.13	Executing the Examination	11/22/2023	TE/GE
93352Z	4.70.14*	Resolving the Examination	11/24/2023	TE/GE
93353K	4.70.15	Discrepancy Adjustments	11/20/2023	TE/GE
93354V	4.70.16	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	11/20/2023	TE/GE
93355G	4.70.17*	Claims and Abatements	11/28/2023	TE/GE
93362V	4.70.18	Tip Compliance Agreements	4/22/2026	TE/GE
93363G	4.70.19	Church Tax Inquiries and Examinations Under IRC 7611	11/22/2023	TE/GE
93364R	4.70.20	Bondholder Identification and Referrals	2/25/2026	TE/GE
<i>Chapter 4.71 Employee Plans Examination of Returns</i>				
61727K	4.71.21	Examination Procedures for Plans in U.S. Territories	5/15/2026	TE/GE
61730H	4.71.23	Bankruptcy Procedures	5/15/2026	TE/GE
<i>Chapter 4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures</i>				
55322V	4.81.12	Compliance Review of Form 8038-CP	6/12/2026	TE/GE
<i>Chapter 4.82 Tax Exempt Bonds Examination Guidelines</i>				
68187Y	4.82.3	Direct Pay Bonds	8/6/2026	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 4.103 Compliance Data Environment (CDE)</i>				
55116P	4.103.1	CDE Application and Procedures	3/21/2025	LB&I
<i>Chapter 4.119 BMF Liability Determination</i>				
55352J	4.119.1*	BMF Underreporter (BUR) Control	12/3/2025	SB/SE
55354F	4.119.3	BMF Underreporter (BUR) Manager and Coordinator Handbook	8/27/2025	SB/SE
55355Q	4.119.4*	BMF Underreporter (BUR) Program	11/26/2025	SB/SE
Part 5: Collecting Process				
<i>(Collecting activities which include selecting, identifying, assigning and settling cases.)</i>				
<i>Chapter 5.1 Field Collecting Procedures</i>				
27899D	5.1.1	Miscellaneous Collection Procedures	6/11/2026	SB/SE
27784D	5.1.2*	Remittances, Form 809 and Designated Payments	8/6/2025	All
27755A	5.1.3	Safety, Security, and Control	6/6/2025	SB/SE
27786Z	5.1.4	Jeopardy, Termination, Quick and Prompt Assessments	3/10/2022	SB/SE
27787K	5.1.5*	Balancing Civil and Criminal Cases	5/2/2025	SB/SE
27788V	5.1.7*	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	7/20/2026	SB/SE
27789G	5.1.8*	Courtesy Investigations	5/2/2025	SB/SE
35409L	5.1.9	Collection Appeal Rights	8/28/2025	SB/SE
27790H	5.1.10	Taxpayer Contacts	4/24/2025	SB/SE
27791S	5.1.11*	Delinquent Return Investigations	8/14/2025	SB/SE
27992F	5.1.12*	Cases Requiring Special Handling	8/1/2024	SB/SE
27794Z	5.1.14	Field Collection Techniques and Other Assignments	6/6/2025	SB/SE
28316H	5.1.15*	Abatements, Reconsiderations and Adjustments	3/17/2025	SB/SE
27558F	5.1.18*	Locating Taxpayers and their Assets	5/28/2025	SB/SE
37576X	5.1.19	Collection Statute Expiration	5/5/2026	SB/SE
50396N	5.1.20	Collection Inventory	10/7/2024	SB/SE
50718T	5.1.21	Collecting from Limited Liability Companies	10/7/2020	SB/SE
52164V	5.1.22	Disclosure	6/25/2026	SB/SE
52165G	5.1.23	Taxpayer Representation	10/18/2023	SB/SE
58417H	5.1.24*	Third-Party Payer Arrangements for Employment Taxes	5/20/2026	SB/SE
54431X	5.1.25*	IDRS and Data Security for Collection	2/26/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
61662Q	5.1.28*	Identity Theft for Collection Employees	8/15/2025	SB/SE
67152X	5.1.29*	Petition for Remission Program	3/27/2026	SB/SE
94260I	5.1.32	Whistleblower Claims in Field Collection	9/25/2026	SB/SE
94267H	5.1.33	Field Collection Fraud Development	3/18/2024	SB/SE
<i>Chapter 5.2 Reports</i>				
35459R	5.2.1	Collection Time Reporting	2/11/2026	SB/SE
35464K	5.2.4	Collection Reports	2/23/2026	SB/SE
<i>Chapter 5.3 Entity Case Management Systems</i>				
35466G	5.3.1	ENTITY Case Management System (ENTITY)	2/26/2025	SB/SE
<i>Chapter 5.4 Case Processing</i>				
49238W	5.4.10*	General Case Processing	7/15/2024	SB/SE
49239H	5.4.11	CCP Installment Agreements	9/4/2024	SB/SE
49241T	5.4.12*	Field Office Resource Team	4/20/2023	SB/SE
49242E	5.4.13	General CCP and Clerical Procedures	6/6/2025	SB/SE
<i>Chapter 5.5 Decedent Estates and Estate Taxes</i>				
35478Y	5.5.1	Decedent and Estate Tax Accounts	3/18/2020	Appeals
35479J	5.5.2	Probate Proceedings	4/28/2023	SB/SE
35481V	5.5.3	Working Decedent Cases	9/17/2020	SB/SE
35483R	5.5.4	Proof of Claim Procedures in Decedent Cases	5/15/2023	SB/SE
35485N	5.5.5	Processing Estate and Gift Tax Extensions	6/26/2020	Appeals
35486Y	5.5.6	Collection on Accounts with Special Estate Tax Elections	5/30/2023	SB/SE
35487J	5.5.7	Collecting Estate and Gift Tax Accounts	4/2/2024	SB/SE
35488U	5.5.8	Advisory Responsibilities for Processing Estate Tax Liens	1/15/2025	SB/SE
61777Q	5.5.9	Administrative and Judicial Actions for Estate Taxes	2/7/2025	SB/SE
<i>Chapter 5.6 Collateral Agreements</i>				
35489F	5.6.1	Collateral Agreements and Security Type Collateral	5/19/2023	Appeals
35491R	5.6.2	Maintenance	12/8/2020	SB/SE
<i>Chapter 5.7 Trust Fund Compliance</i>				
35495J	5.7.1	FTD Alerts	6/23/2026	SB/SE
35496U	5.7.2	Letter 903 Process	5/22/2025	SB/SE
35497F	5.7.3*	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	6/6/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
35498Q	5.7.4*	Investigation and Recommendation of the TFRP	7/1/2025	SB/SE
35499B	5.7.5	Collectibility Determination	5/30/2025	SB/SE
35501C	5.7.6	Trust Fund Penalty Assessment Action	6/5/2025	SB/SE
35502N	5.7.7	Payment Application and Refund Claims	5/28/2025	SB/SE
31077V	5.7.8	In-Business Repeater or Pyramiding Taxpayers	9/17/2026	SB/SE
47908V	5.7.9	Federal Contractors	1/13/2025	SB/SE
53316X	5.7.10	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	11/24/2023	SB/SE
<i>Chapter 5.8 Offer in Compromise</i>				
27839B	5.8.1	Overview	9/2/2025	Appeals
27841N	5.8.2	Centralized Offer in Compromise Initial Processing and Processability	6/14/2024	SB/SE
27842Y	5.8.3	Centralized Offer in Compromise Transfers, Perfection, and Case Building	6/18/2024	SB/SE
27843J	5.8.4	Investigation	4/25/2025	SB/SE
27844U	5.8.5*	Financial Analysis	4/23/2026	Appeals
27846Q	5.8.6	Collateral Agreements	10/10/2024	SB/SE
27847B	5.8.7	Return, Terminate, Withdraw, and Reject Processing	4/24/2025	SB/SE
27848M	5.8.8	Acceptance Processing	7/15/2026	SB/SE
27849X	5.8.9	Actions on Post-Accepted Offers	9/5/2024	Appeals
27853F	5.8.10	Special Case Processing	7/24/2024	Appeals
28904V	5.8.11	Effective Tax Administration	4/11/2024	Appeals
33096W	5.8.12	Independent Administrative Review	6/9/2026	Appeals
<i>Chapter 5.9 Bankruptcy and Other Insolvencies</i>				
39955S	5.9.1*	Overview of Bankruptcy	1/26/2026	All
39956D	5.9.2	The Bankruptcy Code and Collection	6/20/2025	All
39958Z	5.9.3*	Debtors' Delinquent Accounts	12/11/2024	SB/SE
39959K	5.9.4*	Common Bankruptcy Issues	9/5/2025	SB/SE
39961W	5.9.5*	Opening a Bankruptcy Case	9/15/2026	All
39962H	5.9.6*	Processing Chapter 7 Bankruptcy Cases	4/2/2026	SB/SE
39963S	5.9.7*	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	10/13/2023	SB/SE
39964D	5.9.8*	Processing Chapter 11 Bankruptcy Cases	12/30/2025	SB/SE
39966Z	5.9.9*	Processing Chapter 12 Bankruptcy Cases	5/5/2023	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
39967K	5.9.10*	Processing Chapter 13 Bankruptcy Cases	4/18/2025	SB/SE
39968V	5.9.11	Insolvency Mail Processing	4/18/2025	SB/SE
39969G	5.9.12	Insolvency Automated Processes	4/4/2025	SB/SE
39970H	5.9.13*	Manual Proofs of Claim and Common Claim Issues	3/13/2025	SB/SE
39971S	5.9.14*	Automated Proofs of Claim (APOC)	4/21/2025	SB/SE
39972D	5.9.15*	Payments in Bankruptcy	6/30/2025	SB/SE
39974Z	5.9.16*	Insolvency Case Monitoring	8/25/2025	SB/SE
39975K	5.9.17*	Closing a Bankruptcy Case	1/7/2026	All
39976V	5.9.18	Automated Discharge System (ADS)	8/13/2025	SB/SE
39977G	5.9.19	Insolvency Disclosure and Telephone Procedures	11/19/2025	SB/SE
51069N	5.9.20	Non-Bankruptcy Insolvencies	12/1/2022	SB/SE
62327Q	5.9.21	Electronic Proofs of Claim (EPOC)	6/10/2024	SB/SE
<i>Chapter 5.10 Seizure and Sale</i>				
35401B	5.10.1	Pre-Seizure Considerations	9/5/2024	SB/SE
35402M	5.10.2	Securing Approval for Seizure Actions and Post-Approval Actions	8/13/2025	SB/SE
35403X	5.10.3	Conducting the Seizure	9/9/2025	SB/SE
35404I	5.10.4	Actions Prior to Sale	6/9/2026	SB/SE
35405T	5.10.5	Sale Procedures	6/17/2026	SB/SE
35406E	5.10.6	Post Sale Actions and Responsibilities of Advisory	9/3/2025	SB/SE
35407P	5.10.7	Acquired Property and Property Redeemed by the United States	5/18/2021	SB/SE
34277B	5.10.8	Judicial Sales	5/18/2021	SB/SE
53036M	5.10.9	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	9/14/2020	SB/SE
<i>Chapter 5.11 Notice of Levy</i>				
35743K	5.11.1	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	7/13/2026	Appeals
35744V	5.11.2	Serving Levies, Releasing Levies and Returning Property	8/1/2025	Appeals
35746R	5.11.3	Jeopardy Levy without a Jeopardy Assessment	3/11/2024	Appeals
35747C	5.11.4	Bank Levies	2/15/2018	Appeals
35748N	5.11.5	Levy on Wages, Salary, and Other Income	7/29/2025	Appeals
35749Y	5.11.6	Notice of Levy in Special Cases	3/14/2024	Appeals
30480M	5.11.7*	Automated Levy Programs	10/22/2024	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 5.12 Federal Tax Liens</i>				
35750Z	5.12.1	Lien Program Overview	7/11/2018	Appeals
35751K	5.12.2	Notice of Lien Determinations	7/12/2024	Appeals
35752V	5.12.3*	Lien Release and Related Topics	9/3/2025	SB/SE
35753G	5.12.4	Judicial/Non-Judicial Foreclosures	6/25/2024	SB/SE
35754R	5.12.5*	Redemptions	8/6/2024	SB/SE
36255H	5.12.6	Appeals Processes Involving Liens	1/14/2026	SB/SE
58946P	5.12.7	Notice of Lien Preparation and Filing	7/18/2025	SB/SE
58947A	5.12.8	Notice of Lien Refiling	10/4/2024	Appeals
58949W	5.12.9	Withdrawal of Notice of Federal Tax Lien	9/6/2019	Appeals
58950X	5.12.10	Lien Related Certificates	7/24/2024	Appeals
58952T	5.12.11	Lien Special Topics	8/6/2024	Appeals
<i>Chapter 5.13 Collection Quality Measurement</i>				
35467R	5.13.1	Embedded Quality Collection Field Organizations Administrative Guidelines	10/6/2022	SB/SE
<i>Chapter 5.14 Installment Agreements</i>				
28331W	5.14.1*	Installment Agreements, Securing Installment Agreements (Payment Plans)	7/20/2026	Appeals
28504R	5.14.2*	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	6/5/2025	Appeals
28505C	5.14.3	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	10/20/2020	Appeals
28506N	5.14.4	Withdrawals and Installment Agreements with Special Circumstances	10/9/2020	Appeals
28507Y	5.14.5	Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	7/21/2026	Appeals
28509U	5.14.7	BMF Installment Agreements	3/15/2022	Appeals
28511G	5.14.9	Independent Review and Appeals	8/21/2025	SB/SE
33077P	5.14.10	Payroll Deduction Agreements and Direct Debit Installment Agreements	3/14/2022	Appeals
33078A	5.14.11	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	3/14/2022	Appeals
94806A	5.14.13	Routine and Manually Monitored Installment Agreement Dispositions	8/20/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
<i>Chapter 5.15 Financial Analysis</i>				
29227X	5.15.1	Financial Analysis Handbook	6/29/2026	Appeals
<i>Chapter 5.16 Currently Not Collectible</i>				
29751C	5.16.1*	Currently Not Collectible	3/3/2025	All
<i>Chapter 5.17 Legal Reference Guide for Revenue Officers</i>				
30793S	5.17.1	General Information	4/16/2025	SB/SE
57343S	5.17.2	Federal Tax Liens	4/29/2025	SB/SE
57344D	5.17.3	Levy and Sale	6/11/2026	SB/SE
30752X	5.17.4	Suits by the United States	4/24/2025	Appeals
57346Z	5.17.5	Suits Against the United States	6/13/2025	SB/SE
30754T	5.17.6	Summonses	5/29/2025	SB/SE
30755E	5.17.7	Liability of Third Parties for Unpaid Employment Taxes	6/23/2025	SB/SE
57347K	5.17.8	General Provisions of Bankruptcy	7/2/2026	SB/SE
57348V	5.17.9	Chapter 7 Bankruptcy (Liquidation)	4/23/2026	SB/SE
57349G	5.17.10*	Chapter 11 Bankruptcy (Reorganization)	1/27/2023	SB/SE
57350H	5.17.11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	6/9/2026	SB/SE
30756P	5.17.12	Investigations and Reports	5/2/2025	SB/SE
57351S	5.17.13	Insolvencies and Decedents' Estates	6/6/2023	SB/SE
57352D	5.17.14	Fraudulent Transfers and Transferee and Other Third Party Liability	6/17/2025	SB/SE
49712V	5.17.15	Termination and Jeopardy Assessments and Jeopardy Collection	2/28/2022	SB/SE
<i>Chapter 5.18 Liability Determination</i>				
36854C	5.18.1*	Automated Substitute for Return (ASFR) Program	9/11/2025	Appeals
36855N	5.18.2*	Business Returns IRC 6020(b) Processing	7/2/2024	SB/SE
<i>Chapter 5.19 Liability Collection</i>				
36860G	5.19.1*	Balance Due	2/3/2026	SB/SE
36861R	5.19.2*	Individual Master File (IMF) Return Delinquency	1/23/2026	SB/SE
36862C	5.19.3*	Backup Withholding Program	7/30/2025	SB/SE
36863N	5.19.4*	Enforcement Action	12/30/2024	SB/SE
36864Y	5.19.5*	ACS Inventory	3/3/2025	SB/SE
36865J	5.19.6*	ACS Support	6/11/2026	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
36866U	5.19.7*	Monitoring Offer In Compromise	8/26/2025	SB/SE
28018A	5.19.8	Collection Appeal Rights	3/27/2026	SB/SE
30604M	5.19.9*	Automated Levy Programs	2/19/2026	Appeals
34453T	5.19.10*	Collection Operations Transcript Processing	4/24/2026	SB/SE
39978R	5.19.11*	Withholding Compliance Program	10/24/2024	SB/SE
47931K	5.19.12	Centralized Lien Operation	4/16/2024	SB/SE
26077x	5.19.13*	Campus Procedures for Securing Financial Information	3/21/2025	Appeals
49610Y	5.19.14*	Trust Fund Recovery Penalty (TFRP)	2/8/2022	SB/SE
50362H	5.19.15*	Federal Agency Delinquency (FAD) Program	6/1/2023	SB/SE
55752N	5.19.16*	Compliance Services Collection Operations (CSCO) Clerical Procedures	3/13/2024	SB/SE
51133M	5.19.17*	Campus Procedures for Currently Not Collectible and Offers in Compromise	3/19/2025	Appeals
51815X	5.19.18*	Federal Employee/Retiree Delinquency Initiative (FERDI)	9/5/2025	SB/SE
52390T	5.19.19*	Campus Compliance International Case Processing (CCICP)	8/7/2025	SB/SE
57474S	5.19.21	Campus Procedures for Handling Identity Theft	8/13/2025	SB/SE
59241P	5.19.22*	Business Master File (BMF) Return Delinquency	5/9/2025	SB/SE
60934R	5.19.23*	Restitution - Based Assessments Processing	8/26/2025	SB/SE
68910J	5.19.24	Doubt as to Liability Offer in Compromise	3/19/2025	SB/SE
73755S	5.19.25*	Passport Program	10/10/2024	SB/SE
74714H	5.19.26	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	11/14/2023	SB/SE
95071X	5.19.27	Bipartisan Budget Act (BBA) Assessment Processing	2/25/2025	SB/SE
<i>Chapter 5.20 Abusive Tax Avoidance Transactions (ATAT)</i>				
38109M	5.20.1	Abusive Tax Avoidance Transaction Program	8/19/2026	SB/SE
38110N	5.20.2	Abusive Tax Avoidance Transactions Time Reporting	2/7/2025	SB/SE
38111Y	5.20.3	Third Party Contacts	1/12/2021	SB/SE
38112J	5.20.4	Summons Procedures	9/30/2024	SB/SE
38118X	5.20.6	Whipsaw Assessments	10/2/2024	SB/SE
38120J	5.20.7	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	8/26/2025	SB/SE
38121U	5.20.8*	Promoter/Preparer Investigations	9/30/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
51672Q	5.20.10	Identification and Processing of Frivolous Documents	4/4/2025	SB/SE
51673B	5.20.11	Examination Reconsiderations and Referrals	10/15/2024	SB/SE
51674M	5.20.12	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	8/11/2023	SB/SE
<i>Chapter 5.21 International and Insular Issues</i>				
20268G	5.21.1	Overview	7/1/2026	SB/SE
20354T	5.21.2	Offshore Information Gathering Techniques	8/15/2023	SB/SE
20355E	5.21.3*	Collection Tools for International Cases	8/7/2023	SB/SE
20356P	5.21.4	Payments Made in Foreign Currency	10/27/2017	SB/SE
20357A	5.21.5	International Field Calls	4/2/2018	SB/SE
20358L	5.21.6	Foreign Financial Account Reporting	2/4/2025	SB/SE
55072Y	5.21.7*	Special Cases	6/3/2020	SB/SE
65390T	5.21.8	Adjustments to International Cases	10/8/2024	SB/SE
Part 6: Human Resources Management				
<i>(Human resource management activities which include training and personnel.)</i>				
<i>Chapter 6.10 Agency Accountability Systems</i>				
53707Q	6.10.1	IRS Personnel Staffing Accountability	8/26/2026	All
<i>Chapter 6.213 Excepted Service</i>				
53379G	6.213.1	Employment in the Excepted Service	8/27/2026	All
<i>Chapter 6.250 Strategic Human Capital Management</i>				
53381S	6.250.3	Delegated Examining Authority	8/26/2026	All
<i>Chapter 6.300 Employment (General)</i>				
34636K	6.300.1	Employment (General)	9/1/2026	All
<i>Chapter 6.304 Expert and Consultant Appointments</i>				
53380H	6.304.1	Expert and Consultant Appointments	8/26/2026	All
<i>Chapter 6.307 Veterans Recruitment Appointments</i>				
20269R	6.307.1	Veterans Employment Programs and Restoration of Duty	9/1/2026	All
<i>Chapter 6.308 Volunteer Service</i>				
53369K	6.308.1	Student Volunteer Service	7/12/2022	All
<i>Chapter 6.315 Career and Career Conditional Employment</i>				
52705K	6.315.1	Career and Career-Conditional Employment	1/12/2024	All
92695J	6.315.2	Probationary Period for Career and Career-Conditional Employment	8/26/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 6.316 Temporary and Term Employment</i>				
58308V	6.316.1	Temporary, Term, and Volunteer Appointments	8/25/2026	All
<i>Chapter 6.330 Recruitment, Selection and Placement</i>				
53382D	6.330.1	Recruitment, Selection, and Placement	8/28/2026	HCO
<i>Chapter 6.332 Recruitment and Selection Through Competitive Examination</i>				
33013V	6.332.1	Workforce Recruitment Strategies	8/25/2026	All
75113A	6.332.2	New Hire Eligibility and Pre-Employment Review	4/6/2021	All
<i>Chapter 6.334 Temporary Assignments Under the Intergovernmental Personnel Act (IPA)</i>				
53371W	6.334.1	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	7/28/2025	HCO
<i>Chapter 6.335 Promotion and Internal Placement</i>				
34640S	6.335.1	IRS Merit Promotion Plan and Internal Placement	9/4/2026	All
39377A	6.335.2	Training and Development Programs under the Merit Promotion Plan	8/26/2026	All
<i>Chapter 6.337 Examining System</i>				
53384Z	6.337.1	Alternative Rating and Selection	11/3/2009	All
<i>Chapter 6.338 Qualification Requirements</i>				
53385K	6.338.1	Qualification Requirements	8/26/2026	All
<i>Chapter 6.339 Medical Qualification Determinations</i>				
53386V	6.339.1	Medical Qualification Determination Requirements	8/19/2022	All
<i>Chapter 6.340 Other Than Full-Time Career Employment</i>				
53387G	6.340.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	8/20/2026	All
<i>Chapter 6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)</i>				
54011B	6.350.1	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	8/21/2026	All
<i>Chapter 6.362 Pathways Program</i>				
39215B	6.362.1	External Pathways Program	2/23/2023	All
<i>Chapter 6.410 Learning and Education</i>				
32678W	6.410.1	Learning and Education Policy	4/23/2019	All
56035F	6.410.8	Learning Management System Standards	8/31/2026	All
57678M	6.410.9	Training Evaluation Policy	8/21/2026	All
74902R	6.410.10	Event Planning and Approval	8/21/2026	All

Catalog	IRM	Title	Date	Audience
<i>Chapter 6.430 Performance Management</i>				
37671V	6.430.1	Introduction to Performance Management	8/26/2026	All
37674C	6.430.4	Performance and Reduction in Force	8/25/2026	All
37672G	6.430.2	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)	6/30/2026	ALL
37673R	6.430.3	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts	6/30/2026	ALL
37675N	6.430.5	Performance Appraisals for Temporary Assignments	6/30/2026	ALL
<i>Chapter 6.432 Addressing Poor Performance</i>				
33014G	6.432.1	Requirements to Address Performance Issues	8/26/2026	All
<i>Chapter 6.451 Employee Recognition</i>				
30095H	6.451.1	Awards	8/26/2026	All
<i>Chapter 6.511 Position Classification</i>				
49822S	6.511.1	Position Management and Classification Policy and Operational Guidance	9/1/2026	All
<i>Chapter 6.530 Aggregate Limitations on Pay and Special Rate Schedules</i>				
20194B	6.530.1	Aggregate Limitation on Pay and Special Rate Schedules	12/22/2023	All
<i>Chapter 6.531 Pay Under the General Schedule</i>				
54090K	6.531.1	Pay Under the General Schedule and IRS Payband System	9/8/2026	All
<i>Chapter 6.536 Grade and Pay Retention</i>				
54089J	6.536.1	IRS Grade/Band and Pay Retention	9/1/2026	HCO
<i>Chapter 6.550 Pay Administration</i>				
53304F	6.550.1	Pay Administration - General	3/31/2022	All
69696Y	6.550.2	Premium Pay and Compensatory Time Off for Travel	9/22/2021	All
59159U	6.550.3	Severance Pay	3/29/2022	All
<i>Chapter 6.553 Reemployment of Civilian Retirees to Meet Exceptional Employment Needs</i>				
59931A	6.553.1	Reemployed Annuitants (REA) with a Salary Offset Waiver	9/1/2026	All
<i>Chapter 6.575 Recruitment, Relocation, Retention, and Extended Assignment Incentives</i>				
55210C	6.575.1	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	9/2/2026	All

Catalog	IRM	Title	Date	Audience
<i>Chapter 6.576 Voluntary Separation Incentive Payments (VSIP)</i>				
54012M	6.576.1	Use of Direct Buyouts (VSIP) and Job Swaps	7/14/2023	All
<i>Chapter 6.610 Hours of Duty</i>				
20195M	6.610.1	IRS Hours of Duty	12/17/2024	All
<i>Chapter 6.630 Absence and Leave</i>				
54211D	6.630.1	IRS Absence and Leave	8/1/2023	All
69450Y	6.630.2	Absence and Leave for Military-Related Reasons	9/2/2026	All
71176V	6.630.4	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	2/7/2024	All
92762P	6.630.5	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	8/27/2026	All
<i>Chapter 6.711 Labor-Management Relations</i>				
33015R	6.711.1	Labor Relations Authorities	8/27/2025	All
57117U	6.711.2	Processing Information Requests	3/25/2011	HCO
<i>Chapter 6.731 Suitability</i>				
33017N	6.731.1	Suitability Determinations for Employment	9/3/2026	All
<i>Chapter 6.735 Ethics Matters</i>				
48406E	6.735.1	Ethics Program Requirements	9/2/2026	All
74567S	6.735.2	Outside Employment	9/3/2026	All
<i>Chapter 6.752 Addressing Employee Misconduct</i>				
33019J	6.752.1	Disciplinary Suspensions of 14 Calendar Days or Less	9/4/2026	All
<i>Chapter 6.771 Agency Grievance System</i>				
33021V	6.771.1	Processing Agency Grievances	9/4/2026	All
<i>Chapter 6.792 Federal Employees' Health, Counseling, and Work/Life Programs</i>				
55803T	6.792.1	Child Care Subsidy Program	9/2/2026	All
<i>Chapter 6.800 Employee Benefits</i>				
37476W	6.800.1	Workers' Compensation Program	9/4/2026	All
54590P	6.800.2	IRS Telework Program	11/9/2023	HCO
57548X	6.800.3	Employee Assistance & Worklife Referral Program	9/4/2026	All
66284Y	6.800.4	Lactation Program	8/22/2025	All
<i>Chapter 6.959 IRS Broadbanding Systems - IRS Payband System</i>				
54145I	6.959.1	IRS Payband System	8/26/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Part 7: Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
<i>Chapter 7.1 TE/GE Administrative Procedures and Programs</i>				
36111E	7.1.1	Employee Plans	5/7/2026	TE/GE
32513Q	7.1.2	Exempt Organizations Administrative Procedures	2/2/2026	TE/GE
32589C	7.1.5	Employee Plans Technical Advice Procedures	6/11/2026	TE/GE
62625X	7.1.6	Employee Plans Technical - Case Processing Procedures	9/28/2026	TE/GE
69149U	7.1.7	Processing Information Requests	11/18/2025	TE/GE
<i>Chapter 7.2 TE/GE Closing Agreements</i>				
28391Y	7.2.1	Closing Agreements Originating in EP Technical	7/10/2026	TE/GE
36112P	7.2.2	Employee Plans Compliance Resolution System (EPCRS)	10/21/2025	TE/GE
35363Y	7.2.3	Tax Exempt Bonds Voluntary Closing Agreement Program	5/21/2026	TE/GE
67898C	7.2.4	Employee Plans Voluntary Closing Agreement Requests	10/16/2025	TE/GE
<i>Chapter 7.11 Employee Plans Determination Letter Program</i>				
36161K	7.11.1	Employee Plans Determination Letter Program	9/8/2026	TE/GE
35903C	7.11.2	EP Case Assignment Guide	7/14/2026	TE/GE
33049X	7.11.3	Tax Exempt Quality Measurement System (TEQMS)	4/10/2026	TE/GE
55915M	7.11.4	IRC 401(a) Pre-Approved Plans Program	5/28/2026	TE/GE
57219R	7.11.5	Proper Use of Determination Letter Caveats	6/8/2026	TE/GE
57220S	7.11.6	Multiemployer Plans	4/23/2026	TE/GE
57221D	7.11.7	Multiple Employer Plans	5/20/2026	TE/GE
56036Q	7.11.8	EP Determinations Closing Agreement Program	8/22/2025	TE/GE
57223Z	7.11.9	Mandatory and TEQMS Case Reviews	4/22/2026	TE/GE
66157Q	7.11.10	EP Examination and Fraud Referral Procedures	4/22/2026	TE/GE
62968R	7.11.11	Proposed Adverse Cases	4/21/2026	TE/GE
64076C	7.11.12	Preparing Technical Advice Requests	4/13/2026	TE/GE
71012A	7.11.13	Employee Plans Determination IDRS Access Procedures	8/21/2025	TE/GE
92991U	7.11.14	Administrative Desk Guide	9/25/2026	TE/GE
<i>Chapter 7.12 Employee Plans Guidelines</i>				
27562N	7.12.1	Plan Terminations	5/28/2026	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 7.13 Employee Plans Automated Processing Procedures</i>				
36027N	7.13.1	Determination Letter Applications	8/28/2025	TE/GE
36152Z	7.13.5	Letter Generation	7/10/2026	TE/GE
36154V	7.13.7	Moving Cases through the EDS Inventory Control Subsystem	8/15/2025	TE/GE
36155G	7.13.8	EDS Unpostables	8/13/2025	TE/GE
<i>Chapter 7.14 Employee Plans EDS User Manual</i>				
27761E	7.14.1	Introduction	8/21/2025	TE/GE
27762P	7.14.2	Data Entry	8/13/2025	TE/GE
27766H	7.14.5	Inventory Control System (ICS)	9/2/2025	TE/GE
27767S	7.14.6	Management Information System (MIS)	8/21/2025	TE/GE
<i>Chapter 7.15 Employee Plans TEDS User Manual</i>				
54997S	7.15.1	Employee Plans User Manual Introduction	8/21/2025	TE/GE
55001P	7.15.4	Tax Exempt Determination System (TEDS) Roles and Delegation	8/22/2025	TE/GE
55002A	7.15.6	Navigating the Tax Exempt Determination System (TEDS)	8/20/2025	TE/GE
55041Z	7.15.7	Electronic Case Processing	8/26/2025	TE/GE
55042K	7.15.8	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7/31/2025	TE/GE
<i>Chapter 7.20 Exempt Organizations Determination Letter Program</i>				
37433F	7.20.1	Exempt Organizations Determination Letter Overview	12/5/2024	TE/GE
36935W	7.20.2*	Determination Letter Processing of Exempt Organizations	2/3/2026	TE/GE
36937S	7.20.3	Processing Foundation Classification and Miscellaneous Requests	7/15/2026	TE/GE
36938D	7.20.4	Automatic Revocation and Other Special Determination Issues	5/7/2026	TE/GE
36940P	7.20.5	Review Procedures for EO Determinations	11/21/2025	TE/GE
49353M	7.20.6	Anti-Terrorism and Other Emerging Issues	1/30/2026	TE/GE
67561M	7.20.9*	Processing Form 1023-EZ	2/5/2026	TE/GE
<i>Chapter 7.21 Exempt Organizations Determinations Processing</i>				
27614E	7.21.1	Exempt Organizations Determinations Processing Overview	2/3/2026	TE/GE
27615P	7.21.2	Processing User Fees	2/4/2026	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
27618W	7.21.5	Determination Case Processing Assistance	2/3/2026	TE/GE
27621T	7.21.8	EDS Unpostables	2/4/2026	TE/GE
49700D	7.21.10	Processing EO Correspondence Requests	2/20/2026	TE/GE
<i>Chapter 7.22 Exempt Organizations Determination Letter Automation Systems</i>				
27951K	7.22.1	Determination Letter Automation Systems Overview	2/4/2026	TE/GE
66705U	7.22.4	Tax Exempt Determination System (TEDS) User Manual	2/19/2026	TE/GE
66706F	7.22.8	EP/EO Determination System (EDS) User Manual	2/5/2026	TE/GE
<i>Chapter 7.28 Exempt Organizations Disclosure Procedures</i>				
37474A	7.28.2	Information Disclosure to State Officials Under IRC 6104(c)	2/5/2026	TE/GE
52441Z	7.28.4	Public Inspection of Written Determinations Under IRC 6110	11/20/2025	TE/GE
<i>Chapter 7.40 LB&I Initiatives with Other Business Units</i>				
37894W	7.40.1	Industry Issue Resolution (IIR) Program	7/24/2026	Appeals
<i>Chapter 7.50 Form SS-8 Worker Classification Determinations</i>				
62288C	7.50.1*	Form SS-8 Processing Handbook	12/27/2023	All

Part 8: Appeals

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

Chapter 8.1 Appeals Function

36182N	8.1.1	Appeals Operating Directives and Guidelines	1/9/2024	Appeals
36184J	8.1.3	Working Cases in Appeals	4/4/2025	Appeals
50774D	8.1.6	Disclosure, Security and Outside Contacts	4/2/2026	Appeals
50777K	8.1.7	AQMS Purpose and Guidelines	7/26/2022	Appeals
50781S	8.1.8	Employee Tax Compliance	4/11/2019	Appeals
57550J	8.1.9	Closed Case Referrals and Customer Service Contacts	7/24/2026	Appeals
59405Z	8.1.10	Ex Parte Communications	9/21/2021	Appeals

Chapter 8.2 Pre 90-Day and 90-Day Cases

36187Q	8.2.1	Agreed Pre-90-Day Income Tax Cases	7/20/2026	Appeals
50782D	8.2.2	Statutory Notice of Deficiency Cases	4/4/2025	Appeals
50784Z	8.2.3	Related, Whipsaw and Inactive Cases	6/30/2025	Appeals

Chapter 8.4 Appeals Docketed Cases

36052Y	8.4.1	Procedures for Processing and Settling Docketed Cases	8/29/2025	Appeals
50785K	8.4.2	Campus Appeals Docketed Cases	8/21/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
68025Z	8.4.4	Examination Assistance Requests	3/14/2025	Appeals
<i>Chapter 8.6 Conference and Settlement Practices</i>				
36054U	8.6.1*	Conference and Issue Resolution	2/27/2025	Appeals
50786V	8.6.2	Appeals Case Memo Procedures	7/11/2025	Appeals
50787G	8.6.3	Appeals Rulings	3/12/2025	Appeals
50788R	8.6.4	Reaching Settlement and Securing an Appeals Agreement Form	6/16/2020	Appeals
58307K	8.6.5	Identity Theft Procedures	3/17/2025	Appeals
<i>Chapter 8.7 Technical and Procedural Guidelines</i>				
36060Y	8.7.1	Guidelines for Cases with Special Issues	3/10/2025	Appeals
33162R	8.7.3	Domestic and International Operations Programs	7/8/2025	Appeals
50789C	8.7.4	Appeals Estate and Gift Tax Cases	7/30/2019	Appeals
50790D	8.7.5	Transferee and Transferor Liabilities	1/22/2024	Appeals
50792Z	8.7.6	Appeals Bankruptcy Cases	3/11/2025	Appeals
50793K	8.7.7	Claim and Overassessment Cases	12/17/2019	Appeals
50794V	8.7.8	Tax Exempt and Government Entities (TE/GE) Cases	2/27/2025	Appeals
50795G	8.7.9	Joint Committee (JC) Cases	10/1/2025	Appeals
50796R	8.7.10	Excise Tax Cases and IRA Adjustments	12/13/2024	Appeals
50797C	8.7.11	Working Appeals Team Cases	9/4/2018	Appeals
72591Y	8.7.12	Appeals Innocent Spouse Case Procedures	6/10/2021	Appeals
50857T	8.7.13*	e-file Cases	2/27/2025	Appeals
57392N	8.7.14	Freedom of Information Act (FOIA) Administrative Appeal Cases	4/17/2023	Appeals
59921E	8.7.15	Administrative Cost and Qualified Offer Cases	8/4/2025	Appeals
59972V	8.7.16*	Appeals Employment Tax Procedures	1/14/2025	Appeals
63101S	8.7.17	Appeals Remittance Procedures	12/5/2024	Appeals
68470G	8.7.18	Return Preparer Misconduct Cases	3/4/2025	Appeals
68283H	8.7.19	Net Rate Netting Procedures for Appeals	4/25/2019	Appeals
70467D	8.7.20	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	3/10/2022	Appeals
70985E	8.7.21	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	2/26/2025	Appeals
<i>Chapter 8.10 Appeals Reports and Projects</i>				
36055F	8.10.1	Internal Reports	1/20/2026	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
50798N	8.10.2	Reports to Outside Officials	5/2/2025	Appeals
52445R	8.10.3	Appeals Inventory Validation Process	1/20/2026	Appeals
<i>Chapter 8.11 Penalties Worked in Appeals</i>				
36059X	8.11.1*	Return Related Penalties in Appeals	8/28/2025	Appeals
50868A	8.11.3	Return Preparer Penalty Cases	4/24/2019	Appeals
55125A	8.11.4	Penalty Appeals (PENAP)	3/10/2025	Appeals
55127W	8.11.5	International Penalties	9/29/2025	Appeals
55128H	8.11.6*	FBAR Penalties	8/28/2025	Appeals
55129S	8.11.7	Abusive Transaction Penalties	10/16/2024	Appeals
59756T	8.11.8	Miscellaneous Penalties	9/25/2025	Appeals
<i>Chapter 8.13 Closing Agreements</i>				
36039F	8.13.1	Processing Closing Agreements in Appeals	3/21/2025	Appeals
<i>Chapter 8.17 Settlement Computations and Statutory Notices of Deficiency</i>				
31908R	8.17.2	General Settlement and Rule 155 Computations	10/19/2023	Appeals
31909C	8.17.3	Preparing a Statement of Account	1/21/2026	Appeals
31912Z	8.17.4	Notices of Deficiency	12/22/2025	Appeals
31913K	8.17.5	Special Computation Formats, Forms and Worksheets	3/13/2025	Appeals
50799Y	8.17.6	Interest Issues in Settlement Computations	3/13/2025	Appeals
50801Z	8.17.7	Penalties/Additions to Tax in Computations	6/13/2025	Appeals
<i>Chapter 8.18 Valuation Assistance</i>				
31885D	8.18.1	Valuation Assistance Procedures	5/14/2025	Appeals
<i>Chapter 8.19 Appeals Pass-Through Entity Handbook</i>				
36945S	8.19.1	Procedures and Authorities	8/27/2025	Appeals
36946D	8.19.2	Managers/TEFRA Resources	5/8/2025	Appeals
36952H	8.19.6	Partner Cases	5/13/2025	Appeals
41804U	8.19.7	Administrative Adjustment Request	5/13/2025	Appeals
48402M	8.19.8	Collection Cases	7/2/2025	Appeals
38688A	8.19.9	Non-TEFRA Procedures	8/28/2025	Appeals
52410A	8.19.10	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	12/20/2021	Appeals
52412W	8.19.11	Agreed TEFRA Partnership Cases	5/9/2025	Appeals
52413H	8.19.12	Final Partnership Administrative Adjustment	5/13/2025	Appeals
52414S	8.19.13	Docketed and Department of Justice Cases	5/13/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
72987U	8.19.14	Bipartisan Budget Act of 2015 (BBA)	10/19/2021	Appeals
<i>Chapter 8.20 Account and Processing Support (APS)</i>				
33442C	8.20.3	Appeals Centralized Database System (ACDS)	12/8/2025	Appeals
36043N	8.20.5*	Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	8/5/2026	Appeals
36044Y	8.20.6	Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	8/28/2025	Appeals
36045J	8.20.7	Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	8/10/2026	Appeals
40991U	8.20.10	Appeals Processing Employee Automated System (PEAS)	3/10/2025	Appeals
95916H	8.20.13	Appeals Case Management System (ACMS)	7/31/2026	Appeals
<i>Chapter 8.21 Appeals Statute Responsibility</i>				
39926P	8.21.1	General Statute Responsibility	4/12/2019	Appeals
39927A	8.21.2	Account and Processing Support (APS) Statute Responsibility	2/8/2022	Appeals
39929W	8.21.3	Appeals Technical Employees Statute Responsibility	8/31/2018	Appeals
39930X	8.21.4	Appeals Management Statute Responsibility	4/12/2019	Appeals
39932T	8.21.5	Statutes on Collection Cases	6/16/2021	Appeals
39933E	8.21.6	Statute Information on TEFRA Cases	12/20/2021	Appeals
39934P	8.21.7	Barred Statute Procedures	7/7/2025	Appeals
<i>Chapter 8.22 Collection Due Process</i>				
49156R	8.22.4	Collection Due Process Appeals Program	9/24/2025	Appeals
49157C	8.22.5	Receipt, Control and Pre-Conference Considerations	5/27/2026	Appeals
58569K	8.22.6	Cases Requiring Special Handling	8/26/2020	Appeals
58571W	8.22.7	Alternatives to Collection Action	8/26/2020	Appeals
58572H	8.22.8	Liability Issues and Relief from Liability	9/3/2025	Appeals
58573S	8.22.9	Closing and Post Closing Actions	8/11/2022	Appeals
<i>Chapter 8.23 Offer in Compromise</i>				
50802K	8.23.1	Offer in Compromise Overview	8/21/2025	Appeals
50803V	8.23.2	Receipt and Control of Non-Collection Due Process (CDP) Offers	3/10/2025	Appeals
50804G	8.23.3	Evaluation of Offers in Compromise	8/21/2023	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
50805R	8.23.4	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	12/5/2024	Appeals
93320P	8.23.7	Doubt as to Liability (DATL) Offers in Compromise	9/27/2022	Appeals
<i>Chapter 8.24 Collection Appeals Program and Jeopardy Levy Appeals</i>				
50808Y	8.24.1	Collection Appeals Program (CAP)	4/24/2026	Appeals
59045F	8.24.2	Jeopardy Levy Appeals	11/19/2025	Appeals
<i>Chapter 8.25 Trust Fund Recovery Penalty (TFRP)</i>				
50809J	8.25.1*	Trust Fund Recovery Penalty (TFRP) Overview and Authority	9/11/2018	Appeals
50810K	8.25.2	Working Trust Fund Recovery Penalty Cases in Appeals	7/23/2020	Appeals
<i>Chapter 8.26 Alternative Dispute Resolution (ADR) Program</i>				
50812G	8.26.1	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	3/13/2025	Appeals
50813R	8.26.2	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	6/23/2017	Appeals
50814C	8.26.3	Fast Track Mediation for Collection Cases	11/20/2025	Appeals
50815N	8.26.4	Early Referral Procedures	3/13/2025	Appeals
50909K	8.26.5	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	3/14/2025	Appeals
51838W	8.26.7	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	3/13/2025	Appeals
52580Z	8.26.8	Compliance Assurance Process - Fast Track Settlement	4/4/2025	Appeals
59866Q	8.26.9	Post-Appeals Mediation Procedures for Collection Cases	3/17/2025	Appeals
64006E	8.26.11	Rapid Appeals Process (RAP)	6/23/2017	Appeals
<i>Chapter 8.27 Shared Team of Administrative and Redaction Support (STARS)</i>				
93250C	8.27.1	Administrative Support	8/25/2025	Appeals
93251N	8.27.2	Redactor Support	8/25/2025	Appeals
Part 9: Criminal Investigation				
<i>(Criminal violations of the Internal Revenue Code and related financial crimes.)</i>				
<i>Chapter 9.1 Criminal Investigation Mission and Strategies</i>				
36200Y	9.1.1	Mission	8/28/2025	CI
36201J	9.1.2	Authority	3/31/2025	CI

* = official use only

Catalog	IRM	Title	Date	Audience
36229L	9.1.3	Criminal Statutory Provisions and Common Law	5/21/2024	CI
36202U	9.1.4	Criminal Investigation Directives and Functional Delegations of Authority	2/5/2026	CI
<i>Chapter 9.2 Skills and Training</i>				
36231X	9.2.1	Training	7/3/2025	CI
36226E	9.2.2	Physical Fitness Program	1/7/2025	CI
36228A	9.2.3	Use of Force Procedures	3/28/2025	CI
<i>Chapter 9.3 Disclosure and Publicity</i>				
36250E	9.3.1	Disclosure	12/18/2024	CI
36251P	9.3.2	Publicity and Internal Communications	8/12/2026	CI
<i>Chapter 9.4 Investigative Techniques</i>				
36203F	9.4.1	Investigation Initiation	3/24/2026	CI
36205B	9.4.2	SOURCES OF INFORMATION	6/23/2025	CI
36207X	9.4.4	Requests for Information	4/6/2026	CI
36208I	9.4.5	Interviews	4/1/2026	CI
36209T	9.4.6	Surveillance and Non-Consensual Monitoring	8/9/2024	CI
36210U	9.4.7	CONSENSUAL MONITORING	7/5/2024	CI
36211F	9.4.8	Undercover Operations	4/5/2024	CI
36212Q	9.4.9	Search Warrants, Evidence and Chain of Custody	2/10/2025	CI
36214M	9.4.11	Investigative Services	8/6/2026	CI
36215X	9.4.12	Arrests	7/1/2025	CI
36232I	9.4.13	Financial Investigative Task Force	11/6/2023	CI
<i>Chapter 9.5 Investigative Process</i>				
36216I	9.5.1	Administrative Investigations and General Investigative Procedures	4/2/2026	CI
36462Y	9.5.2	Grand Jury Investigations	2/7/2024	CI
36218E	9.5.3	Criminal Investigation Strategies	7/8/2024	CI
36233T	9.5.5	Money Laundering and Currency Crimes	3/31/2026	CI
36222M	9.5.8	Investigative Reports	5/29/2024	CI
36223X	9.5.9	Methods of Proof	7/29/2024	CI
36463J	9.5.11	Other Investigations	11/19/2025	CI
49908P	9.5.12	Processing Completed Criminal Investigation Reports	3/30/2026	CI
36234E	9.5.13	Civil Considerations	8/25/2025	CI
36235P	9.5.14	Closing Procedures	4/1/2026	CI

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 9.6 Trial and Court Related Activities</i>				
36464U	9.6.2	Plea Agreements and Sentencing Process	3/27/2026	CI
36465F	9.6.3	Pre-Trial Procedures	7/9/2024	CI
36225T	9.6.4	Trial	7/9/2024	CI
<i>Chapter 9.7 Asset Seizure and Forfeiture</i>				
36428C	9.7.1	Roles, Responsibilities, and Authorities	12/12/2024	CI
35087F	9.7.2	Civil Seizure and Forfeiture	1/16/2025	CI
36431Z	9.7.3	Criminal Forfeiture	11/20/2025	CI
36433V	9.7.4	PRE-SEIZURE PLANNING	1/29/2025	CI
36432K	9.7.5	Forms, Processing, and Documentation	11/9/2023	CI
36435R	9.7.6	Custody and Storage of Seized Assets	7/24/2024	CI
36436C	9.7.7	Claims And Petitions	8/26/2025	CI
36437N	9.7.8	Disposition of Seized and Forfeited Property	8/28/2025	CI
37396N	9.7.9	Equitable Sharing and Reverse Asset Sharing	8/29/2025	CI
37219Z	9.7.10	International Seizures and Forfeitures	8/28/2025	CI
36438Y	9.7.11	Abandoned Property	3/27/2025	CI
36439J	9.7.12	Evidence Seizures	3/28/2025	CI
36440K	9.7.13	Title 26 Seizures for Forfeiture	11/24/2025	CI
<i>Chapter 9.8 Scheme Development</i>				
36442G	9.8.1	Scheme Development Center	1/30/2025	CI
<i>Chapter 9.9 Criminal Investigation Management Information System (CIMIS)</i>				
36446Y	9.9.1	Employee Criminal Investigation Management Information System Responsibilities and Procedures	3/27/2026	CI
36449F	9.9.4	Criminal Investigation Management Information System Data Fields	4/2/2026	CI
<i>Chapter 9.10 Administrative Databases and Software</i>				
36425V	9.10.1	Criminal Investigation Management Information System Equipment Inventory	6/30/2025	CI
<i>Chapter 9.11 Fiscal and Personnel Matters</i>				
36461N	9.11.1	Fiscal and Budgetary Matters	11/19/2025	CI
36466Q	9.11.2	Domestic and Foreign Travel	3/30/2026	CI
36459B	9.11.3	INVESTIGATIVE PROPERTY	7/31/2025	CI
36460C	9.11.4	Personnel Matters	8/12/2025	CI
94302D	9.11.5	Special Agent Medical Policies	4/7/2026	CI

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 9.12 Administrative and Recordkeeping Matters</i>				
36416K	9.12.1	Miscellaneous Administrative Procedures	4/3/2026	CI
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
<i>Chapter 10.2 Physical Security Program</i>				
51711E	10.2.1	Physical Security	1/11/2023	All
51716H	10.2.5	Identification Media	3/11/2024	All
51717S	10.2.6	Pocket Commissions	9/4/2026	All
51720P	10.2.8	Incident Reporting	6/14/2023	All
51721A	10.2.9	Occupant Emergency Program	10/21/2024	All
51728Z	10.2.14	Methods of Providing Protection	4/24/2025	All
71162H	10.2.18	Physical Access Control (PAC)	3/5/2025	All
<i>Chapter 10.5 Privacy and Information Protection</i>				
49876Q	10.5.1	Privacy Policy	5/8/2025	All
49877B	10.5.2	Privacy Compliance and Assurance (PCA) Program	9/15/2025	All
49879X	10.5.4	Incident Management Program	4/29/2025	All
49880Y	10.5.5	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	4/21/2026	All
49881J	10.5.6	Privacy Act	9/2/2025	All
49882U	10.5.7	Use of Pseudonyms by IRS Employees	7/14/2025	All
49883F	10.5.8*	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	5/21/2025	All
<i>Chapter 10.6 Continuity Operations</i>				
59988F	10.6.1	Overview of Continuity Planning	8/26/2025	All
71637B	10.6.2	Continuity Plan Requirements	3/21/2022	All
71636Q	10.6.3	Test, Training, and Exercise Requirements	3/21/2022	Commissioner
71634U	10.6.4	Incident Management Program	3/18/2022	All
71633J	10.6.5	Annual Certification Requirements	3/18/2022	Commissioner
71632Y	10.6.6	Pandemic Plan Requirements	3/18/2022	All
75036Y	10.6.7	Emergency Notification System	7/1/2022	HCO
95615T	10.6.8	Automated External Defibrillator (AED) Program	9/26/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 10.8 Information Technology (IT) Security</i>				
49446Y	10.8.1*	Security Policy	4/30/2025	All
49072Q	10.8.2*	IT Security Roles and Responsibilities	4/29/2025	All
53312F	10.8.5*	Domain Name System (DNS) Security Policy	5/12/2025	IT
50384V	10.8.6*	Application Security and Development	9/12/2025	IT
75047F	10.8.11*	Application Security Policy	9/19/2024	IT
93794J	10.8.12*	Container Platform Security Policy	2/16/2024	IT
94199Q	10.8.13*	Business Impact Analysis (BIA) Security Policy	6/3/2024	IT
72452Y	10.8.15*	General Platform Operating System Security Policy	5/12/2025	IT
54962B	10.8.21*	Database Security Policy	9/2/2025	IT
55175G	10.8.22*	Web Server Security Policy	5/12/2025	All
71249P	10.8.23*	Application Server Security Policy	8/27/2025	IT
68066U	10.8.24*	Cloud Computing Security Policy	2/2/2024	IT
49826K	10.8.26*	Government Furnished and Personally Owned Mobile Device Security Policy	12/23/2024	IT
50851F	10.8.27*	Personal Use of Government Furnished Information Technology Equipment and Resources	9/12/2024	IT
72592J	10.8.33*	Mainframe System Security Policy	8/14/2025	IT
50208S	10.8.34*	IDRS Security Controls	4/10/2025	All
49074M	10.8.50*	Enterprise Incident, Vulnerability, and Security Patch Management	3/11/2024	IT
51043H	10.8.54*	Minimum Firewall Administration Requirements	7/22/2024	All
66020C	10.8.55*	Network Security Policy	8/25/2025	All
51228U	10.8.60*	IT Service Continuity Management (ITSCM) Policy and Guidance	7/26/2024	All
51230G	10.8.62*	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	1/18/2024	IT
93425T	10.8.63*	Central Log Server Security Policy	5/15/2025	IT
<i>Chapter 10.9 National Security Information</i>				
51732H	10.9.1	Classified National Security Information	11/6/2023	All
<i>Chapter 10.10 Identity Assurance</i>				
72356P	10.10.1	IRS Electronic Signature (e-Signature) Program	8/12/2024	All
75235P	10.10.2	Authentication Risk Assessments in Non-Digital Channels	9/16/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
93548T	10.10.3*	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	4/14/2025	All
94861Z	10.10.4	Authorization of Entity Access	3/5/2025	All
<i>Chapter 10.23 Personnel Security</i>				
51141M	10.23.1	National Security Positions and Access to Classified Information	8/28/2026	All
51142X	10.23.2	Contractor Investigations	8/28/2026	All
51144T	10.23.3	Personnel Security/Suitability for Employment and Personnel Security Operations	8/26/2026	All
<i>Chapter 10.24 Artificial Intelligence</i>				
94836O	10.24.1*	IRS Policy for Artificial Intelligence (AI) Governance	8/10/2026	All
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
<i>Chapter 11.1 Communications</i>				
31861T	11.1.1	Introduction	4/10/2026	C&L
31863P	11.1.3	Contact with the Public and the Media	4/13/2026	C&L
37584X	11.1.4	Content Policies and Standards for Intranet Sites	6/29/2026	All
<i>Chapter 11.3 Disclosure of Official Information</i>				
30423R	11.3.1	Introduction to Disclosure	8/3/2023	All
30424C	11.3.2	Disclosure to Persons with a Material Interest	3/11/2025	All
30425N	11.3.3	Disclosure to Designees and Practitioners	7/28/2023	All
30426Y	11.3.4	Congressional Inquiries	7/21/2023	All
30427J	11.3.5	Fees	1/18/2024	All
30428U	11.3.6	Seals and Certifications	7/28/2023	All
30429F	11.3.7	Freedom of Information Act Reading Room Operations	8/11/2023	All
30432C	11.3.9	Exempt Organizations	2/7/2025	All
30433N	11.3.10	Employee Plans Information	7/27/2023	All
30434Y	11.3.11	Other Information Available to the Public	7/31/2023	All
30435J	11.3.12	Designation of Documents	8/11/2023	All
30436U	11.3.13	Freedom of Information Act	10/6/2025	All
30444U	11.3.21	Investigative Disclosure	8/16/2024	All

* = official use only

Catalog	IRM	Title	Date	Audience
30445F	11.3.22	Disclosure to Federal Officers and Employees for Tax Administration Purposes	8/9/2024	All
30446Q	11.3.23	Disclosure to the Government Accountability Office (GAO)	8/3/2023	All
30447B	11.3.24	Disclosures to Contractors	8/31/2023	All
30448M	11.3.25	Disclosure to Foreign Countries Pursuant to Tax Treaties	8/11/2023	All
30449X	11.3.26	Wagering Tax Information	8/10/2023	All
30450Y	11.3.27	Disclosure of Returns and Return Information to Grand Juries	8/10/2023	All
30451J	11.3.28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	4/17/2025	All
30452U	11.3.29	Disclosure to Government Agencies for Administration of Nontax Laws	9/24/2025	All
30453F	11.3.30	Disclosure to the President	3/31/2025	All
30454Q	11.3.31	Tax Check Reports on Federal Appointees	1/16/2024	All
30455B	11.3.32	Disclosure to States for Tax Administration Purposes	8/14/2023	All
30457X	11.3.34	Disclosure for Non-tax Criminal Violations	8/17/2023	All
30458I	11.3.35	Requests and Demands for Testimony and Production of Documents	4/14/2025	All
30459T	11.3.36	Safeguard Review Program	2/24/2025	All
30461F	11.3.37	Recordkeeping and Accounting for Disclosures	3/31/2025	All
30463B	11.3.39	Computer Matching and Privacy Protection Act	1/16/2025	All
30464M	11.3.40	Disclosures Involving Trust Fund Recovery Penalty Assessments	9/6/2023	All
66438M	11.3.41*	Disclosure Case Processing and Inventory Management	4/18/2025	PVCY
<i>Chapter 11.4 Office of Governmental Liaison</i>				
33481B	11.4.1	Governmental Liaison Operations	4/21/2025	PVCY
33482M	11.4.2	Data Exchange Program	7/14/2025	PVCY
<i>Chapter 11.5 Legislative Affairs</i>				
48639B	11.5.1	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	8/12/2022	All
39914X	11.5.2	Congressional Affairs Program	1/14/2026	All
67879V	11.5.4	Legislative Analysis and Tracking Implementation Services Program	6/12/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 11.51 Large Business and International Communications</i>				
49775E	11.51.1	LB&I Audit Program Process for TIGTA and GAO	5/21/2025	LB&I
68000E	11.51.2*	LB&I Source Publishing Standards	6/12/2024	LB&I
95355A	11.51.3	Preparation of Compliance Alerts	6/11/2026	LB&I
<i>Chapter 11.53 Small Business/Self-Employed</i>				
48692E	11.53.3	CSO Support, Disaster Assistance and Issue Management Resolution System	4/6/2015	SB/SE
48693P	11.53.4	Oversight Liaison Programs	4/10/2023	SB/SE
48694A	11.53.5	Stakeholder Liaison (SL) Activities	1/14/2015	SB/SE
<i>Chapter 11.55 Taxpayer Services</i>				
49223X	11.55.2	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	6/2/2025	TS

Part 13: Taxpayer Advocate Service

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

<i>Chapter 13.1 Taxpayer Advocate Case Procedures</i>				
35723S	13.1.4*	TAS Authorities	8/4/2026	TAS
30655D	13.1.5	Taxpayer Advocate Service (TAS) Confidentiality	8/25/2025	TAS
30657Z	13.1.6	Casework Communications	8/6/2025	TAS
30658K	13.1.7	Taxpayer Advocate Service (TAS) Case Criteria	3/9/2026	TAS
30659V	13.1.8	Congressional Affairs Program	8/26/2025	TAS
30660W	13.1.9	Executive Correspondence Case Procedures	9/14/2026	All
30661H	13.1.10*	Special Processes	6/6/2025	TAS
30662S	13.1.11	Case and Inventory Management	6/10/2025	TAS
30663D	13.1.12	Technical Advisors and the Virtual Team Process	9/9/2026	All
35726Z	13.1.14	Suspension of the Statutes of Limitation Under IRC §7811(d)	4/1/2025	All
35727K	13.1.15	Customer Complaints/RRA98 §1203 Procedures	12/26/2023	TAS
35728V	13.1.16	Receipt and Intake of TAS Cases	6/4/2026	TAS
47430U	13.1.17	Transferring TAS Cases	8/14/2023	TAS
47431F	13.1.18	Processing TAS Cases	6/5/2025	TAS
47432Q	13.1.19	TAS Operations Assistance Request (OAR) Process.	9/8/2025	TAS
47433B	13.1.20*	TAS Taxpayer Assistance Order (TAO) Process	11/26/2025	TAS
47434M	13.1.21	Closing TAS Cases	1/24/2024	TAS
49944H	13.1.22	Manual Inventory Balancing Procedures	8/4/2022	TAS

* = *official use only*

Catalog	IRM	Title	Date	Audience
52344F	13.1.23	Taxpayer Representation	3/16/2026	TAS
71441H	13.1.24	Advocating for Case Resolution	8/29/2025	TAS
<i>Chapter 13.2 Systemic Advocacy</i>				
30665Z	13.2.1	Systemic Advocacy Overview	7/16/2025	TAS
30666K	13.2.2	Systemic Advocacy Management System (SAMS) Administration	10/2/2024	TAS
32654M	13.2.3	Evaluating and Reviewing Systemic Issues	10/17/2022	All
73767K	13.2.5	Advocacy Projects	8/10/2026	All
73769G	13.2.7	Collaborative Efforts	4/24/2026	TAS
73770H	13.2.8	National Taxpayer Advocate's Annual Reports to Congress (ARC)	6/26/2024	All
<i>Chapter 13.3 National Taxpayer Advocate (NTA) Toll-Free Program</i>				
30667V	13.3.1*	NTA Toll-free Procedures	8/25/2025	All
<i>Chapter 13.4 TAS TAMIS Guide</i>				
35620K	13.4.2	Administration and Security	3/21/2023	TAS
<i>Chapter 13.5 TAS Balanced Measures</i>				
32657T	13.5.1	TAS Balanced Performance Measurement System	3/16/2023	TAS
<i>Chapter 13.6 Taxpayer Advocate Service Communications</i>				
35731S	13.6.1	Internal and External Communications	12/2/2022	TAS
<i>Chapter 13.7 Taxpayer Advocacy Panel Program</i>				
47230S	13.7.1	Taxpayer Advocacy Panel Operating Procedures	6/12/2025	TAS
<i>Chapter 13.8 Low Income Tax Clinic Program</i>				
47233z	13.8.1	Low Income Taxpayer Clinic Program Operating Procedures	8/4/2025	TAS
<i>Chapter 13.9 The National Taxpayer Advocate Office</i>				
47234K	13.9.1	Procedures for Taxpayer Advocate Directives	12/12/2025	All
92853F	13.9.2	TAS Audit Coordination	8/22/2025	TAS
<i>Chapter 13.10 Taxpayer Advocate Service (TAS) Policies, Procedures and Internal Controls</i>				
94837Z	13.10.1	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	3/17/2025	TAS
94838K	13.10.2	Maintaining Internal Controls	9/9/2025	TAS
94841H	13.10.5	TAS Security and Continuity of Operations	3/19/2025	TAS

* = official use only

Catalog	IRM	Title	Date	Audience
Part 20: Penalty and Interest				
<i>(Assessment and abatement of penalties and interest.)</i>				
Chapter 20.1 Penalty Handbook				
33067T	20.1.1*	Introduction and Penalty Relief	11/25/2025	Appeals
33068E	20.1.2*	Failure To File/Failure To Pay Penalties	12/30/2025	All
33071B	20.1.3*	Estimated Tax Penalties	2/5/2025	Appeals
36750J	20.1.4*	Failure to Deposit Penalty	4/17/2026	Appeals
33073X	20.1.5	Return Related Penalties	6/3/2026	Appeals
33072M	20.1.6	Preparer, Promoter, Material Advisor Penalties	8/10/2026	Appeals
33064M	20.1.7*	Information Return Penalties	3/13/2025	All
33063B	20.1.8*	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	8/7/2026	Appeals
33061F	20.1.9	International Penalties	1/29/2021	Appeals
33062Q	20.1.10*	Miscellaneous Penalties	8/12/2026	Appeals
50742T	20.1.11	Excise Tax and Associated Penalties	2/6/2026	All
52679Z	20.1.12	Penalties Applicable to Incorrect Appraisals	8/10/2026	Appeals
57073D	20.1.13	Material Advisor and Reportable Transactions Penalties	8/10/2026	Appeals
Chapter 20.2 Interest				
32961E	20.2.1*	Interest Introduction, Standards and Guidelines	1/14/2025	All
32965W	20.2.4*	Overpayment Interest	1/31/2025	All
32966H	20.2.5*	Interest on Underpayments	7/8/2025	All
32968D	20.2.7*	Abatement and Suspension of Underpayment Interest	3/25/2025	All
32971A	20.2.9	Interest on Carryback of Net Operating Loss	7/12/2024	All
32973W	20.2.10*	Interest on Estate, Excise, Employment, and Foreign Taxes	3/31/2025	All
32974H	20.2.11*	Miscellaneous Interest Provisions	4/3/2025	SB/SE
32978Z	20.2.14	Netting of Overpayment and Underpayment Interest	8/18/2025	All
Chapter 20.3 Penalty Program Internal Processes				
69216A	20.3.1*	Civil Penalty Accuracy Review Process	10/6/2020	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
Part 21: Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
<i>Chapter 21.1 Accounts Management and Compliance Services Operations</i>				
36800E	21.1.1	Accounts Management and Compliance Services Overview	9/16/2026	LB&I
36801P	21.1.2	Reference Materials Overview	9/22/2026	LB&I
36802A	21.1.3*	Operational Guidelines Overview	8/26/2025	LB&I
38746V	21.1.7*	Campus Support	8/10/2026	SB/SE
<i>Chapter 21.2 Systems and Research Programs</i>				
36806S	21.2.1*	Systems	9/8/2026	LB&I
36807D	21.2.2	Research	9/16/2026	LB&I
36808O	21.2.3*	Transcripts	9/16/2026	TS
36809Z	21.2.4*	Master File Accounts Maintenance	9/4/2026	LB&I
<i>Chapter 21.3 Taxpayer Contacts</i>				
36811L	21.3.1*	Taxpayer Contacts Resulting From Notice Issuance	9/8/2026	Appeals
36813H	21.3.3	Incoming and Outgoing Correspondence/Letters	9/17/2026	Appeals
36814S	21.3.4*	Field Assistance	9/3/2026	TS
28016E	21.3.5	Taxpayer Inquiry Referrals Form 4442	9/17/2026	All
28017P	21.3.6*	Forms and Information Requests	9/21/2026	Appeals
28789Q	21.3.7*	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	9/15/2026	Appeals
32596R	21.3.8	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	8/18/2026	TE/GE
33093P	21.3.9*	Processing Reporting Agents File Authorizations	9/18/2026	LB&I
33204M	21.3.10*	Practitioner Priority Service (PPS)	9/21/2026	SB/SE
54528B	21.3.11	Information Returns Reporting Procedures	11/21/2025	TS
<i>Chapter 21.4 Refund Inquiries</i>				
36815D	21.4.1*	Refund Research	9/2/2026	SB/SE
36816O	21.4.2*	Refund Trace and Limited Payability	9/15/2026	All
36817Z	21.4.3*	Returned Refunds/Releases	9/23/2026	SB/SE
36818K	21.4.4*	Manual Refunds	9/16/2026	SB/SE
36819V	21.4.5*	Erroneous Refunds	8/27/2025	SB/SE
36820W	21.4.6*	Refund Offset	9/4/2026	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 21.5 Account Resolution</i>				
36821H	21.5.1*	General Adjustments	9/15/2026	TS
36822S	21.5.2*	Adjustment Guidelines	9/14/2026	TS
36823D	21.5.3*	General Claims Procedures	9/4/2026	TS
36824O	21.5.4*	General Math Error Procedures	9/19/2025	SB/SE
36825Z	21.5.5	Unpostables	9/22/2026	TS
36826K	21.5.6*	Freeze Codes	8/12/2026	SB/SE
36827V	21.5.7*	Payment Tracers	8/11/2026	All
36828G	21.5.8*	Credit Transfers	9/25/2026	All
36829R	21.5.9*	Carrybacks	8/17/2026	TS
36830S	21.5.10*	Examination Issues	9/17/2026	SB/SE
36831D	21.5.11*	Employee Plan Accounts	10/9/2025	TE/GE
71737C	21.5.13*	IRC 965 Transition Tax Procedures-Accounts Managemen	9/18/2026	TS
<i>Chapter 21.6 Individual Tax Returns</i>				
36832O	21.6.1*	Filing Status and Exemption/Dependent Adjustments	8/26/2025	All
36833Z	21.6.2*	Adjusting TIN-Related Problems	9/15/2026	All
36834K	21.6.3*	Credits	9/24/2025	All
36835V	21.6.4*	Tax Computation / Accounting Period Changes	9/10/2026	All
36836G	21.6.5*	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	8/21/2025	SB/SE
36837R	21.6.6*	Specific Claims and Other Issues	9/10/2026	TS
36838C	21.6.7*	Adjusting Individual Tax Accounts	9/18/2026	TS
36839N	21.6.8*	Split Spousal Assessments	8/27/2025	All
<i>Chapter 21.7 Business Tax Returns and Non-Master File Accounts</i>				
36841Z	21.7.1*	BMF/NMF Miscellaneous Information	9/17/2026	TS
36842K	21.7.2*	Employment and Railroad Tax Returns	8/18/2026	SB/SE
36843V	21.7.3*	Unemployment Taxes	8/7/2026	SB/SE
36844G	21.7.4*	Income Taxes/Information Returns	8/25/2026	TS
36847N	21.7.7*	Exempt Organizations and Tax Exempt Bonds	10/23/2025	TE/GE
36849J	21.7.9*	BMF Duplicate Filing Conditions	7/31/2026	LB&I
36850K	21.7.10	No-Merge Cases	9/25/2026	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
36851V	21.7.11*	Additional Computer Paragraph Notices and Transcripts	9/18/2026	SB/SE
36852G	21.7.12*	Non-Master File (NMF) Adjustments	9/17/2026	SB/SE
32186R	21.7.13*	Assigning Employer Identification Numbers (EINs)	9/1/2026	TS
<i>Chapter 21.8 International</i>				
49813H	21.8.1*	IMF International Adjustments	8/28/2026	TS
49814S	21.8.2*	BMF International Adjustments	8/27/2026	TS
49817Z	21.8.4*	United States Certification for Reduced Tax Rates in Tax Treaty Countries	9/3/2026	TS
50502H	21.8.5*	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	9/22/2026	TS
49818K	21.8.6	Exemptions from US Withholding (Form 8233)	9/22/2026	TS
<i>Chapter 21.10 Quality Assurance</i>				
36867F	21.10.1	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	8/18/2026	SB/SE
Part 22: Taxpayer Education and Assistance				
<i>(Processes and activities associated with customer outreach in the operating divisions.)</i>				
<i>Chapter 22.24 IRS Taxpayer Burden Reduction</i>				
37489Z	22.24.1	Servicewide Burden Reduction Activities	1/8/2016	SB/SE
<i>Chapter 22.30 Taxpayer Services Outreach Procedures</i>				
36870C	22.30.1	Stakeholder Partnerships, Education and Communication	9/4/2025	TS
<i>Chapter 22.31 Multilingual Initiatives</i>				
39864C	22.31.1	IRS Language Services	11/20/2025	All
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
<i>Chapter 25.1 Fraud Handbook</i>				
27681V	25.1.1	Overview/Definitions	4/22/2021	Appeals
27682G	25.1.2	Recognizing and Developing Fraud	5/20/2024	CI
27683R	25.1.3*	Criminal Referrals	11/17/2023	CI
27684C	25.1.4	Administrative Joint Investigation	11/2/2023	CI
27685N	25.1.5	Grand Jury Investigations	6/10/2021	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
27686Y	25.1.6	Civil Fraud	6/10/2021	CI
27687J	25.1.7	Failure to File	6/10/2021	Appeals
27688U	25.1.8	Field Collection	7/15/2021	Appeals
27689F	25.1.9*	Tax Exempt and Government Entities (TE/GE)	10/7/2022	Appeals
34951C	25.1.10	LB&I Fraud Procedures	7/22/2021	LB&I
49714R	25.1.11*	Campus Collection Fraud Procedures	7/26/2021	Appeals
50016Q	25.1.12	Bank Secrecy Act (BSA) Willfulness Referral Procedures	6/11/2021	LB&I
54034A	25.1.14	Campus Examination Fraud Procedures	9/29/2021	SB/SE
39383E	25.1.15*	Emerging Threats Mitigation Team	7/8/2022	All
<i>Chapter 25.2 Information and Whistleblower Awards</i>				
27541K	25.2.1	General Operating Division Guidance for Working Whistleblower Claims	1/16/2025	All
27544R	25.2.2	Whistleblower Awards	9/13/2024	All
71317G	25.2.11	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	7/7/2023	SB/SE
<i>Chapter 25.3 Litigation and Judgments</i>				
30351I	25.3.1	General Guidelines	6/20/2025	Appeals
30397G	25.3.2*	Suits by the United States	7/9/2025	SB/SE
30398R	25.3.3	Suits Against the United States and Claims for Damages under IRC § 7433	5/22/2025	SB/SE
30399C	25.3.4	Suits against IRS Employees	6/16/2025	SB/SE
30400S	25.3.5	Judgment Follow-up	7/25/2025	SB/SE
52749M	25.3.6	Open Litigation Control, Monitoring and Closing Actions	7/11/2025	SB/SE
55406W	25.3.7	Reconciling Non-Insolvency LAMS Reports	8/18/2025	SB/SE
75587U	25.3.8	TC 520 - W Freeze Servicewide Guide	6/5/2025	All
<i>Chapter 25.4 Employee Protection</i>				
32998R	25.4.1	Potentially Dangerous Taxpayer	3/21/2025	All
36337M	25.4.2	Caution Upon Contact Taxpayer	7/11/2025	All
<i>Chapter 25.5 Summons</i>				
27528R	25.5.1	Introduction	6/23/2025	All
27529C	25.5.2	Preparation	7/30/2025	All
27530D	25.5.3	Procedures	4/17/2025	SB/SE
27532Z	25.5.4	Examination of Books and Witnesses	8/21/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
27533K	25.5.5	Summons for Taxpayer Records and Testimony	8/28/2025	All
27534V	25.5.6	Summonses on Third-Party Witnesses	5/21/2025	All
27536R	25.5.7	Special Procedures for John Doe Summonses	4/23/2025	All
27537C	25.5.8	Use of Summons Special Applications	8/18/2025	All
27538N	25.5.9	Fees and Costs for Summoned Witnesses	5/24/2021	CI
27539Y	25.5.10	Enforcement of Summons	5/13/2024	All
<i>Chapter 25.6 Statute of Limitations</i>				
36881J	25.6.1*	Statute of Limitations Processes and Procedures	8/28/2026	Appeals
28778J	25.6.22	Extension of Assessment Statute of Limitations By Consent	8/7/2025	All
29221J	25.6.23*	Examination Process-Assessment Statute of Limitations Controls	6/5/2025	Appeals
<i>Chapter 25.7 Exempt Organizations Business Master File</i>				
27768D	25.7.1	Exempt Organizations/Business Master File and Support Processing	12/3/2025	TE/GE
<i>Chapter 25.12 Delinquent Return Refund Hold Program</i>				
36795W	25.12.1*	Processing Refund Hold Program Inventory	8/15/2025	SB/SE
<i>Chapter 25.13 Taxpayer Correspondence</i>				
57125U	25.13.1	Taxpayer Correspondence Services	7/28/2026	All
71987K	25.13.2	TE/GE Taxpayer Correspondence Procedures	2/17/2026	TE/GE
<i>Chapter 25.15 Relief from Joint and Several Liability</i>				
30263Z	25.15.1	Introduction	1/27/2023	Appeals
30264K	25.15.2	General Procedures/Employees With Taxpayer Contact	10/18/2023	Appeals
30266G	25.15.3*	Technical Provisions of IRC 6015	6/10/2024	SB/SE
32027Z	25.15.5	Relief from Community Property Laws	4/14/2020	Appeals
30268C	25.15.6	Field Examination Procedures	4/30/2024	LB&I
30269N	25.15.7*	Innocent Spouse Shared Processing Responsibilities	10/10/2024	All
30272K	25.15.8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	1/27/2023	SB/SE
30273V	25.15.9	Account Processing of Requests for Relief from Joint and Several Liability	3/17/2022	SB/SE
32938P	25.15.14	Innocent Spouse Tracking System	6/3/2021	Appeals
39700H	25.15.15	Mirror Modules for Requests for Relief from Joint and Several Liability	10/16/2020	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
50494S	25.15.17	Reconsiderations	5/11/2022	SB/SE
68459J	25.15.18*	Innocent Spouse Relief Processing Procedures	1/15/2020	SB/SE
68751C	25.15.19*	Non-Qualifying Requests for Relief & Complex Account Issues	3/22/2022	SB/SE
<i>Chapter 25.16 Disaster Assistance and Emergency Relief</i>				
36901Q	25.16.1	Program Guidelines	8/20/2026	All
36909A	25.16.9	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	2/25/2026	TE/GE
<i>Chapter 25.18 Community Property</i>				
38246Q	25.18.1	Basic Principles of Community Property Law	5/3/2023	Appeals
38253F	25.18.2	Income Reporting Considerations of Community Property	7/28/2021	Appeals
38263B	25.18.4	Collection of Taxes in Community Property States	8/18/2025	Appeals
38261F	25.18.5	Injured Spouses	9/6/2023	Appeals
<i>Chapter 25.20 Preparer Enrollment, Education and Oversight</i>				
39925E	25.20.1*	Complaint Referrals	12/28/2023	RPO
61857Z	25.20.2*	Ghost Preparer Treatment	11/17/2022	RPO
69540D	25.20.3*	Return Preparer Suitability	1/9/2024	RPO
94304Z	25.20.4	Continuing Education	3/13/2024	RPO
<i>Chapter 25.21 Affordable Care Act</i>				
59067T	25.21.1	Branded Prescription Drug Fee	2/26/2025	All
69273V	25.21.3	Marketplace Eligibility Determination and Reporting Requirements	7/21/2025	All
71647X	25.21.4	IRC 6056 Non-Filer and IRC 4980H Compliance Process	10/22/2021	SB/SE
<i>Chapter 25.23 Identity Protection and Victim Assistance</i>				
67661N	25.23.1*	Identity Protection and Victim Assistance - Policy Guidance	9/5/2025	All
67662Y	25.23.2*	Identity Protection and Victim Assistance - General Case Processing	9/1/2026	All
67663J	25.23.3*	IMF Non-Tax-Related IDT and Specialized Programs	9/3/2026	TS
67664U	25.23.4*	IDTVA Paper Process	9/16/2026	TS
67669X	25.23.9*	BMF Identity Theft Processing	9/14/2026	TS
67725W	25.23.10*	Compliance Identity Theft Case Processing	9/3/2026	TS

* = official use only

Catalog	IRM	Title	Date	Audience
68577G	25.23.11*	Business Master File (BMF) Identity Theft Procedures for Accounts Management	9/15/2026	TS
69521W	25.23.12*	IMF Identity Theft Toll-Free Guidance	8/13/2026	TS
92985Q	25.23.13*	Income Related Identity Theft	9/22/2026	TS
<i>Chapter 25.24 Return Preparer Misconduct Program</i>				
67653N	25.24.1*	Return Preparer Misconduct Victim Assistance - General Overview	9/22/2026	TS
67654Y	25.24.2*	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	8/31/2026	TS
67656U	25.24.4*	Return Preparer Misconduct Field Collection	10/7/2020	SB/SE
70494K	25.24.5*	Return Preparer Misconduct Field Examination	4/18/2025	SB/SE
<i>Chapter 25.25 Revenue Protection</i>				
57561Q	25.25.1*	Return Integrity and Verification Operation Business Master File Procedures	8/25/2026	TS
59003Z	25.25.2*	Revenue Protection Screening Procedures for Individual Master File Returns	8/19/2025	TS
61686A	25.25.3*	Revenue Protection Verification Procedures for Individual Master File Returns	8/21/2025	TS
61688W	25.25.4*	Integrity & Verification Identity Theft Return Procedures	11/12/2025	TS
61689H	25.25.5*	General Correspondence Procedures	8/11/2025	TS
61691T	25.25.6*	Taxpayer Protection Program	9/4/2026	TS
61692E	25.25.7*	Automated Questionable Credit Program	8/11/2025	TS
61693P	25.25.8*	Revenue Protection External Lead Procedures	11/18/2025	TS
61694A	25.25.9*	Revenue Protection Prisoner Lead Procedures	11/12/2025	TS
61697H	25.25.10*	Frivolous Return Program	1/14/2026	TS
69629H	25.25.11*	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	1/9/2026	TS
68956H	25.25.12*	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	8/8/2024	TS
69417N	25.25.13*	Account Resolution for Return Integrity Verification Operations (RIVO)	8/4/2026	TS
<i>Chapter 25.26 Restitution</i>				
65270A	25.26.1	Criminal Restitution and Restitution-Based Assessments	3/13/2025	CI

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 25.27 Third Party Contacts</i>				
64747G	25.27.1	Third-Party Contact Program	5/6/2026	SB/SE
<i>Chapter 25.29 Tax Compliance Check</i>				
75250E	25.29.1	Standard Tax Compliance Checks for Suitability and Monitoring	9/2/2025	All
<i>Chapter 25.30 Service Level Agreements</i>				
65379w	25.30.2	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	8/28/2025	All
65380x	25.30.3	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	8/28/2025	All
65384p	25.30.4	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	8/1/2025	All
66032U	25.30.7	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	9/2/2025	All
66196P	25.30.8	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	8/28/2025	TAS
<i>Chapter 25.32 Direct File</i>				
94526P	25.32.1	Direct File Pilot - Customer Support	9/25/2026	TS
<i>Chapter 25.33 Refundable Credits Return Preparer Strategy</i>				
95865B	25.33.1	Refundable Credits Program Management (RCPM) Treatments	7/13/2026	C&L
Part 30: Administrative				
<i>(Processes and activities associated with the Office of the Chief Counsel.)</i>				
<i>Chapter 30.1 Office of Chief Counsel Mission Statement</i>				
29704D	30.1.1	Mission Statement, and the Strategic and Program Plan	5/28/2014	Counsel
<i>Chapter 30.2 Chief Counsel Directives</i>				
29706Z	30.2.1	Office of Chief Counsel Directives System	7/15/2021	Counsel
29707K	30.2.2	General Counsel Orders and Directives	6/25/2013	Counsel
<i>Chapter 30.3 Organizations, Functions, Designations, and Delegations of Authority</i>				
29598J	30.3.1	Chief Counsel Delegations, Organization, and Succession	11/20/2017	Counsel
29599U	30.3.2	Delegations of Authority and Designations	2/7/2025	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 30.4 Personnel Administration, Training, and Equal Employment Opportunity</i>				
29708V	30.4.1	Employment	2/7/2025	Counsel
29812E	30.4.2	Personnel Guidance	10/11/2017	Counsel
29601V	30.4.3	Training and Communication	3/1/2011	Counsel
29709G	30.4.4	Equal Employment Opportunity	1/22/2008	Counsel
29602G	30.4.5	Labor and Employee Relations	8/5/2026	Counsel
29603R	30.4.6	Leave Administration	3/4/2009	Counsel
29604C	30.4.7	Work Schedules	6/24/2026	Counsel
38030E	30.4.8	Public Information (Speeches, Publications, and Teaching)	12/14/2010	Counsel
29710H	30.4.10	Grievances, Greivance Appeals, and Procedures	12/5/2025	Counsel
71620G	30.4.11	Pro Bono Activities	7/26/2018	Counsel
<i>Chapter 30.5 Resources, Services, and Financial Management</i>				
29063N	30.5.1	Space, Property, Procurement, and Telecommunications	10/26/2007	Counsel
29123E	30.5.2	Travel Guidelines	2/28/2014	Counsel
29608U	30.5.3	Financial Management	7/15/2005	Counsel
<i>Chapter 30.6 Security and Emergency Preparedness</i>				
29269D	30.6.1	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	3/27/2020	Counsel
29610G	30.6.2	Emergency Preparedness	1/23/2014	Counsel
<i>Chapter 30.7 Management Systems</i>				
41428A	30.7.1	Information Systems	12/21/2010	Counsel
29271P	30.7.2	Research and Management Information	11/30/2012	Counsel
29611R	30.7.3	Technology Services	12/14/2009	Counsel
41695T	30.7.4	Programs and Special Topics	1/7/2014	Counsel
<i>Chapter 30.8 Library Services</i>				
29813P	30.8.1	Counsel Library Services	12/5/2013	Counsel
<i>Chapter 30.9 File Management</i>				
29712D	30.9.1	Case File Management	7/21/2005	Counsel
29714Z	30.9.2	Guidelines for Specific Categories of Case Files	12/23/2010	Counsel
<i>Chapter 30.10 Standards for Correspondence</i>				
29183G	30.10.1	Correspondence Guidelines	7/15/2005	Counsel

Catalog	IRM	Title	Date	Audience
<i>Chapter 30.11 Freedom of Information Act Requests for Chief Counsel Records</i>				
29184R	30.11.1	FOIA Requests for Chief Counsel Records	8/9/2018	Counsel
Part 31: Guiding Principles				
<i>(To ensure that all published guidance, documents filed in litigation, and legal advice issued to the Service or to taxpayers accurately reflect the position of the Office of Chief Counsel.)</i>				
<i>Chapter 31.1 Guiding Principles</i>				
29647T	31.1.1	Legal Work	7/19/2023	Counsel
29648E	31.1.2	Dealing with Taxpayers and Practitioners	8/11/2004	Counsel
29649P	31.1.3	Signature Principles	8/11/2004	Counsel
29650Q	31.1.4	Coordination and Reconciliation of Disputes	10/20/2010	Counsel
<i>Chapter 31.2 Significant Case Coordination</i>				
29422W	31.2.1	Significant Case Program	12/22/2023	Counsel
Part 32: Published Guidance and Other Guidance to Taxpayers				
<i>(The authoritative source for procedures and instructions for the Office of Associate Chief Counsel to use in drafting and preparing regulations.)</i>				
<i>Chapter 32.1 Chief Counsel Regulation Handbook</i>				
29172Z	32.1.1	Overview of the Regulations Process	11/13/2019	Counsel
38994H	32.1.2	Procedural Requirements for Regulation Projects	11/12/2019	Counsel
38995S	32.1.3	Substantive Development of a Regulation Project	8/1/2018	Counsel
38996D	32.1.4	Outlining and Drafting Substantive Regulatory Text	11/13/2019	Counsel
38998Z	32.1.5	Required Format for Regulations	11/18/2019	Counsel
38999K	32.1.6	Review, Approval, and Publication of Regulations	11/13/2019	Counsel
39002W	32.1.7	Inquiries, Comments, and Public Hearings	11/12/2019	Counsel
39003H	32.1.8	Publishing the Final Regulation	11/12/2019	Counsel
39004S	32.1.9	Closing a Regulation Project	8/1/2018	Counsel
<i>Chapter 32.2 Chief Counsel Publication Handbook</i>				
29173K	32.2.1	Introduction to the Chief Counsel Publication Handbook	11/12/2019	Counsel
29174V	32.2.2	Summary of the Published Guidance Process	4/14/2017	Counsel
29175G	32.2.3	Drafting Published Guidance	2/4/2025	Counsel
29176R	32.2.4	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	8/11/2004	Counsel
39005D	32.2.5	Coordination and Clearance	1/25/2013	Counsel
39007Z	32.2.6	Circulating Draft Publication Items	11/12/2019	Counsel
39008K	32.2.7	Formal Clearance of Publication Items	10/21/2011	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
39009V	32.2.8	Publication	4/14/2017	Counsel
<i>Chapter 32.3 Letter Rulings, Information Letters, and Closing Agreements</i>				
29177C	32.3.1	Forms of Advice	10/7/2011	Counsel
39010W	32.3.2	Letter Rulings	8/2/2022	Counsel
39011H	32.3.3	Information Letters	8/11/2004	Counsel
39012S	32.3.4	Closing Agreements Covering Specific Matters	10/11/2017	Counsel
<i>Chapter 32.4 Special Pre-Filing Agreement Programs</i>				
29179Y	32.4.2	Pre-Filing Agreements	6/6/2005	Counsel
29180Z	32.4.3	Industry Issue Resolution	10/28/2010	Counsel
<i>Chapter 32.7 Frequently Asked Questions</i>				
93213Z	32.7.1	Frequently Asked Questions	7/21/2022	Counsel
Part 33: Legal Advice				
<i>(The process of rendering legal advice.)</i>				
<i>Chapter 33.1 Legal Advice</i>				
39430S	33.1.1	Roles and Responsibilities for Providing Legal Advice	8/11/2004	Counsel
39431D	33.1.2	Chief Counsel's Legal Advice Program	1/19/2021	Counsel
39433Z	33.1.3	Releasing Legal Advice to the Public	7/5/2011	Counsel
<i>Chapter 33.2 Technical Advice and Technical Expedited Advice</i>				
29146D	33.2.1	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	8/11/2004	Counsel
29148Z	33.2.2	Requests for Technical Advice and Technical Expedited Advice	10/28/2010	Counsel
<i>Chapter 33.3 Other Legal Advice</i>				
29159G	33.3.1	Legislation and Miscellaneous Matters	8/11/2004	Counsel
29160H	33.3.2	Offers in Compromise	8/6/2019	Counsel
29161S	33.3.3	Appeals Settlement Guidelines	11/4/2010	Counsel
29162D	33.3.4	Division Counsel (LB&I) Industry Program	12/10/2010	Counsel
29164Z	33.3.5	Congressional and Other IRS Controlled Correspondence	7/8/2021	Counsel
39523E	33.3.6	Designating a Case for Litigation	12/10/2010	Counsel
29165K	33.3.7	Tax Forms, Tax Publications, and Public Use Forms	8/12/2010	Counsel
73500H	33.3.8	Whistleblower Taint Review Procedures	11/22/2019	Counsel

Catalog	IRM	Title	Date	Audience
Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court.				
<i>(Legal Matters brought before District, Bankruptcy, Federal Claims, and State Courts)</i>				
<i>Chapter 34.1 Jurisdiction of the District Courts</i>				
29128H	34.1.1	Jurisdiction of the District Courts	8/4/2023	Counsel
<i>Chapter 34.2 Jurisdiction of the Court of Federal Claims</i>				
29129S	34.2.1	Jurisdiction of the Court Of Federal Claims	7/11/2023	Counsel
<i>Chapter 34.3 Procedures in Bankruptcy Cases</i>				
29130T	34.3.1	Procedures in Bankruptcy Cases	1/20/2015	Counsel
<i>Chapter 34.4 Insolvencies</i>				
39024K	34.4.1	Insolvencies	3/24/2016	Counsel
<i>Chapter 34.5 Suits Brought Against the United States</i>				
29661X	34.5.1	Defense Letters	7/27/2021	Counsel
29663T	34.5.2	Refund Litigation	4/22/2021	Counsel
29664E	34.5.3	Suits Brought Against the United States	8/1/2022	Counsel
29665P	34.5.5	Injunctions	8/11/2004	Counsel
39026G	34.5.6	Procedures in 28 U.S.C. § 2410 Actions	8/3/2023	Counsel
39027R	34.5.7	Damages Litigation	8/3/2023	Counsel
<i>Chapter 34.6 Suits Brought by the United States</i>				
38021T	34.6.1	Affirmative Litigation	7/27/2021	Counsel
39028C	34.6.2	Types of Suits	8/8/2023	Counsel
39029N	34.6.3	Summons Enforcement Actions	7/5/2023	Counsel
<i>Chapter 34.7 Pre-Trial Procedures</i>				
29666A	34.7.1	Pre-Trial Procedures	8/3/2022	Counsel
<i>Chapter 34.8 Settlement Procedures</i>				
38022E	34.8.1	Settlement Procedures Overview	6/5/2017	Counsel
39031Z	34.8.2	Settlement Procedures	8/11/2023	Counsel
<i>Chapter 34.9 Disclosure, Testimony, and Production of Documents</i>				
38026W	34.9.1	Disclosure, Testimony, and Production of Documents	6/25/2021	Counsel
<i>Chapter 34.10 Post-Trial Procedures</i>				
27624A	34.10.1	General Procedures	8/9/2023	Counsel
<i>Chapter 34.12 Litigation Exhibits</i>				
29689Z	34.12.1	Litigation Exhibits	7/19/2022	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
Part 35: Tax Court Litigation				
<i>(Matters that take place in the United States Tax Court, the court of record under Article I of the Constitution, and in section 7441 of the Internal Revenue Code.)</i>				
<i>Chapter 35.1 Tax Court Jurisdiction</i>				
29814A	35.1.1	Tax Court Jurisdiction and Proceedings	6/29/2022	Counsel
29816W	35.1.2	Tax Court Terms and Definitions	8/11/2004	Counsel
29817H	35.1.3	Tax Court Procedures	7/31/2023	Counsel
<i>Chapter 35.2 Petition and Answer</i>				
29833H	35.2.1	Tax Court Petitions	8/9/2023	Counsel
29783M	35.2.2	Answers	8/2/2022	Counsel
<i>Chapter 35.3 Motions</i>				
29842S	35.3.1	Motions Practice	5/3/2019	Counsel
29843D	35.3.2	Jurisdictional Defects	8/12/2019	Counsel
29845Z	35.3.3	Motions Pertaining to Pleadings	8/15/2019	Counsel
29846K	35.3.4	Motions Pertaining to Calendared Cases	8/11/2004	Counsel
29847V	35.3.5	Motions for Disposition without Trial	8/12/2019	Counsel
29848G	35.3.6	Motions Pertaining to Opinions and Decisions	8/11/2004	Counsel
38354R	35.3.7	Motions in TEFRA Cases	8/13/2021	Counsel
29849R	35.3.8	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	8/11/2004	Counsel
29850S	35.3.9	Miscellaneous Motions	8/11/2004	Counsel
38348N	35.3.23	Motions in Collection Due Process Cases	2/8/2017	Counsel
94308R	35.3.32	Motions in Passport Cases	9/14/2023	Counsel
<i>Chapter 35.4 Pre-Trial Activities</i>				
29878U	35.4.1	Trial Planning	6/9/2023	Counsel
29879F	35.4.2	Gathering Information from Government Sources	1/24/2024	Counsel
29880G	35.4.3	Gathering Information from the Petitioner	7/26/2012	Counsel
29881R	35.4.4	Gathering Information from Third Parties	1/24/2024	Counsel
29882C	35.4.5	Evidence and Information from Abroad	1/18/2013	Counsel
29883N	35.4.6	Responding to Petitioner's Information Gathering Attempts	11/25/2019	Counsel
29884Y	35.4.7	Stipulating Facts and Documents	7/26/2012	Counsel
29885J	35.4.8	Preparing for Examination and Cross-Examination of Witnesses	8/11/2004	Counsel

* = official use only

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

* = official use only

Catalog	IRM	Title	Date	Audience
<i>Chapter 35.11 Litigation Exhibits</i>				
30026U	35.11.1	Litigation Exhibits	2/10/2025	Counsel
Part 36: Appellate Litigation and Actions on Decision				
<i>(The Office of Chief Counsel's interest to ensure a correct and administrable interpretation of the Internal Revenue Code and related statutes.)</i>				
<i>Chapter 36.1 Guiding Principles for Appeals</i>				
39013D	36.1.1	Guiding Principles for Appeals	8/11/2004	Counsel
<i>Chapter 36.2 Appeal/Certiorari Recommendations</i>				
39015Z	36.2.1	Appeal Recommendations in General	3/27/2012	Counsel
39016K	36.2.2	Petition for Writ of Certiorari	3/27/2012	Counsel
39017V	36.2.3	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	8/11/2004	Counsel
39018G	36.2.4	Closing Appeal Cases	4/11/2013	Counsel
39019R	36.2.5	Appeals of Tax Court Cases	8/12/2020	Counsel
39020S	36.2.6	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	5/12/2022	Counsel
<i>Chapter 36.3 Actions on Decision</i>				
39021D	36.3.1	Actions on Decision	3/14/2013	Counsel
<i>Chapter 36.4 Litigation Exhibits</i>				
39023Z	36.4.1	Litigation Exhibits	3/1/2013	Counsel
Part 37: Disclosure				
<i>(Procedures relating to the disclosure of information (including classified and confidential material) to persons outside the Service.)</i>				
<i>Chapter 37.1 Sections 6110 and 6103 of Title 26</i>				
39102X	37.1.1	Written Determinations Under Section 6110	8/11/2004	Counsel
39104T	37.1.2	Disclosure of Information	8/11/2004	Counsel
60946J	37.1.3	The Counsel Governmental Liaison Coordination Program	1/23/2013	Counsel
<i>Chapter 37.2 Privacy Act of 1974; Freedom of Information Act</i>				
39105E	37.2.1	Privacy Act of 1974	8/11/2004	Counsel
39106P	37.2.2	Freedom of Information Act (FOIA) Litigation	8/9/2018	Counsel

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

Internal Revenue Manual Owner Index

September, 2026

Catalog	IRM	Title	Date	Audience
Owner: Appeals				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30381W	1.1.7	Independent Office of Appeals	6/3/2025	All
50773S	1.4.28	Appeals Managers Procedures	12/12/2024	Appeals
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
31715E	4.48.2	Valuation Assistance for Cases Involving Works of Art	7/7/2025	Appeals
Part 8: Appeals				
<i>(Administrative appeals process involving taxpayers' disputes with the IRS.)</i>				
36182N	8.1.1	Appeals Operating Directives and Guidelines	1/9/2024	Appeals
36184J	8.1.3	Working Cases in Appeals	4/4/2025	Appeals
50774D	8.1.6	Disclosure, Security and Outside Contacts	4/2/2026	Appeals
50777K	8.1.7	AQMS Purpose and Guidelines	7/26/2022	Appeals
50781S	8.1.8	Employee Tax Compliance	4/11/2019	Appeals
57550J	8.1.9	Closed Case Referrals and Customer Service Contacts	7/24/2026	Appeals
59405Z	8.1.10	Ex Parte Communications	9/21/2021	Appeals
36187Q	8.2.1	Agreed Pre-90-Day Income Tax Cases	7/20/2026	Appeals
50782D	8.2.2	Statutory Notice of Deficiency Cases	4/4/2025	Appeals
50784Z	8.2.3	Related, Whipsaw and Inactive Cases	6/30/2025	Appeals
36052Y	8.4.1	Procedures for Processing and Settling Docketed Cases	8/29/2025	Appeals
50785K	8.4.2	Campus Appeals Docketed Cases	8/21/2025	Appeals
68025Z	8.4.4	Examination Assistance Requests	3/14/2025	Appeals
36054U	8.6.1*	Conference and Issue Resolution	2/27/2025	Appeals
50786V	8.6.2	Appeals Case Memo Procedures	7/11/2025	Appeals
50787G	8.6.3	Appeals Rulings	3/12/2025	Appeals
50788R	8.6.4	Reaching Settlement and Securing an Appeals Agreement Form	6/16/2020	Appeals
58307K	8.6.5	Identity Theft Procedures	3/17/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Appeals				
36060Y	8.7.1	Guidelines for Cases with Special Issues	3/10/2025	Appeals
33162R	8.7.3	Domestic and International Operations Programs	7/8/2025	Appeals
50789C	8.7.4	Appeals Estate and Gift Tax Cases	7/30/2019	Appeals
50790D	8.7.5	Transferee and Transferor Liabilities	1/22/2024	Appeals
50792Z	8.7.6	Appeals Bankruptcy Cases	3/11/2025	Appeals
50793K	8.7.7	Claim and Overassessment Cases	12/17/2019	Appeals
50794V	8.7.8	Tax Exempt and Government Entities (TE/GE) Cases	2/27/2025	Appeals
50795G	8.7.9	Joint Committee (JC) Cases	10/1/2025	Appeals
50796R	8.7.10	Excise Tax Cases and IRA Adjustments	12/13/2024	Appeals
50797C	8.7.11	Working Appeals Team Cases	9/4/2018	Appeals
72591Y	8.7.12	Appeals Innocent Spouse Case Procedures	6/10/2021	Appeals
50857T	8.7.13*	e-file Cases	2/27/2025	Appeals
57392N	8.7.14	Freedom of Information Act (FOIA) Administrative Appeal Cases	4/17/2023	Appeals
59921E	8.7.15	Administrative Cost and Qualified Offer Cases	8/4/2025	Appeals
59972V	8.7.16*	Appeals Employment Tax Procedures	1/14/2025	Appeals
63101S	8.7.17	Appeals Remittance Procedures	12/5/2024	Appeals
68470G	8.7.18	Return Preparer Misconduct Cases	3/4/2025	Appeals
68283H	8.7.19	Net Rate Netting Procedures for Appeals	4/25/2019	Appeals
70467D	8.7.20	Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	3/10/2022	Appeals
70985E	8.7.21	Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	2/26/2025	Appeals
36055F	8.10.1	Internal Reports	1/20/2026	Appeals
50798N	8.10.2	Reports to Outside Officials	5/2/2025	Appeals
52445R	8.10.3	Appeals Inventory Validation Process	1/20/2026	Appeals
36059X	8.11.1*	Return Related Penalties in Appeals	8/28/2025	Appeals
50868A	8.11.3	Return Preparer Penalty Cases	4/24/2019	Appeals
55125A	8.11.4	Penalty Appeals (PENAP)	3/10/2025	Appeals
55127W	8.11.5	International Penalties	9/29/2025	Appeals
55128H	8.11.6*	FBAR Penalties	8/28/2025	Appeals
55129S	8.11.7	Abusive Transaction Penalties	10/16/2024	Appeals
59756T	8.11.8	Miscellaneous Penalties	9/25/2025	Appeals

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: Appeals				
36039F	8.13.1	Processing Closing Agreements in Appeals	3/21/2025	Appeals
31908R	8.17.2	General Settlement and Rule 155 Computations	10/19/2023	Appeals
31909C	8.17.3	Preparing a Statement of Account	1/21/2026	Appeals
31912Z	8.17.4	Notices of Deficiency	12/22/2025	Appeals
31913K	8.17.5	Special Computation Formats, Forms and Worksheets	3/13/2025	Appeals
50799Y	8.17.6	Interest Issues in Settlement Computations	3/13/2025	Appeals
50801Z	8.17.7	Penalties/Additions to Tax in Computations	6/13/2025	Appeals
31885D	8.18.1	Valuation Assistance Procedures	5/14/2025	Appeals
36945S	8.19.1	Procedures and Authorities	8/27/2025	Appeals
36946D	8.19.2	Managers/TEFRA Resources	5/8/2025	Appeals
36952H	8.19.6	Partner Cases	5/13/2025	Appeals
41804U	8.19.7	Administrative Adjustment Request	5/13/2025	Appeals
48402M	8.19.8	Collection Cases	7/2/2025	Appeals
38688A	8.19.9	Non-TEFRA Procedures	8/28/2025	Appeals
52410A	8.19.10	Receipt, Assignment, and Consideration of TEFRA Partnership Cases	12/20/2021	Appeals
52412W	8.19.11	Agreed TEFRA Partnership Cases	5/9/2025	Appeals
52413H	8.19.12	Final Partnership Administrative Adjustment	5/13/2025	Appeals
52414S	8.19.13	Docketed and Department of Justice Cases	5/13/2025	Appeals
72987U	8.19.14	Bipartisan Budget Act of 2015 (BBA)	10/19/2021	Appeals
33442C	8.20.3	Appeals Centralized Database System (ACDS)	12/8/2025	Appeals
36043N	8.20.5*	Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	8/5/2026	Appeals
36044Y	8.20.6	Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	8/28/2025	Appeals
36045J	8.20.7	Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	8/10/2026	Appeals
40991U	8.20.10	Appeals Processing Employee Automated System (PEAS)	3/10/2025	Appeals
95916H	8.20.13	Appeals Case Management System (ACMS)	7/31/2026	Appeals
39926P	8.21.1	General Statute Responsibility	4/12/2019	Appeals
39927A	8.21.2	Account and Processing Support (APS) Statute Responsibility	2/8/2022	Appeals

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: Appeals				
39929W	8.21.3	Appeals Technical Employees Statute Responsibility	8/31/2018	Appeals
39930X	8.21.4	Appeals Management Statute Responsibility	4/12/2019	Appeals
39932T	8.21.5	Statutes on Collection Cases	6/16/2021	Appeals
39933E	8.21.6	Statute Information on TEFRA Cases	12/20/2021	Appeals
39934P	8.21.7	Barred Statute Procedures	7/7/2025	Appeals
49156R	8.22.4	Collection Due Process Appeals Program	9/24/2025	Appeals
49157C	8.22.5	Receipt, Control and Pre-Conference Considerations	5/27/2026	Appeals
58569K	8.22.6	Cases Requiring Special Handling	8/26/2020	Appeals
58571W	8.22.7	Alternatives to Collection Action	8/26/2020	Appeals
58572H	8.22.8	Liability Issues and Relief from Liability	9/3/2025	Appeals
58573S	8.22.9	Closing and Post Closing Actions	8/11/2022	Appeals
50802K	8.23.1	Offer in Compromise Overview	8/21/2025	Appeals
50803V	8.23.2	Receipt and Control of Non-Collection Due Process (CDP) Offers	3/10/2025	Appeals
50804G	8.23.3	Evaluation of Offers in Compromise	8/21/2023	Appeals
50805R	8.23.4	Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	12/5/2024	Appeals
93320P	8.23.7	Doubt as to Liability (DATL) Offers in Compromise	9/27/2022	Appeals
50808Y	8.24.1	Collection Appeals Program (CAP)	4/24/2026	Appeals
59045F	8.24.2	Jeopardy Levy Appeals	11/19/2025	Appeals
50809J	8.25.1*	Trust Fund Recovery Penalty (TFRP) Overview and Authority	9/11/2018	Appeals
50810K	8.25.2	Working Trust Fund Recovery Penalty Cases in Appeals	7/23/2020	Appeals
50812G	8.26.1	Fast Track Settlement for Large Business and International (LB&I) Taxpayers	3/13/2025	Appeals
50813R	8.26.2	Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	6/23/2017	Appeals
50814C	8.26.3	Fast Track Mediation for Collection Cases	11/20/2025	Appeals
50815N	8.26.4	Early Referral Procedures	3/13/2025	Appeals
50909K	8.26.5	Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	3/14/2025	Appeals
51838W	8.26.7	Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	3/13/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Appeals				
52580Z	8.26.8	Compliance Assurance Process - Fast Track Settlement	4/4/2025	Appeals
59866Q	8.26.9	Post-Appeals Mediation Procedures for Collection Cases	3/17/2025	Appeals
64006E	8.26.11	Rapid Appeals Process (RAP)	6/23/2017	Appeals
93250C	8.27.1	Administrative Support	8/25/2025	Appeals
93251N	8.27.2	Redactor Support	8/25/2025	Appeals
Owner: C&L				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30385O	1.1.11	Chief, Communications and Liaison	2/5/2020	All
34421J	1.10.3	Standards for Using Email	6/29/2026	All
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
31861T	11.1.1	Introduction	4/10/2026	C&L
31863P	11.1.3	Contact with the Public and the Media	4/13/2026	C&L
37584X	11.1.4	Content Policies and Standards for Intranet Sites	6/29/2026	All
48639B	11.5.1	Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	8/12/2022	All
39914X	11.5.2	Congressional Affairs Program	1/14/2026	All
67879V	11.5.4	Legislative Analysis and Tracking Implementation Services Program	6/12/2025	All
48692E	11.53.3	CSO Support, Disaster Assistance and Issue Management Resolution System	4/6/2015	SB/SE
48694A	11.53.5	Stakeholder Liaison (SL) Activities	1/14/2015	SB/SE
Owner: CFO				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
37682C	1.1.21	Chief Financial Officer	10/22/2024	All
93079N	1.2.69	Business Unit Delegations of Authority for Chief Financial Officer	8/8/2024	CFO

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: CFO				
33467X	1.4.2	Monitoring and Improving Internal Control	5/14/2025	All
49895X	1.4.3	Financial Assurance Control Testing	4/4/2025	All
66821V	1.4.31	Quality Assurance Review Program	10/17/2024	All
71527E	1.4.32	Internal Control Review Program	2/17/2026	All
30331Q	1.5.1	The IRS Balanced Performance Measurement System	8/25/2025	All
39947S	1.32.1	IRS Local Travel Guide	3/22/2023	All
48041H	1.32.4	Government Travel Card Program	2/13/2026	All
38880S	1.32.10	Reporting on Event-Related Spending	6/24/2026	All
55730Z	1.32.11	IRS City-to-City Travel Guide	1/21/2025	All
39982Z	1.32.12	IRS Relocation Travel Guide	3/24/2025	All
35266E	1.32.13	Relocation Services Program	1/15/2025	CFO
55731K	1.32.14	Gainsharing Travel Savings Program	6/18/2024	CFO
53762P	1.32.20	Using Appropriated Funds to Purchase Meals and Light Refreshments	8/14/2025	All
50383K	1.33.3	Reimbursable Operating Guidelines	8/27/2025	All
48604K	1.33.4	Financial Operating Guidelines	4/7/2025	All
94050K	1.33.5	Managerial Costing	10/18/2024	All
94077B	1.33.7	User Fees	8/21/2025	All
94674A	1.33.8	Estimating Trust Fund Costs	6/21/2024	All
94807L	1.33.9	Cost Estimating Guidelines	8/27/2025	All
53135C	1.34.4	Unpaid Assessments	5/15/2025	CFO
47416Q	1.35.3	Receipt and Acceptance Guidelines	7/14/2026	All
43166F	1.35.4	Purchase Card Program	6/24/2026	All
43194X	1.35.6	Property and Equipment Accounting	8/20/2026	All
57075Z	1.35.13	Administrative Waiver	8/4/2026	All
67071D	1.35.14	IRS Annual Financial Statement Audit	4/9/2025	All
66160N	1.35.24	Establishing IRS Commitments and Obligations	4/7/2025	CFO
68711S	1.36.4	Administrative (Non-tax) Debt Management	7/17/2026	All
Part 3: Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
52621J	3.17.15*	Accounting Reports Analyst - Responsibilities	8/12/2026	CFO
33890Q	3.17.41	Excise Reporting	7/13/2022	CFO

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: CFO				
33003Z	3.17.50	Redesigned Revenue Accounting Control System (RRACS) Procedures	9/11/2025	All
33910X	3.17.63*	Revenue Accounting Operations	6/26/2026	CFO
57118F	3.17.64*	Accounting Control General Ledger Policies and Procedures	8/11/2026	CFO
57188D	3.17.244*	Manual Assessments	8/11/2026	CFO
Owner: CI				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
40229Z	1.1.19	Criminal Investigation	7/28/2025	CI
94502F	1.2.70	Business Unit Delegations of Authority for Criminal Investigation	2/5/2026	CI
57194H	1.4.9	Resource Guide for Management Officials - Criminal Investigation	8/7/2025	CI
30335I	1.5.5	Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1/30/2026	CI
62656W	1.35.18	Imprest Funds	8/29/2025	CI
Part 9: Criminal Investigation				
<i>(Criminal violations of the Internal Revenue Code and related financial crimes.)</i>				
36200Y	9.1.1	Mission	8/28/2025	CI
36201J	9.1.2	Authority	3/31/2025	CI
36229L	9.1.3	Criminal Statutory Provisions and Common Law	5/21/2024	CI
36202U	9.1.4	Criminal Investigation Directives and Functional Delegations of Authority	2/5/2026	CI
36231X	9.2.1	Training	7/3/2025	CI
36226E	9.2.2	Physical Fitness Program	1/7/2025	CI
36228A	9.2.3	Use of Force Procedures	3/28/2025	CI
36250E	9.3.1	Disclosure	12/18/2024	CI
36251P	9.3.2	Publicity and Internal Communications	8/12/2026	CI
36203F	9.4.1	Investigation Initiation	3/24/2026	CI
36205B	9.4.2	SOURCES OF INFORMATION	6/23/2025	CI
36207X	9.4.4	Requests for Information	4/6/2026	CI
36208I	9.4.5	Interviews	4/1/2026	CI

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: CI				
36209T	9.4.6	Surveillance and Non-Consensual Monitoring	8/9/2024	CI
36210U	9.4.7	CONSENSUAL MONITORING	7/5/2024	CI
36211F	9.4.8	Undercover Operations	4/5/2024	CI
36212Q	9.4.9	Search Warrants, Evidence and Chain of Custody	2/10/2025	CI
36214M	9.4.11	Investigative Services	8/6/2026	CI
36215X	9.4.12	Arrests	7/1/2025	CI
36232I	9.4.13	Financial Investigative Task Force	11/6/2023	CI
36216I	9.5.1	Administrative Investigations and General Investigative Procedures	4/2/2026	CI
36462Y	9.5.2	Grand Jury Investigations	2/7/2024	CI
36218E	9.5.3	Criminal Investigation Strategies	7/8/2024	CI
36233T	9.5.5	Money Laundering and Currency Crimes	3/31/2026	CI
36222M	9.5.8	Investigative Reports	5/29/2024	CI
36223X	9.5.9	Methods of Proof	7/29/2024	CI
36463J	9.5.11	Other Investigations	11/19/2025	CI
49908P	9.5.12	Processing Completed Criminal Investigation Reports	3/30/2026	CI
36234E	9.5.13	Civil Considerations	8/25/2025	CI
36235P	9.5.14	Closing Procedures	4/1/2026	CI
36464U	9.6.2	Plea Agreements and Sentencing Process	3/27/2026	CI
36465F	9.6.3	Pre-Trial Procedures	7/9/2024	CI
36225T	9.6.4	Trial	7/9/2024	CI
36428C	9.7.1	Roles, Responsibilities, and Authorities	12/12/2024	CI
35087F	9.7.2	Civil Seizure and Forfeiture	1/16/2025	CI
36431Z	9.7.3	Criminal Forfeiture	11/20/2025	CI
36433V	9.7.4	PRE-SEIZURE PLANNING	1/29/2025	CI
36432K	9.7.5	Forms, Processing, and Documentation	11/9/2023	CI
36435R	9.7.6	Custody and Storage of Seized Assets	7/24/2024	CI
36436C	9.7.7	Claims And Petitions	8/26/2025	CI
36437N	9.7.8	Disposition of Seized and Forfeited Property	8/28/2025	CI
37396N	9.7.9	Equitable Sharing and Reverse Asset Sharing	8/29/2025	CI
37219Z	9.7.10	International Seizures and Forfeitures	8/28/2025	CI
36438Y	9.7.11	Abandoned Property	3/27/2025	CI

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: CI				
36439J	9.7.12	Evidence Seizures	3/28/2025	CI
36440K	9.7.13	Title 26 Seizures for Forfeiture	11/24/2025	CI
36442G	9.8.1	Scheme Development Center	1/30/2025	CI
36446Y	9.9.1	Employee Criminal Investigation Management Information System Responsibilities and Procedures	3/27/2026	CI
36449F	9.9.4	Criminal Investigation Management Information System Data Fields	4/2/2026	CI
36425V	9.10.1	Criminal Investigation Management Information System Equipment Inventory	6/30/2025	CI
36461N	9.11.1	Fiscal and Budgetary Matters	11/19/2025	CI
36466Q	9.11.2	Domestic and Foreign Travel	3/30/2026	CI
36459B	9.11.3	INVESTIGATIVE PROPERTY	7/31/2025	CI
36460C	9.11.4	Personnel Matters	8/12/2025	CI
94302D	9.11.5	Special Agent Medical Policies	4/7/2026	CI
36416K	9.12.1	Miscellaneous Administrative Procedures	4/3/2026	CI

Owner: Counsel

Part 1: Organization, Finance and Management

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

30379K	1.1.6	Chief Counsel	1/17/2023	All
--------	-------	---------------	-----------	-----

Part 30: Administrative

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

29704D	30.1.1	Mission Statement, and the Strategic and Program Plan	5/28/2014	Counsel
29706Z	30.2.1	Office of Chief Counsel Directives System	7/15/2021	Counsel
29707K	30.2.2	General Counsel Orders and Directives	6/25/2013	Counsel
29598J	30.3.1	Chief Counsel Delegations, Organization, and Succession	11/20/2017	Counsel
29599U	30.3.2	Delegations of Authority and Designations	2/7/2025	Counsel
29708V	30.4.1	Employment	2/7/2025	Counsel
29812E	30.4.2	Personnel Guidance	10/11/2017	Counsel
29601V	30.4.3	Training and Communication	3/1/2011	Counsel
29709G	30.4.4	Equal Employment Opportunity	1/22/2008	Counsel
29602G	30.4.5	Labor and Employee Relations	8/5/2026	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
29603R	30.4.6	Leave Administration	3/4/2009	Counsel
29604C	30.4.7	Work Schedules	6/24/2026	Counsel
38030E	30.4.8	Public Information (Speeches, Publications, and Teaching)	12/14/2010	Counsel
29710H	30.4.10	Grievances, Greivance Appeals, and Procedures	12/5/2025	Counsel
71620G	30.4.11	Pro Bono Activities	7/26/2018	Counsel
29063N	30.5.1	Space, Property, Procurement, and Telecommunications	10/26/2007	Counsel
29123E	30.5.2	Travel Guidelines	2/28/2014	Counsel
29608U	30.5.3	Financial Management	7/15/2005	Counsel
29269D	30.6.1	Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	3/27/2020	Counsel
29610G	30.6.2	Emergency Preparedness	1/23/2014	Counsel
41428A	30.7.1	Information Systems	12/21/2010	Counsel
29271P	30.7.2	Research and Management Information	11/30/2012	Counsel
29611R	30.7.3	Technology Services	12/14/2009	Counsel
41695T	30.7.4	Programs and Special Topics	1/7/2014	Counsel
29813P	30.8.1	Counsel Library Services	12/5/2013	Counsel
29712D	30.9.1	Case File Management	7/21/2005	Counsel
29714Z	30.9.2	Guidelines for Specific Categories of Case Files	12/23/2010	Counsel
29183G	30.10.1	Correspondence Guidelines	7/15/2005	Counsel
29184R	30.11.1	FOIA Requests for Chief Counsel Records	8/9/2018	Counsel
Part 31: Guiding Principles				
<i>(To ensure that all published guidance, documents filed in litigation, and legal advice issued to the Service or to taxpayers accurately reflect the position of the Office of Chief Counsel.)</i>				
29647T	31.1.1	Legal Work	7/19/2023	Counsel
29648E	31.1.2	Dealing with Taxpayers and Practitioners	8/11/2004	Counsel
29649P	31.1.3	Signature Principles	8/11/2004	Counsel
29650Q	31.1.4	Coordination and Reconciliation of Disputes	10/20/2010	Counsel
29422W	31.2.1	Significant Case Program	12/22/2023	Counsel

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
Part 32: Published Guidance and Other Guidance to Taxpayers				
<i>(The authoritative source for procedures and instructions for the Office of Associate Chief Counsel to use in drafting and preparing regulations.)</i>				
29172Z	32.1.1	Overview of the Regulations Process	11/13/2019	Counsel
38994H	32.1.2	Procedural Requirements for Regulation Projects	11/12/2019	Counsel
38995S	32.1.3	Substantive Development of a Regulation Project	8/1/2018	Counsel
38996D	32.1.4	Outlining and Drafting Substantive Regulatory Text	11/13/2019	Counsel
38998Z	32.1.5	Required Format for Regulations	11/18/2019	Counsel
38999K	32.1.6	Review, Approval, and Publication of Regulations	11/13/2019	Counsel
39002W	32.1.7	Inquiries, Comments, and Public Hearings	11/12/2019	Counsel
39003H	32.1.8	Publishing the Final Regulation	11/12/2019	Counsel
39004S	32.1.9	Closing a Regulation Project	8/1/2018	Counsel
29173K	32.2.1	Introduction to the Chief Counsel Publication Handbook	11/12/2019	Counsel
29174V	32.2.2	Summary of the Published Guidance Process	4/14/2017	Counsel
29175G	32.2.3	Drafting Published Guidance	2/4/2025	Counsel
29176R	32.2.4	Background Information Note (BIN) and Legal Memorandum (Legal Memo)	8/11/2004	Counsel
39005D	32.2.5	Coordination and Clearance	1/25/2013	Counsel
39007Z	32.2.6	Circulating Draft Publication Items	11/12/2019	Counsel
39008K	32.2.7	Formal Clearance of Publication Items	10/21/2011	Counsel
39009V	32.2.8	Publication	4/14/2017	Counsel
29177C	32.3.1	Forms of Advice	10/7/2011	Counsel
39010W	32.3.2	Letter Rulings	8/2/2022	Counsel
39011H	32.3.3	Information Letters	8/11/2004	Counsel
39012S	32.3.4	Closing Agreements Covering Specific Matters	10/11/2017	Counsel
29179Y	32.4.2	Pre-Filing Agreements	6/6/2005	Counsel
29180Z	32.4.3	Industry Issue Resolution	10/28/2010	Counsel
93213Z	32.7.1	Frequently Asked Questions	7/21/2022	Counsel
Part 33: Legal Advice				
<i>(The process of rendering legal advice.)</i>				
39430S	33.1.1	Roles and Responsibilities for Providing Legal Advice	8/11/2004	Counsel
39431D	33.1.2	Chief Counsel's Legal Advice Program	1/19/2021	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
39433Z	33.1.3	Releasing Legal Advice to the Public	7/5/2011	Counsel
29146D	33.2.1	Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	8/11/2004	Counsel
29148Z	33.2.2	Requests for Technical Advice and Technical Expedited Advice	10/28/2010	Counsel
29159G	33.3.1	Legislation and Miscellaneous Matters	8/11/2004	Counsel
29160H	33.3.2	Offers in Compromise	8/6/2019	Counsel
29161S	33.3.3	Appeals Settlement Guidelines	11/4/2010	Counsel
29162D	33.3.4	Division Counsel (LB&I) Industry Program	12/10/2010	Counsel
29164Z	33.3.5	Congressional and Other IRS Controlled Correspondence	7/8/2021	Counsel
39523E	33.3.6	Designating a Case for Litigation	12/10/2010	Counsel
29165K	33.3.7	Tax Forms, Tax Publications, and Public Use Forms	8/12/2010	Counsel
73500H	33.3.8	Whistleblower Taint Review Procedures	11/22/2019	Counsel
Part 34: Litigation in District Court, Bankruptcy Court, Court of Federal Claims, and State Court.				
<i>(Legal Matters brought before District, Bankruptcy, Federal Claims, and State Courts)</i>				
29128H	34.1.1	Jurisdiction of the District Courts	8/4/2023	Counsel
29129S	34.2.1	Jurisdiction of the Court Of Federal Claims	7/11/2023	Counsel
29130T	34.3.1	Procedures in Bankruptcy Cases	1/20/2015	Counsel
39024K	34.4.1	Insolvencies	3/24/2016	Counsel
29661X	34.5.1	Defense Letters	7/27/2021	Counsel
29663T	34.5.2	Refund Litigation	4/22/2021	Counsel
29664E	34.5.3	Suits Brought Against the United States	8/1/2022	Counsel
29665P	34.5.5	Injunctions	8/11/2004	Counsel
39026G	34.5.6	Procedures in 28 U.S.C. § 2410 Actions	8/3/2023	Counsel
39027R	34.5.7	Damages Litigation	8/3/2023	Counsel
38021T	34.6.1	Affirmative Litigation	7/27/2021	Counsel
39028C	34.6.2	Types of Suits	8/8/2023	Counsel
39029N	34.6.3	Summons Enforcement Actions	7/5/2023	Counsel
29666A	34.7.1	Pre-Trial Procedures	8/3/2022	Counsel
38022E	34.8.1	Settlement Procedures Overview	6/5/2017	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
39031Z	34.8.2	Settlement Procedures	8/11/2023	Counsel
38026W	34.9.1	Disclosure, Testimony, and Production of Documents	6/25/2021	Counsel
27624A	34.10.1	General Procedures	8/9/2023	Counsel
29689Z	34.12.1	Litigation Exhibits	7/19/2022	Counsel
Part 35: Tax Court Litigation				
<i>(Matters that take place in the United States Tax Court, the court of record under Article I of the Constitution, and in section 7441 of the Internal Revenue Code.)</i>				
29814A	35.1.1	Tax Court Jurisdiction and Proceedings	6/29/2022	Counsel
29816W	35.1.2	Tax Court Terms and Definitions	8/11/2004	Counsel
29817H	35.1.3	Tax Court Procedures	7/31/2023	Counsel
29833H	35.2.1	Tax Court Petitions	8/9/2023	Counsel
29783M	35.2.2	Answers	8/2/2022	Counsel
29842S	35.3.1	Motions Practice	5/3/2019	Counsel
29843D	35.3.2	Jurisdictional Defects	8/12/2019	Counsel
29845Z	35.3.3	Motions Pertaining to Pleadings	8/15/2019	Counsel
29846K	35.3.4	Motions Pertaining to Calendared Cases	8/11/2004	Counsel
29847V	35.3.5	Motions for Disposition without Trial	8/12/2019	Counsel
29848G	35.3.6	Motions Pertaining to Opinions and Decisions	8/11/2004	Counsel
38354R	35.3.7	Motions in TEFRA Cases	8/13/2021	Counsel
29849R	35.3.8	Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	8/11/2004	Counsel
29850S	35.3.9	Miscellaneous Motions	8/11/2004	Counsel
38348N	35.3.23	Motions in Collection Due Process Cases	2/8/2017	Counsel
94308R	35.3.32	Motions in Passport Cases	9/14/2023	Counsel
29878U	35.4.1	Trial Planning	6/9/2023	Counsel
29879F	35.4.2	Gathering Information from Government Sources	1/24/2024	Counsel
29880G	35.4.3	Gathering Information from the Petitioner	7/26/2012	Counsel
29881R	35.4.4	Gathering Information from Third Parties	1/24/2024	Counsel
29882C	35.4.5	Evidence and Information from Abroad	1/18/2013	Counsel
29883N	35.4.6	Responding to Petitioner's Information Gathering Attempts	11/25/2019	Counsel
29884Y	35.4.7	Stipulating Facts and Documents	7/26/2012	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
29885J	35.4.8	Preparing for Examination and Cross-Examination of Witnesses	8/11/2004	Counsel
29886U	35.4.9	Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	6/17/2013	Counsel
38053D	35.5.1	Introduction	8/11/2004	Counsel
38054O	35.5.2	Settlements by Counsel	8/6/2019	Counsel
38055Z	35.5.3	Coordination of Settlements With Other Related Matters	8/11/2004	Counsel
38056K	35.5.4	Settlement of Joint Committee Cases	12/28/2015	Counsel
38057V	35.5.5	Arbitration and Mediation	12/14/2010	Counsel
29863V	35.6.1	Calendar Calls	8/11/2004	Counsel
29864G	35.6.2	Trial of the Case	12/26/2023	Counsel
29865R	35.6.3	Tax Court Procedures for Reporting Potentially Dangerous Persons	8/11/2004	Counsel
30003V	35.7.1	Filing Tax Court Briefs	7/18/2018	Counsel
30004G	35.7.2	Preparation of Briefs	8/11/2004	Counsel
30005R	35.7.3	Review of Briefs	8/11/2004	Counsel
29867N	35.8.1	General Requirements for Tax Court Decisions and Other Final Dispositions	8/15/2019	Counsel
29868Y	35.8.2	Settlement Documents	8/11/2004	Counsel
29869J	35.8.3	Overpayments	8/11/2004	Counsel
29870K	35.8.4	Special Problems of Assessment and Payment	8/11/2004	Counsel
29871V	35.8.5	Miscellaneous Problems	6/29/2022	Counsel
30009J	35.8.6	Decision Documents	7/25/2012	Counsel
30010K	35.9.1	Tax Court Opinions and Decisions	8/11/2004	Counsel
30011V	35.9.2	Procedures for Assessment of Tax	8/11/2004	Counsel
30012G	35.9.3	Closing Procedures	8/12/2019	Counsel
30013R	35.10.1	Awards of Litigation and Administration Costs and Fees	12/21/2023	Counsel
30014C	35.10.2	Penalties and Sanctions	12/21/2023	Counsel
30026U	35.11.1	Litigation Exhibits	2/10/2025	Counsel

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: Counsel				
Part 36: Appellate Litigation and Actions on Decision				
<i>(The Office of Chief Counsel's interest to ensure a correct and administrable interpretation of the Internal Revenue Code and related statutes.)</i>				
39013D	36.1.1	Guiding Principles for Appeals	8/11/2004	Counsel
39015Z	36.2.1	Appeal Recommendations in General	3/27/2012	Counsel
39016K	36.2.2	Petition for Writ of Certiorari	3/27/2012	Counsel
39017V	36.2.3	Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	8/11/2004	Counsel
39018G	36.2.4	Closing Appeal Cases	4/11/2013	Counsel
39019R	36.2.5	Appeals of Tax Court Cases	8/12/2020	Counsel
39020S	36.2.6	Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	5/12/2022	Counsel
39021D	36.3.1	Actions on Decision	3/14/2013	Counsel
39023Z	36.4.1	Litigation Exhibits	3/1/2013	Counsel
Part 37: Disclosure				
<i>(Procedures relating to the disclosure of information (including classified and confidential material) to persons outside the Service.)</i>				
39102X	37.1.1	Written Determinations Under Section 6110	8/11/2004	Counsel
39104T	37.1.2	Disclosure of Information	8/11/2004	Counsel
60946J	37.1.3	The Counsel Governmental Liaison Coordination Program	1/23/2013	Counsel
39105E	37.2.1	Privacy Act of 1974	8/11/2004	Counsel
39106P	37.2.2	Freedom of Information Act (FOIA) Litigation	8/9/2018	Counsel
Part 38: Criminal Tax				
<i>(Guidance on the handling, review, and prosecution of criminal tax cases.)</i>				
39133W	38.1.1	Prereferral Assistance, Visitations and Investigative Tools	4/9/2020	Counsel
39134H	38.1.2	Administrative Requests for Grants of Statutory Use Immunity	10/1/2007	Counsel
39135S	38.1.3	Forfeitures	10/3/2007	Counsel
39136D	38.2.1	Administrative Cases	8/7/2008	Counsel
39138Z	38.2.2	Grand Jury Procedures	12/20/2018	Counsel
39139K	38.3.1	Miscellaneous Matters	3/26/2021	Counsel

* = official use only

Catalog	IRM	Title	Date	Audience
---------	-----	-------	------	----------

Owner: Counsel

Part 39: General Legal Services

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

29354F	39.1.1	Professionalism	4/11/2022	Counsel
29452K	39.2.1	Labor-Management Contract Negotiations	4/8/2022	Counsel
29453V	39.2.2	Handling Cases	4/11/2022	Counsel
29462G	39.3.1	Claims, Suits, and Related Matters	4/11/2022	Counsel
29467J	39.4.1	Matters Relating To Practice Before the IRS	4/11/2022	Counsel
29471R	39.5.1	Public Contracts, Technology Law, and Related Matters	4/8/2022	Counsel

Owner: CRCO

Part 1: Organization, Finance and Management

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

30384D	1.1.10	Office of Civil Rights and Compliance	9/11/2025	All
71649t	1.1.31	Office of the Chief Risk Officer	3/3/2021	All
71515m	1.4.60	Enterprise Risk Management (ERM) Program	2/24/2021	All
49442G	1.20.2	Providing Reasonable Accommodation for Individuals with Disabilities	8/28/2026	CRCO
68680E	1.20.3	Handling Harassment Allegations	11/9/2021	All
74338N	1.20.4	Prevention of Taxpayer Discrimination	8/12/2020	All
92758H	1.20.5	Policies and Procedures for Personal Assistance Services	6/10/2022	All
69176B	1.29.1	Authorities and Responsibilities	10/21/2024	CRCO

Owner: FMSS

Part 1: Organization, Finance and Management

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

49279R	1.1.17	Facilities Management and Security Services	8/3/2022	All
31322P	1.14.3	Workspace, Furniture, and Equipment Standards	6/30/2025	FMSS
38310P	1.14.4	Personal Property Management	7/1/2025	All
31452E	1.14.5	Occupational Health and Safety Program	3/3/2025	All
37269F	1.14.6	Real Property Program	9/27/2017	FMSS
35907U	1.14.7	Motor Vehicle Fleet Management Program	9/27/2018	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: FMSS				
38770V	1.14.8	Identifying Space Efficient Buildings	8/26/2025	FMSS
50504D	1.14.9	IRS Parking Program	12/29/2025	All
49873J	1.14.12	IRS Environmental Compliance Program	8/22/2022	All
75150D	1.57.1	Quality Assurance Programs	7/31/2024	FMSS
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
51711E	10.2.1	Physical Security	1/11/2023	All
51716H	10.2.5	Identification Media	3/11/2024	All
51717S	10.2.6	Pocket Commissions	9/4/2026	All
51720P	10.2.8	Incident Reporting	6/14/2023	All
51721A	10.2.9	Occupant Emergency Program	10/21/2024	All
51728Z	10.2.14	Methods of Providing Protection	4/24/2025	All
71162H	10.2.18	Physical Access Control (PAC)	3/5/2025	All
51732H	10.9.1	Classified National Security Information	11/6/2023	All
Owner: HCO				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30364L	1.1.4	Organizational Planning	8/28/2026	All
49171G	1.1.22	Human Capital Office	10/25/2022	HCO
30332B	1.5.2	Uses of Section 1204 Statistics	10/26/2022	All
30333M	1.5.3	Manager's Self-Certification and the Independent Review Process	10/17/2022	All
37449P	1.32.15	Public Transportation Subsidy Program (PTSP)	4/25/2023	All
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
51141M	10.23.1	National Security Positions and Access to Classified Information	8/28/2026	All
51142X	10.23.2	Contractor Investigations	8/28/2026	All
51144T	10.23.3	Personnel Security/Suitability for Employment and Personnel Security Operations	8/26/2026	All

Catalog	IRM	Title	Date	Audience
Owner: HCO				
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
75250E	25.29.1	Standard Tax Compliance Checks for Suitability and Monitoring	9/2/2025	All
Part 6: Human Resources Management				
<i>(Human resource management activities which include training and personnel.)</i>				
53707Q	6.10.1	IRS Personnel Staffing Accountability	8/26/2026	All
53379G	6.213.1	Employment in the Excepted Service	8/27/2026	All
53381S	6.250.3	Delegated Examining Authority	8/26/2026	All
34636K	6.300.1	Employment (General)	9/1/2026	All
53380H	6.304.1	Expert and Consultant Appointments	8/26/2026	All
20269R	6.307.1	Veterans Employment Programs and Restoration of Duty	9/1/2026	All
53369K	6.308.1	Student Volunteer Service	7/12/2022	All
52705K	6.315.1	Career and Career-Conditional Employment	1/12/2024	All
92695J	6.315.2	Probationary Period for Career and Career-Conditional Employment	8/26/2026	All
58308V	6.316.1	Temporary, Term, and Volunteer Appointments	8/25/2026	All
53382D	6.330.1	Recruitment, Selection, and Placement	8/28/2026	HCO
33013V	6.332.1	Workforce Recruitment Strategies	8/25/2026	All
75113A	6.332.2	New Hire Eligibility and Pre-Employment Review	4/6/2021	All
53371W	6.334.1	Temporary Assignments under the Intergovernmental Personnel Act (IPA)	7/28/2025	HCO
34640S	6.335.1	IRS Merit Promotion Plan and Internal Placement	9/4/2026	All
39377A	6.335.2	Training and Development Programs under the Merit Promotion Plan	8/26/2026	All
53384Z	6.337.1	Alternative Rating and Selection	11/3/2009	All
53385K	6.338.1	Qualification Requirements	8/26/2026	All
53386V	6.339.1	Medical Qualification Determination Requirements	8/19/2022	All
53387G	6.340.1	Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	8/20/2026	All
54011B	6.350.1	Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	8/21/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: HCO				
39215B	6.362.1	External Pathways Program	2/23/2023	All
32678W	6.410.1	Learning and Education Policy	4/23/2019	All
56035F	6.410.8	Learning Management System Standards	8/31/2026	All
57678M	6.410.9	Training Evaluation Policy	8/21/2026	All
74902R	6.410.10	Event Planning and Approval	8/21/2026	All
37671V	6.430.1	Introduction to Performance Management	8/26/2026	All
37674C	6.430.4	Performance and Reduction in Force	8/25/2026	All
33014G	6.432.1	Requirements to Address Performance Issues	8/26/2026	All
30095H	6.451.1	Awards	8/26/2026	All
49822S	6.511.1	Position Management and Classification Policy and Operational Guidance	9/1/2026	All
20194B	6.530.1	Aggregate Limitation on Pay and Special Rate Schedules	12/22/2023	All
54090K	6.531.1	Pay Under the General Schedule and IRS Payband System	9/8/2026	All
54089J	6.536.1	IRS Grade/Band and Pay Retention	9/1/2026	HCO
53304F	6.550.1	Pay Administration - General	3/31/2022	All
69696Y	6.550.2	Premium Pay and Compensatory Time Off for Travel	9/22/2021	All
59159U	6.550.3	Severance Pay	3/29/2022	All
59931A	6.553.1	Reemployed Annuitants (REA) with a Salary Offset Waiver	9/1/2026	All
55210C	6.575.1	IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	9/2/2026	All
54012M	6.576.1	Use of Direct Buyouts (VSIP) and Job Swaps	7/14/2023	All
20195M	6.610.1	IRS Hours of Duty	12/17/2024	All
54211D	6.630.1	IRS Absence and Leave	8/1/2023	All
69450Y	6.630.2	Absence and Leave for Military-Related Reasons	9/2/2026	All
71176V	6.630.4	Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	2/7/2024	All
92762P	6.630.5	Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	8/27/2026	All
33015R	6.711.1	Labor Relations Authorities	8/27/2025	All
57117U	6.711.2	Processing Information Requests	3/25/2011	HCO
33017N	6.731.1	Suitability Determinations for Employment	9/3/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: HCO				
48406E	6.735.1	Ethics Program Requirements	9/2/2026	All
74567S	6.735.2	Outside Employment	9/3/2026	All
33019J	6.752.1	Disciplinary Suspensions of 14 Calendar Days or Less	9/4/2026	All
33021V	6.771.1	Processing Agency Grievances	9/4/2026	All
55803T	6.792.1	Child Care Subsidy Program	9/2/2026	All
37476W	6.800.1	Workers' Compensation Program	9/4/2026	All
54590P	6.800.2	IRS Telework Program	11/9/2023	HCO
57548X	6.800.3	Employee Assistance & Worklife Referral Program	9/4/2026	All
66284Y	6.800.4	Lactation Program	8/22/2025	All
54145I	6.959.1	IRS Payband System	8/26/2026	All
Owner: IT				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30386Z	1.1.12	Information Technology	8/17/2026	All
50703U	1.2.62	Division/Function Delegation of Authorities for Information Technology (IT)	5/1/2025	IT
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
49446Y	10.8.1*	Security Policy	4/30/2025	All
49072Q	10.8.2*	IT Security Roles and Responsibilities	4/29/2025	All
53312F	10.8.5*	Domain Name System (DNS) Security Policy	5/12/2025	IT
50384V	10.8.6*	Application Security and Development	9/12/2025	IT
75047F	10.8.11*	Application Security Policy	9/19/2024	IT
93794J	10.8.12*	Container Platform Security Policy	2/16/2024	IT
94199Q	10.8.13*	Business Impact Analysis (BIA) Security Policy	6/3/2024	IT
72452Y	10.8.15*	General Platform Operating System Security Policy	5/12/2025	IT
54962B	10.8.21*	Database Security Policy	9/2/2025	IT
55175G	10.8.22*	Web Server Security Policy	5/12/2025	All
71249P	10.8.23*	Application Server Security Policy	8/27/2025	IT
68066U	10.8.24*	Cloud Computing Security Policy	2/2/2024	IT
49826K	10.8.26*	Government Furnished and Personally Owned Mobile Device Security Policy	12/23/2024	IT

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: IT				
50851F	10.8.27*	Personal Use of Government Furnished Information Technology Equipment and Resources	9/12/2024	IT
72592J	10.8.33*	Mainframe System Security Policy	8/14/2025	IT
50208S	10.8.34*	IDRS Security Controls	4/10/2025	All
49074M	10.8.50*	Enterprise Incident, Vulnerability, and Security Patch Management	3/11/2024	IT
51043H	10.8.54*	Minimum Firewall Administration Requirements	7/22/2024	All
66020C	10.8.55*	Network Security Policy	8/25/2025	All
51228U	10.8.60*	IT Service Continuity Management (ITSCM) Policy and Guidance	7/26/2024	All
51230G	10.8.62*	Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	1/18/2024	IT
93425T	10.8.63*	Central Log Server Security Policy	5/15/2025	IT
Part 2: Information Technology				
<i>(Development, implementation, and maintenance of information systems.)</i>				
28245J	2.2.1	Partnership Control System Chapter Overview	10/18/2022	Appeals
28574P	2.2.2	PCS Command Code TSLOD	10/19/2022	Appeals
28575A	2.2.3	PCS Command Code TSCHG	10/19/2022	Appeals
28577W	2.2.4	PCS Command Code TSINQ	10/18/2022	Appeals
28578H	2.2.5	PCS Command Code TSDEL	10/18/2022	Appeals
28579S	2.2.6	PCS Command Code TSNOT	10/20/2022	Appeals
28580T	2.2.7	PCS Command Code TSCLS	10/19/2022	Appeals
28581E	2.2.8	PCS Command Code MSCHG	10/19/2022	Appeals
28582P	2.2.9	PCS Command Code TSUMY	10/20/2022	Appeals
28113Y	2.3.1	Section Titles and Command Codes for IDRS Terminal Responses	5/7/2024	All
28115U	2.3.2*	Introduction to IDRS Terminal Responses	6/6/2024	All
28121Y	2.3.8*	Standard Validity Criteria	1/15/2025	All
28123U	2.3.10	Command Codes MFREQ and RECON	12/4/2023	All
28124F	2.3.11*	Command Codes TXMOD and SUMRY	1/16/2026	All
28125Q	2.3.12	Command Code ACTON	1/16/2025	All
28126B	2.3.13	Command Codes FFINQ, REINF, and REMFE	7/9/2025	All
28128X	2.3.15*	Command Code ENMOD	1/16/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: IT				
28129I	2.3.16	Command Codes RFINK and RAFRQ	2/10/2025	All
28130J	2.3.17	Command Code ESTABD	5/21/2025	All
28131U	2.3.18	Command Code ESTABM	1/16/2025	All
28133Q	2.3.20	Command Code URINQ (URF)	3/6/2023	All
28138T	2.3.25	Command Codes DM1DT and DTVUE	12/22/2025	Appeals
28139E	2.3.26	Command Code TDINQ	2/2/2026	All
28140F	2.3.27	Command Code ECREQ	12/11/2024	All
28141Q	2.3.28	Command Code FTDPN	12/23/2024	All
28142B	2.3.29	Command Codes INTST, ICOMP, and COMPA	12/3/2024	All
28143M	2.3.30	Command Code DAILY	6/5/2024	All
28144X	2.3.31	Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2/13/2025	All
28145I	2.3.32*	Command Code MFTRA	1/27/2025	All
28147E	2.3.34	Command Code PATRA	1/17/2025	Appeals
28102R	2.3.35*	Command Code IRPTR	1/20/2026	Appeals
28148P	2.3.36	Command Code SCFTR	6/27/2024	Appeals
28149A	2.3.37	Command Code UPTIN for the GUF System	7/25/2025	Appeals
28150B	2.3.38	Command Code TXCMP	12/10/2025	Appeals
28152X	2.3.40	Command Code PICRD	5/9/2024	Appeals
28153I	2.3.41	Command Code PIEST	12/19/2024	Appeals
28155E	2.3.43	Command Code PIFTF	12/12/2024	Appeals
28156P	2.3.44*	Command Code PIVAR	12/23/2024	Appeals
28157A	2.3.45	Command Code XSINQ	12/20/2024	All
28159W	2.3.47*	Command Codes INOLE, EOGEN, and SPARQ	12/23/2025	IT
28160X	2.3.48	Command Code UPDIS for the GUF System	7/28/2025	Appeals
28161I	2.3.49	Command Code EICMP	12/10/2025	Appeals
28163E	2.3.51	Command Code IMFOL	1/30/2026	Appeals
57904Z	2.3.52	Command Codes RTVUE and RTFTP	12/29/2025	Appeals
28165A	2.3.53	Command Code PMFOL	6/12/2026	Appeals
30809R	2.3.54*	Command Code DDBOL	2/26/2025	Appeals
28167W	2.3.55	Command Codes ELFUP and ELFRQ	11/25/2025	Appeals
28168H	2.3.56	Command Code ESTABR	1/16/2025	Appeals

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: IT				
58088M	2.3.57	Command Code BRTVU	12/23/2025	Appeals
28171E	2.3.59*	Command Codes BMFOL and BMFOR	2/2/2026	CI
28172P	2.3.60	Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	4/5/2024	Appeals
28174L	2.3.62	Command Code ESTAB	1/14/2025	All
28175W	2.3.63	Command Codes RPVUE, RPVCU, and RPPRT	12/24/2025	IT
28177S	2.3.64	Command Code EMFOL	12/12/2024	Appeals
53389C	2.3.65	EPMF Return Transaction File On-Line (ERTVU) Research	3/27/2025	IT
28178D	2.3.66	Command Code PLINF and PLINQ	6/5/2024	Appeals
28112N	2.3.68	Command Codes DUPOL and DUPPG	12/23/2025	CI
28181A	2.3.69	Command Code VPARS	1/21/2025	Appeals
28182L	2.3.70	Command Code EFTPS	8/13/2025	Appeals
28183W	2.3.71	Command Code ATINQ	5/1/2026	Appeals
28185S	2.3.73	Command Codes TRDBV, TRERS, TRPRT, and R8453	12/31/2025	Appeals
28186D	2.3.74	Command Code DDPOL	12/22/2025	CI
32675P	2.3.76	Command Code ISTSD	11/2/2023	Appeals
32676A	2.3.77	Command Code ISTSE	11/2/2023	Appeals
32689D	2.3.78	Command Code LOCAT	5/22/2024	Appeals
33046Q	2.3.79	Command Code CDPWEB, (CDPTA, CDPTE)	11/20/2023	Appeals
37170F	2.3.80	Command Code DDBKD	2/27/2025	Appeals
55093B	2.3.81	Command Code ESTABA	1/13/2025	All
55095X	2.3.82	Command Code ESTABH	1/14/2025	All
61664M	2.3.85*	Command Code DFAST and DLITE	8/19/2025	IT
67908N	2.3.86	Command Code IRPOL	12/17/2025	Appeals
93183W	2.3.87*	Command Code DDBMF	5/5/2025	IT
28189K	2.4.1	Section Titles and Command Codes for IDRS Terminal Input	6/12/2024	All
28192H	2.4.4	Command Code MESSG	12/10/2024	All
28193S	2.4.5	Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	3/10/2025	All
28194D	2.4.6	Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	8/12/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: IT				
28196Z	2.4.7	Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2/13/2025	All
28197K	2.4.8	Command Codes ESIGN and BSIGN	1/14/2026	All
28198V	2.4.9	Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	4/4/2025	All
28199G	2.4.10	Command Codes EOREQ and EOCHG	1/16/2025	All
28200W	2.4.11	Command Code NMFTM	11/7/2023	IT
28201H	2.4.12	Command Codes DELET and CCPYT	5/2/2025	All
28202S	2.4.13	Command Code TERUP	4/4/2025	All
28203D	2.4.14	Command Code NMFST	11/7/2023	All
28205Z	2.4.15	Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	5/15/2025	All
28206K	2.4.16*	Command Codes REQ54 and ADJ54	4/1/2025	All
28207V	2.4.17	Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	12/17/2025	All
28209R	2.4.19	Command Codes REQ77, FRM77 and FRM7A	6/29/2026	All
28210S	2.4.20*	Command Codes RFUND and REFAP	1/16/2025	IT
28211D	2.4.21	Command Codes CHK64 and CHK64R	5/21/2025	All
28213Z	2.4.22*	Command Code CRMNL	11/8/2023	All
28214K	2.4.23	Command Code CHKCLR and CHKCL	3/19/2025	All
28215V	2.4.24	Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	3/6/2023	All
28216G	2.4.25	Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	5/22/2024	All
28217R	2.4.26	Command Codes FRM14, FRM49, and TDIRQ	6/18/2024	All
28218C	2.4.27	Command Code ASGNI/ASGNB formerly TSIGN	5/26/2026	All
28219N	2.4.28*	Command Codes STAUP, STATI and STATB	2/5/2025	All
28221Z	2.4.29	Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	1/17/2025	IT
28222K	2.4.30*	Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	8/29/2025	IT
28223V	2.4.31*	Command Code LEVY	12/17/2024	All
28224G	2.4.32*	Command Code PDTUP	8/22/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: IT				
28225R	2.4.33	Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	9/3/2025	All
28226C	2.4.34	Command Code DOALL	1/23/2025	All
28227N	2.4.35	Command Code STN90	12/12/2024	All
28229J	2.4.37	Command Code NOREF Overview	12/12/2024	All
28230K	2.4.38	Command Code CSEDR	7/16/2024	All
28231V	2.4.39	Command Codes ASEDD and ASEDR	7/16/2024	All
28232G	2.4.40	Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2/7/2025	All
28233R	2.4.41	Command Code UNLCE	12/6/2024	All
28234C	2.4.42	Command Code CCASG for Case Control Activity System	6/10/2025	All
28235N	2.4.43	Command Code PINEX	1/29/2025	All
28236Y	2.4.44	Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	12/30/2024	All
28237J	2.4.45*	Command Code NRP97	2/6/2025	All
28100V	2.4.46	Command Code EPLAN	1/16/2025	All
28238U	2.4.47	Command Code VPMSG	1/21/2025	All
28239F	2.4.48	Command Code VPPIN	1/21/2025	All
28241R	2.4.50	Command Code ASIGN	5/1/2026	All
28243N	2.4.52	Command Codes TPCIN and TPCOL	12/24/2025	Appeals
31276M	2.4.53	Command Code DUPED	2/19/2025	All
32674E	2.4.56	Command Code ISTSR	8/6/2024	All
35348J	2.4.57	Command Code CDPTR	11/20/2023	All
38335K	2.4.58	Command Code DDBCK/ DDBCV / DDBCS	3/31/2025	All
54615Z	2.4.59	Command Code TMSSN	5/2/2025	All
64077N	2.4.61	Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	11/20/2023	TS
33496A	2.5.1*	Systems Development	5/9/2024	IT
33498W	2.5.3*	Programming and Source Code Standards	4/2/2025	IT
30905A	2.5.4*	Document Standards	12/10/2024	IT
30743M	2.5.5*	Guidelines for Preparing Program Requirements Packages (PRPs)	11/9/2023	IT

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: IT				
73139M	2.5.10*	Software Estimation Techniques, Analysis, and Deliverables	12/17/2021	IT
36327Q	2.5.11*	Analysis Techniques and Deliverables	11/22/2023	IT
35415P	2.5.12*	Design Techniques and Deliverables	12/16/2021	IT
36192J	2.5.13*	Database Design Techniques and Deliverables	12/12/2024	IT
35692E	2.5.14	Quality Assurance (QA)	5/5/2025	IT
73141Y	2.7.1*	Inter-center	5/20/2013	IT
73144F	2.7.6	Systems Scheduling	12/2/2020	IT
32002E	2.7.9	Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	12/15/2022	IT
28249B	2.8.1*	Introduction to AIMS REALTIME Processing	12/11/2024	Appeals
28756V	2.8.2	AIMS Command Code AM424	12/2/2024	Appeals
28757G	2.8.3	AIMS Command Code AMDIS	12/2/2024	Appeals
28758R	2.8.4	AIMS Command Code AMSTU	12/4/2024	Appeals
28759C	2.8.5	AIMS Command Code AMSOC	12/8/2025	Appeals
28760D	2.8.6*	AIMS Command Code AMAXU	12/9/2025	IT
28762Z	2.8.7*	AIMS Command Code AMCLS	12/12/2025	Appeals
28763K	2.8.8	AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	12/2/2024	Appeals
50448E	2.8.9	AIMS Command Code AMRET	12/11/2024	IT
28250C	2.9.1*	Integrated Data Retrieval System	8/5/2024	IT
28244Y	2.11.1	IDRS Correspondence	7/20/2023	IT
69748P	2.12.2	Security and Communication Services (SACS) Security Command Codes	11/9/2023	IT
37206W	2.15.1	Enterprise Architecture (EA) Overview	7/30/2025	All
71048C	2.17.1	Infrastructure Currency Policy for Software	4/7/2026	All
37317E	2.21.1	Introduction to Shopping Cart Processing for IT	5/14/2025	All
38167S	2.22.1	Unified Work Request (UWR) Process	2/23/2024	All
37414Y	2.25.2	IRS Integrated Enterprise Portal Usage Standard'	6/4/2024	All
36514P	2.25.3	Intranet Site and Web Server Registration Procedures	9/7/2023	All
71879J	2.25.20	SharePoint	11/21/2025	IT
74354N	2.28.1	Unified Communications Policy	3/8/2023	IT
75372T	2.30.1	Section 508 Compliance	8/16/2022	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: IT				
93036W	2.31.1	One Solution Development Life Cycle (OneSDLC) Guidance	9/9/2026	IT
72209P	2.109.2	Risk, Issue, and Action Item Management Process	4/22/2020	All
60046A	2.110.1	Requirements Engineering Directive	7/26/2024	All
60078K	2.110.2	Requirements Engineering Process	8/13/2019	All
74884G	2.120.6	Engineering Planning Process	6/3/2024	All
74885R	2.120.7	Solution Design Process	5/29/2024	All
74886C	2.120.8	Interface Design Process	5/29/2024	All
74887N	2.120.9	Hardware Analysis and Design/System Configuration Validation Process	5/29/2024	All
74889J	2.120.10	Engineering Documentation Process	6/4/2024	IT
74890K	2.120.11	Data Management Process	5/29/2024	All
74891V	2.120.12	Naming Data Element(s)/Objects(s) Process	6/3/2024	All
68610G	2.123.2	Knowledge Management Process Description	9/24/2021	All
70893D	2.125.1	Change Management Policy	6/5/2026	IT
70895Z	2.125.2	Change Management Process Description	5/21/2026	IT
67722P	2.126.2	Enterprise Organizational Readiness Process and Procedure Description	11/3/2023	All
60808U	2.127.2	IT Testing Process and Procedures	7/31/2025	IT
72726F	2.142.2	Service Catalog Management Process and Procedures	2/7/2024	All
68034K	2.148.2	Incident Management Process	7/26/2023	All
68035V	2.148.3	Request Management	2/5/2024	All
67329K	2.149.1	Asset Management Policy	8/6/2026	All
67331W	2.149.2	Asset Management Process Description	7/27/2026	All
67521C	2.149.3	Asset Management Hardware Procedures	7/27/2026	All
67522N	2.149.4	Asset Management Software Procedures	7/28/2026	All
60766Z	2.150.1	Configuration Management Policy	7/16/2026	IT
60767K	2.150.2	Configuration Management (CM) Process	5/18/2026	IT
75426G	2.150.5	Configuration Verification for IRS Applications (PSL and Non-PSL)	6/20/2024	IT
75190N	2.172.1	IT Enterprise Control Authority and Operations Directives	4/2/2024	IT

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: IT				
75191Y	2.172.2	IT Enterprise Control Authority and Operations Process and Procedures	4/2/2024	IT
72357A	2.173.1	IT Governance Policy	8/14/2026	IT
72359W	2.173.2	IT Governance Procedures	2/12/2024	IT
95421V	2.174.1	Enterprise Monitoring Platform	8/13/2025	IT
Owner: LB&I				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
14055T	1.1.24	Large Business and International Division	7/22/2025	All
60695B	1.2.63	Division Delegations of Authority for Large Business and International	3/19/2025	LB&I
57275B	1.4.24*	Central Withholding Agreement Program Team Manager Handbook	7/23/2026	LB&I
35101Y	1.32.5	International Travel Office Procedures	5/27/2022	All
75148R	1.56.1	LB&I Policy Function Processes and Procedures	7/13/2022	LB&I
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
49775E	11.51.1	LB&I Audit Program Process for TIGTA and GAO	5/21/2025	LB&I
68000E	11.51.2*	LB&I Source Publishing Standards	6/12/2024	LB&I
95355A	11.51.3	Preparation of Compliance Alerts	6/11/2026	LB&I
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
59067T	25.21.1	Branded Prescription Drug Fee	2/26/2025	All
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
27612I	4.1.8	Special Examination Features and Programs	12/4/2024	LB&I
27613T	4.1.9	International Features	1/3/2025	LB&I
49267Z	4.1.21*	LB&I Planning and Monitoring	1/21/2022	LB&I
38775Y	4.10.20	Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	7/16/2024	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: LB&I				
51337G	4.10.21	U.S. Withholding Agent Examinations - Form 1042	5/12/2026	LB&I
48619J	4.10.26	Net Rate Netting Procedures for LB&I Cases	7/16/2024	LB&I
69295J	4.10.28	Designation of cases for litigation	9/3/2024	All
36009R	4.11.5	Allocation of Income and Deductions Under IRC 482	8/25/2025	LB&I
36013Z	4.11.6	Changes in Accounting Methods	8/17/2026	LB&I
32528P	4.30.1	Pre-Filing Agreement Program	8/25/2020	LB&I
35661F	4.30.2	Other Technical Issues	8/21/2026	Appeals
48221R	4.30.4	Industry Program	6/12/2024	LB&I
36873J	4.31.1	LB&I Pass-Through Entities Practice Area	6/8/2023	Appeals
36874U	4.31.2*	TEFRA Examinations - Field Office Procedures	4/22/2025	Appeals
35421T	4.31.5*	Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4/21/2025	LB&I
72936D	4.31.9*	Centralized Partnership Audit Regime (BBA) Field Examination Procedures	5/8/2026	Appeals
93594H	4.31.10	Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	4/4/2025	LB&I
93592L	4.31.11	Other PTE Topics	7/27/2023	LB&I
94581O	4.31.13*	Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	8/29/2025	LB&I
32505Q	4.36.1	Joint Committee Process Overview	11/3/2023	LB&I
32891R	4.36.2	Identification of Joint Committee Cases	11/1/2023	LB&I
32892C	4.36.3	Examination Team Responsibilities	6/24/2025	LB&I
32893N	4.36.4	Joint Committee Review Team Procedures	11/2/2023	LB&I
32894Y	4.36.5	Reports	10/2/2024	LB&I
27674G	4.37.1	Financial Products Specialty	7/28/2025	LB&I
38191S	4.46.1	General Information and Definitions	9/29/2026	LB&I
38194Z	4.46.3*	Planning the Examination	8/28/2025	LB&I
38195K	4.46.4	Executing the Examination	9/6/2023	LB&I
38196V	4.46.5	Resolving the Examination	12/3/2025	LB&I
38197G	4.46.6	Workpapers and Reports Resources	9/23/2025	LB&I
38201D	4.46.10	Outside Expert Program	3/15/2024	LB&I
27549U	4.47.1	Computer Audit Specialist Program (CAS)	5/4/2026	All
27550V	4.47.2	CAS Technical and Procedural Information	5/6/2026	LB&I

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: LB&I				
34154B	4.47.3	Statistical Sampling Auditing Techniques	5/5/2026	All
28459Z	4.48.1	Overview of Engineering Program	1/16/2025	All
39439N	4.48.3	Valuation Guidelines	9/22/2020	LB&I
39441Z	4.48.4	Business Valuation Guidelines	9/22/2020	LB&I
39442K	4.48.5	Intangible Property Valuation Guidelines	9/22/2020	LB&I
39443V	4.48.6	Real Property Valuation Guidelines	9/22/2020	LB&I
69791W	4.50.1*	Campaign Development Process	1/13/2026	LB&I
69792H	4.50.2*	Other Workload Selection – Non-campaign Workstreams	2/18/2026	LB&I
69793S	4.50.3*	Large Corporate Compliance Program	12/19/2024	LB&I
93591A	4.50.5*	Office of Tax Shelter Analysis (OTSA)	2/26/2025	LB&I
33207T	4.51.2	LMSB Administrative Guidance	4/3/2026	LB&I
37347S	4.51.4	LB&I/Appeals Fast Track Settlement Program (FTS)	6/25/2024	Appeals
57674U	4.51.8	Compliance Assurance Process (CAP) Examinations	8/7/2025	LB&I
64023P	4.52.1*	Global High Wealth Program Processes and Procedures	12/12/2025	LB&I
92855B	4.54.1	Roles and Responsibilities of SMEs	8/8/2025	LB&I
35009H	4.60.1*	Exchange of Information	9/11/2026	All
35007L	4.60.2	Mutual Agreement Procedures and Report Guidelines	12/16/2025	LB&I
35008W	4.60.3*	Tax Treaty Related Matters	9/8/2025	LB&I
73684U	4.60.11*	International Compliance Assurance Program	7/24/2023	LB&I
27728T	4.61.3	Development of IRC 482 Cases	1/9/2023	LB&I
27738P	4.61.11	Development of IRC 367 Transactions and Issues	4/3/2020	LB&I
27739A	4.61.12	Foreign Investment in Real Property Tax Act	1/10/2025	LB&I
50701Y	4.61.13	Dual Consolidated Losses	7/23/2020	LB&I
73515G	4.61.14	Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	10/8/2024	LB&I
33000S	4.62.1	International Visitors Program	7/25/2025	All
33167U	4.62.3	Requests for Representation Funds and Gifts for Foreign Officials	9/3/2025	All
67713E	4.63.1	Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	7/28/2025	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: LB&I				
67714P	4.63.2	LB&I WIIC Practice Network Knowledge Management	1/14/2026	LB&I
67715A	4.63.3	Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4/21/2025	LB&I
67717W	4.63.4	Examination Procedures	3/2/2026	LB&I
66119C	4.64.1*	Case Development and Processing Guidelines	9/8/2020	LB&I
57672Y	4.65.1*	The IRS FFI List Publishing Processes Document	12/4/2025	LB&I
Part 7: Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
37894W	7.40.1	Industry Issue Resolution (IIR) Program	7/24/2026	Appeals
Owner: NHQ				
Part 1: Organization, Finance, and Management				
<i>Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.</i>				
30376D	1.1.1	IRS Mission and Organizational Structure	7/10/2025	All
30378Z	1.1.5	Office of the Commissioner	8/11/2025	All
38174H	1.4.12	Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	11/8/2023	All
33092E	1.10.1	IRS Correspondence Manual	6/4/2015	All
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
59988F	10.6.1	Overview of Continuity Planning	8/26/2025	All
71637B	10.6.2	Continuity Plan Requirements	3/21/2022	All
71636Q	10.6.3	Test, Training, and Exercise Requirements	3/21/2022	Commissioner
71634U	10.6.4	Incident Management Program	3/18/2022	All
71633J	10.6.5	Annual Certification Requirements	3/18/2022	Commissioner
71632Y	10.6.6	Pandemic Plan Requirements	3/18/2022	All
75036Y	10.6.7	Emergency Notification System	7/1/2022	HCO
95615T	10.6.8	Automated External Defibrillator (AED) Program	9/26/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: OLS				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
61156H	1.1.29	Office of Online Services	7/29/2025	All
Part 2: Information Technology				
<i>(Development, implementation, and maintenance of information systems.)</i>				
38937M	2.25.101	IRS.gov Web Content Management Procedures	8/27/2025	All
Owner: Procurement				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
71631N	1.1.32	Office of the Chief Procurement Officer	8/8/2018	All
Owner: PVCY				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
62660E	1.1.27	Privacy, Governmental Liaison and Disclosure (PGLD)	5/4/2022	All
94952P	1.4.63	Roles and Responsibilities of Disclosure Managers	10/18/2024	All
31421F	1.15.1	The Records and Information Management Program	1/9/2025	All
31423B	1.15.2	Types of Records and Their Life Cycles	1/9/2025	All
31425X	1.15.3	Disposing of Records	1/14/2025	All
31426I	1.15.4	Retiring and Requesting Records	2/26/2025	All
31427T	1.15.5	Relocating/Removing Records	1/15/2025	All
31431B	1.15.6	Managing Electronic Records	2/26/2025	All
31451T	1.15.7	Files Management	1/14/2025	All
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
49876Q	10.5.1	Privacy Policy	5/8/2025	All
49877B	10.5.2	Privacy Compliance and Assurance (PCA) Program	9/15/2025	All
49879X	10.5.4	Incident Management Program	4/29/2025	All
49880Y	10.5.5	IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	4/21/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: PVCY				
49881J	10.5.6	Privacy Act	9/2/2025	All
49882U	10.5.7	Use of Pseudonyms by IRS Employees	7/14/2025	All
49883F	10.5.8*	Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	5/21/2025	All
72356P	10.10.1	IRS Electronic Signature (e-Signature) Program	8/12/2024	All
75235P	10.10.2	Authentication Risk Assessments in Non-Digital Channels	9/16/2026	All
93548T	10.10.3*	Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	4/14/2025	All
94861Z	10.10.4	Authorization of Entity Access	3/5/2025	All
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
30423R	11.3.1	Introduction to Disclosure	8/3/2023	All
30424C	11.3.2	Disclosure to Persons with a Material Interest	3/11/2025	All
30425N	11.3.3	Disclosure to Designees and Practitioners	7/28/2023	All
30426Y	11.3.4	Congressional Inquiries	7/21/2023	All
30427J	11.3.5	Fees	1/18/2024	All
30428U	11.3.6	Seals and Certifications	7/28/2023	All
30429F	11.3.7	Freedom of Information Act Reading Room Operations	8/11/2023	All
30432C	11.3.9	Exempt Organizations	2/7/2025	All
30433N	11.3.10	Employee Plans Information	7/27/2023	All
30434Y	11.3.11	Other Information Available to the Public	7/31/2023	All
30435J	11.3.12	Designation of Documents	8/11/2023	All
30436U	11.3.13	Freedom of Information Act	10/6/2025	All
30444U	11.3.21	Investigative Disclosure	8/16/2024	All
30445F	11.3.22	Disclosure to Federal Officers and Employees for Tax Administration Purposes	8/9/2024	All
30446Q	11.3.23	Disclosure to the Government Accountability Office (GAO)	8/3/2023	All
30447B	11.3.24	Disclosures to Contractors	8/31/2023	All
30448M	11.3.25	Disclosure to Foreign Countries Pursuant to Tax Treaties	8/11/2023	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: PVCY				
30449X	11.3.26	Wagering Tax Information	8/10/2023	All
30450Y	11.3.27	Disclosure of Returns and Return Information to Grand Juries	8/10/2023	All
30451J	11.3.28	Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	4/17/2025	All
30452U	11.3.29	Disclosure to Government Agencies for Administration of Nontax Laws	9/24/2025	All
30453F	11.3.30	Disclosure to the President	3/31/2025	All
30454Q	11.3.31	Tax Check Reports on Federal Appointees	1/16/2024	All
30455B	11.3.32	Disclosure to States for Tax Administration Purposes	8/14/2023	All
30457X	11.3.34	Disclosure for Non-tax Criminal Violations	8/17/2023	All
30458I	11.3.35	Requests and Demands for Testimony and Production of Documents	4/14/2025	All
30459T	11.3.36	Safeguard Review Program	2/24/2025	All
30461F	11.3.37	Recordkeeping and Accounting for Disclosures	3/31/2025	All
30463B	11.3.39	Computer Matching and Privacy Protection Act	1/16/2025	All
30464M	11.3.40	Disclosures Involving Trust Fund Recovery Penalty Assessments	9/6/2023	All
66438M	11.3.41*	Disclosure Case Processing and Inventory Management	4/18/2025	PVCY
33481B	11.4.1	Governmental Liaison Operations	4/21/2025	PVCY
33482M	11.4.2	Data Exchange Program	7/14/2025	PVCY
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
32998R	25.4.1	Potentially Dangerous Taxpayer	3/21/2025	All
36337M	25.4.2	Caution Upon Contact Taxpayer	7/11/2025	All
Owner: RAAS				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
37583M	1.1.18	Research, Applied Analytics and Statistics Division	11/8/2022	All
29301S	1.2.1	Servicewide Policy Statements	6/23/2026	All
73276Q	1.2.2	Servicewide Delegations of Authority	6/29/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: RAAS				
33211B	1.4.5	Corporate Tax Administration Tools	1/8/2025	All
38795Q	1.7.1	Servicewide Research for Tax Administration	2/28/2025	All
29298G	1.11.1	Internal Management Document (IMD) Program and Responsibilities	8/29/2025	All
29299R	1.11.2	Internal Revenue Manual (IRM) Process	6/9/2026	All
29300H	1.11.3	Servicewide Policy Statement Process	5/2/2025	All
29543A	1.11.4	Servicewide Delegation Order Process	2/4/2025	All
35817P	1.11.6	Using and Researching the Internal Revenue Manual (IRM)	9/2/2025	All
53704J	1.11.9	Clearing and Approving the Internal Revenue Manual (IRM)	2/26/2025	All
53277J	1.11.10	Interim Guidance Process	7/28/2025	All
30960Z	1.13.1	Statistical Reporting	8/30/2018	CFO
30962V	1.13.2	Processing Management	9/7/2018	RAAS
30964R	1.13.3	Document Management	9/13/2018	CFO
Part 10: Security, Privacy and Assurance				
<i>(Security, safeguard, assurances and privacy information.)</i>				
94836O	10.24.1*	IRS Policy for Artificial Intelligence (AI) Governance	8/10/2026	All
Part 3: Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
51321W	3.49.5	Statistical Editing of Individual Income Tax Returns	2/26/2025	RAAS
33419N	3.49.8	Statistical Editing of Corporation Tax Returns	8/11/2023	RAAS
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
33006G	4.22.1	National Research Program Overview	3/7/2023	LB&I
33007R	4.22.2	NRP Case Building	5/3/2023	SB/SE
33008C	4.22.3	Classification of NRP Returns	11/6/2023	LB&I
33009N	4.22.4*	Examination of NRP Returns	8/5/2024	SB/SE
33011Z	4.22.5	Campus Compliance Operations Site	8/20/2026	LB&I
48403X	4.22.6*	Examination of Individual Income Tax Returns	12/14/2022	LB&I
50358Z	4.22.8	NRP EITC Component of the Individual Reporting Compliance Study	8/20/2026	RAAS

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
35584D	1.1.16	Small Business/Self-Employed Division	4/7/2025	All
69375s	1.2.65	Small Business/Self-Employed Division Delegations of Authority	8/31/2023	SB/SE
33113W	1.4.19*	Automated Underreporter Technical and Clerical Managers and Coordinators Guide	3/4/2025	SB/SE
35795M	1.4.20	Filing & Payment Compliance Managers Handbook	6/5/2025	SB/SE
50658C	1.4.22	CAWR Manager and Coordinator Guide	7/16/2025	SB/SE
50659N	1.4.23	FUTA Manager and Coordinator Guide	10/9/2024	SB/SE
61645F	1.4.29	Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	6/10/2025	SB/SE
35578Z	1.4.40	SB/SE Field and Office Examination Group Manager	8/25/2025	SB/SE
33258K	1.4.50	Collection Group Manager, Territory Manager and Area Director Operational Aid	4/1/2025	SB/SE
38446S	1.4.51*	Insolvency	6/25/2025	SB/SE
39453R	1.4.52	Offer in Compromise Manager's Resource Guide	4/9/2025	SB/SE
39990Z	1.4.53	Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	7/17/2025	SB/SE
59975C	1.4.55	SBSE Campus Collection Support Managers' Guide	2/27/2025	SB/SE
74335G	1.4.61	Automated Collection System Guide for Managers and Systems Analysts	7/24/2026	SB/SE
37013J	1.53.1	Managing Organizational Change	7/17/2025	SB/SE
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
48693P	11.53.4	Oversight Liaison Programs	4/10/2023	SB/SE
Part 20: Penalty and Interest				
<i>(Assessment and abatement of penalties and interest.)</i>				
33067T	20.1.1*	Introduction and Penalty Relief	11/25/2025	Appeals
33068E	20.1.2*	Failure To File/Failure To Pay Penalties	12/30/2025	All
33071B	20.1.3*	Estimated Tax Penalties	2/5/2025	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
36750J	20.1.4*	Failure to Deposit Penalty	4/17/2026	Appeals
33073X	20.1.5	Return Related Penalties	6/3/2026	Appeals
33072M	20.1.6	Preparer, Promoter, Material Advisor Penalties	8/10/2026	Appeals
33064M	20.1.7*	Information Return Penalties	3/13/2025	All
33063B	20.1.8*	Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	8/7/2026	Appeals
33061F	20.1.9	International Penalties	1/29/2021	Appeals
33062Q	20.1.10*	Miscellaneous Penalties	8/12/2026	Appeals
50742T	20.1.11	Excise Tax and Associated Penalties	2/6/2026	All
52679Z	20.1.12	Penalties Applicable to Incorrect Appraisals	8/10/2026	Appeals
57073D	20.1.13	Material Advisor and Reportable Transactions Penalties	8/10/2026	Appeals
32961E	20.2.1*	Interest Introduction, Standards and Guidelines	1/14/2025	All
32965W	20.2.4*	Overpayment Interest	1/31/2025	All
32966H	20.2.5*	Interest on Underpayments	7/8/2025	All
32968D	20.2.7*	Abatement and Suspension of Underpayment Interest	3/25/2025	All
32971A	20.2.9	Interest on Carryback of Net Operating Loss	7/12/2024	All
32973W	20.2.10*	Interest on Estate, Excise, Employment, and Foreign Taxes	3/31/2025	All
32974H	20.2.11*	Miscellaneous Interest Provisions	4/3/2025	SB/SE
32978Z	20.2.14	Netting of Overpayment and Underpayment Interest	8/18/2025	All
69216A	20.3.1*	Civil Penalty Accuracy Review Process	10/6/2020	SB/SE
Part 22: Taxpayer Education and Assistance				
<i>(Processes and activities associated with customer outreach in the operating divisions.)</i>				
37489Z	22.24.1	Servicewide Burden Reduction Activities	1/8/2016	SB/SE
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
27681V	25.1.1	Overview/Definitions	4/22/2021	Appeals
27682G	25.1.2	Recognizing and Developing Fraud	5/20/2024	CI
27683R	25.1.3*	Criminal Referrals	11/17/2023	CI
27684C	25.1.4	Administrative Joint Investigation	11/2/2023	CI

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
27685N	25.1.5	Grand Jury Investigations	6/10/2021	Appeals
27686Y	25.1.6	Civil Fraud	6/10/2021	CI
27687J	25.1.7	Failure to File	6/10/2021	Appeals
27688U	25.1.8	Field Collection	7/15/2021	Appeals
27689F	25.1.9*	Tax Exempt and Government Entities (TE/GE)	10/7/2022	Appeals
34951C	25.1.10	LB&I Fraud Procedures	7/22/2021	LB&I
49714R	25.1.11*	Campus Collection Fraud Procedures	7/26/2021	Appeals
50016Q	25.1.12	Bank Secrecy Act (BSA) Willfulness Referral Procedures	6/11/2021	LB&I
54034A	25.1.14	Campus Examination Fraud Procedures	9/29/2021	SB/SE
39383E	25.1.15*	Emerging Threats Mitigation Team	7/8/2022	All
71317G	25.2.11	Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	7/7/2023	SB/SE
30351I	25.3.1	General Guidelines	6/20/2025	Appeals
30397G	25.3.2*	Suits by the United States	7/9/2025	SB/SE
30398R	25.3.3	Suits Against the United States and Claims for Damages under IRC § 7433	5/22/2025	SB/SE
30399C	25.3.4	Suits against IRS Employees	6/16/2025	SB/SE
30400S	25.3.5	Judgment Follow-up	7/25/2025	SB/SE
52749M	25.3.6	Open Litigation Control, Monitoring and Closing Actions	7/11/2025	SB/SE
55406W	25.3.7	Reconciling Non-Insolvency LAMS Reports	8/18/2025	SB/SE
75587U	25.3.8	TC 520 - W Freeze Servicewide Guide	6/5/2025	All
27528R	25.5.1	Introduction	6/23/2025	All
27529C	25.5.2	Preparation	7/30/2025	All
27530D	25.5.3	Procedures	4/17/2025	SB/SE
27532Z	25.5.4	Examination of Books and Witnesses	8/21/2025	All
27533K	25.5.5	Summons for Taxpayer Records and Testimony	8/28/2025	All
27534V	25.5.6	Summonses on Third-Party Witnesses	5/21/2025	All
27536R	25.5.7	Special Procedures for John Doe Summonses	4/23/2025	All
27537C	25.5.8	Use of Summons Special Applications	8/18/2025	All
27538N	25.5.9	Fees and Costs for Summoned Witnesses	5/24/2021	CI
27539Y	25.5.10	Enforcement of Summons	5/13/2024	All

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
28778J	25.6.22	Extension of Assessment Statute of Limitations By Consent	8/7/2025	All
29221J	25.6.23*	Examination Process-Assessment Statute of Limitations Controls	6/5/2025	Appeals
36795W	25.12.1*	Processing Refund Hold Program Inventory	8/15/2025	SB/SE
30263Z	25.15.1	Introduction	1/27/2023	Appeals
30264K	25.15.2	General Procedures/Employees With Taxpayer Contact	10/18/2023	Appeals
30266G	25.15.3*	Technical Provisions of IRC 6015	6/10/2024	SB/SE
32027Z	25.15.5	Relief from Community Property Laws	4/14/2020	Appeals
30268C	25.15.6	Field Examination Procedures	4/30/2024	LB&I
30269N	25.15.7*	Innocent Spouse Shared Processing Responsibilities	10/10/2024	All
30272K	25.15.8	Revenue Officer Procedures for Working Innocent Spouse Relief Cases	1/27/2023	SB/SE
30273V	25.15.9	Account Processing of Requests for Relief from Joint and Several Liability	3/17/2022	SB/SE
32938P	25.15.14	Innocent Spouse Tracking System	6/3/2021	Appeals
39700H	25.15.15	Mirror Modules for Requests for Relief from Joint and Several Liability	10/16/2020	SB/SE
50494S	25.15.17	Reconsiderations	5/11/2022	SB/SE
68459J	25.15.18*	Innocent Spouse Relief Processing Procedures	1/15/2020	SB/SE
68751C	25.15.19*	Non-Qualifying Requests for Relief & Complex Account Issues	3/22/2022	SB/SE
36901Q	25.16.1	Program Guidelines	8/20/2026	All
38246Q	25.18.1	Basic Principles of Community Property Law	5/3/2023	Appeals
38253F	25.18.2	Income Reporting Considerations of Community Property	7/28/2021	Appeals
38263B	25.18.4	Collection of Taxes in Community Property States	8/18/2025	Appeals
38261F	25.18.5	Injured Spouses	9/6/2023	Appeals
71647X	25.21.4	IRC 6056 Non-Filer and IRC 4980H Compliance Process	10/22/2021	SB/SE
67656U	25.24.4*	Return Preparer Misconduct Field Collection	10/7/2020	SB/SE
70494K	25.24.5*	Return Preparer Misconduct Field Examination	4/18/2025	SB/SE
65270A	25.26.1	Criminal Restitution and Restitution-Based Assessments	3/13/2025	CI

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
64747G	25.27.1	Third-Party Contact Program	5/6/2026	SB/SE
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
27602M	4.1.1*	Planning, Monitoring, and Coordination	9/25/2020	SB/SE
27603X	4.1.2	Workload Identification and Survey Procedures	7/11/2023	SB/SE
27608A	4.1.5	Case Building, Classification, Storage and Delivery	1/21/2026	SB/SE
39167C	4.1.10*	Return Preparer Program Coordinator	10/3/2023	LB&I
70767g	4.1.27*	Document Matching, Analysis & Case Selection	8/21/2025	SB/SE
34440Q	4.2.1	Miscellaneous Examination Information	9/10/2025	LB&I
34443X	4.2.2	Disaster Assistance Relief	8/15/2025	LB&I
34447P	4.2.5	Disclosure of Official Information	7/25/2025	LB&I
34448A	4.2.6	Examination of Employee Returns	8/20/2025	LB&I
69679N	4.2.8	Guidelines for SB/SE National Quality Review	7/12/2022	SB/SE
73502D	4.2.9*	IDRS and Data Security for Examination	7/6/2020	SB/SE
30311Y	4.4.1	Introduction	11/6/2023	LB&I
30313U	4.4.3	Credit Transfers and Reprocessing Returns	5/22/2023	SB/SE
30317M	4.4.7	Correspondence and Closing Letters	7/28/2022	SB/SE
30319I	4.4.9	Delinquent and Substitute for Return Processing	10/7/2022	LB&I
30323Q	4.4.12	Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	7/18/2024	SB/SE
30345E	4.4.21	Non-Examined Closures and Deleting AIMS Records	5/21/2025	Appeals
30346P	4.4.22	Non-Master File (NMF) Processing	10/9/2024	Appeals
30347A	4.4.23	Openings	11/14/2023	Appeals
30359S	4.4.26	Reopening/Reclosing/Reinputting Records	11/16/2023	Appeals
30373W	4.4.33	Transfers	12/20/2024	Appeals
96160B	4.4.36	AIMS Inventory Control, Reports and Database Updates	7/21/2026	Appeals
30415R	4.7.1	Overview	6/24/2022	LB&I
30416C	4.7.2	Security	6/27/2022	LB&I
30417N	4.7.3	Statute of Limitations	6/24/2022	LB&I
30418Y	4.7.4	Planning and Special Programs (PSP)	7/6/2022	LB&I
30419J	4.7.5	Group and Territory	6/27/2022	LB&I

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
30420K	4.7.6	Reports	6/30/2022	LB&I
30465X	4.7.7	Technical Services	3/16/2023	LB&I
30467T	4.7.8	Centralized Case Processing	6/24/2022	LB&I
30469P	4.7.10	AIMS/ERCS Staff	6/27/2022	LB&I
31455L	4.8.1	Overview of Responsibilities	2/26/2021	SB/SE
31456W	4.8.2	Case Processing	3/29/2017	SB/SE
31433X	4.8.4	Mandatory Review	4/18/2022	SB/SE
31422Q	4.8.5	Post Examination Case Processing Requirements	10/5/2017	LB&I
65519W	4.8.6	Criminal Restitution and Restitution-Based Assessments	5/5/2025	SB/SE
31424M	4.8.7	Technical Field Support	4/4/2022	SB/SE
31428E	4.8.8	Miscellaneous Responsibilities	2/11/2021	LB&I
50713Q	4.8.9	Statutory Notices of Deficiency	8/25/2025	SB/SE
50714B	4.8.10	Notice of Employment Tax Determination Under IRC 7436	4/20/2018	SB/SE
68642Q	4.8.11	Fraud Program Responsibilities	4/23/2025	SB/SE
27665V	4.9.1	Outline of System	10/18/2024	LB&I
27634W	4.10.1	Overview of Examiner Responsibilities	8/28/2025	LB&I
27635H	4.10.2*	Pre-Contact Responsibilities	8/28/2025	LB&I
27636S	4.10.3	Examination Techniques	8/26/2025	LB&I
27637D	4.10.4	Examination of Income	8/29/2025	SB/SE
27639Z	4.10.5	Required Filing Checks	8/28/2025	LB&I
27641L	4.10.6	Penalty Considerations	8/25/2025	SB/SE
27642W	4.10.7	Issue Resolution	7/18/2025	SB/SE
27643H	4.10.8	Report Writing	8/28/2025	LB&I
27644S	4.10.9	Workpaper System and Case File Assembly	4/22/2024	SB/SE
34502D	4.10.10	Standard Paragraphs and Explanation of Adjustments	9/27/2024	LB&I
35204G	4.10.11	Claims for Refund and Requests for Abatement	8/29/2025	LB&I
35206C	4.10.13	Certain Technical Issues	7/27/2023	SB/SE
38773C	4.10.15	Report Generation Software	7/28/2025	LB&I
37578T	4.10.16	Examination Operational Automation Database (EOAD)	7/23/2024	Appeals
54356R	4.10.27	Identity Theft Case Processing for Field Examiners	8/15/2025	LB&I

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
36099H	4.11.11	Net Operating Loss Cases	4/17/2023	LB&I
36395S	4.11.29	Transfer of Returns Open for Examination	8/27/2025	LB&I
36482Q	4.11.51*	Return Preparer Program	8/26/2024	SB/SE
36501M	4.11.52	Transferee Liability Cases	8/21/2025	LB&I
36505E	4.11.55	Power of Attorney Rights and Responsibilities	5/29/2018	LB&I
36507A	4.11.57	Third-Party Contacts	2/26/2025	LB&I
27548J	4.12.1	Nonfiled Returns	11/26/2025	SB/SE
31048S	4.13.1*	Introduction	12/10/2025	SB/SE
28044W	4.15.1	Jeopardy and Terminations	7/11/2025	Appeals
28046S	4.15.3	Assessment Procedures (Centralized Case Processing)	2/7/2025	Appeals
34426M	4.16.1	SEP Responsibilities and Case Development	3/27/2025	LB&I
34366V	4.17.1	Overview of Compliance Initiative Projects	7/21/2025	LB&I
34367G	4.17.2	Responsibilities	7/23/2025	SB/SE
34368R	4.17.3	Requirements	7/25/2025	LB&I
34369C	4.17.4	Procedures	7/23/2025	SB/SE
28827T	4.18.1	Offers in Compromise Received in Exam	6/10/2025	LB&I
36856Y	4.19.2*	IMF Automated Underreporter (AUR) Control	9/23/2025	SB/SE
36857J	4.19.3*	IMF Automated Underreporter Program	10/10/2025	All
36858U	4.19.4*	CAWR Reconciliation Balancing	6/11/2025	SB/SE
36859F	4.19.5*	Certification of State Federal Unemployment Tax Act (FUTA)Credits	10/15/2024	SB/SE
34131C	4.19.6	Minister and Religious Waiver Program	3/28/2025	SB/SE
40897H	4.19.8	CAP (CAWR Automated Program) Technical System Procedures	9/25/2020	SB/SE
50704F	4.19.9	FCP (FUTA Case Processing) Technical System Procedures	9/24/2020	SB/SE
48149S	4.19.11*	Examination Classification of Work	5/18/2026	LB&I
48150T	4.19.12*	Centralized Files and Scheduling	5/29/2026	LB&I
48151E	4.19.13*	General Case Development and Resolution	1/23/2026	SB/SE
48153A	4.19.15*	Discretionary Programs	3/30/2026	SB/SE
48155W	4.19.16	Claims	10/4/2024	SB/SE
50661Z	4.19.22	CAWR Control	7/2/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
50662K	4.19.23	FUTA Control	10/15/2024	SB/SE
59919S	4.19.25*	Information Return Penalty (IRP) Procedures	8/25/2025	SB/SE
73754H	4.19.26*	Campus Backup Withholding Return Compliance Program Procedures	10/24/2022	SB/SE
29628M	4.20.1*	Examination Collectibility Procedures	4/4/2025	SB/SE
28517U	4.21.1*	Monitoring the IRS e-file Program	8/20/2025	LB&I
35221R	4.23.1	Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	5/22/2025	LB&I
35222C	4.23.2	Employment Tax Responsibilities and Coordination with Other Functions.	3/20/2024	Appeals
35223N	4.23.3	Employment Tax - Examination Programs and Examination Planning Procedures	8/26/2025	Appeals
35224Y	4.23.4	Employment Tax - General Procedures and Workpapers	2/8/2024	Appeals
35225j	4.23.5*	Employment Tax - Technical Guidelines for Employment Tax Issues	11/9/2023	LB&I
35226U	4.23.6	Classification Settlement Program (CSP)	2/13/2024	Appeals
35227F	4.23.7	Employment Tax on Tip Income	10/1/2024	Appeals
35228Q	4.23.8	Determining Employment Tax Liability	4/17/2024	LB&I
35229B	4.23.9	Employment Tax Penalty, Fraud, and Identity Theft Procedures	10/6/2022	Appeals
35231N	4.23.10	Report Writing Guide for Employment Tax Examinations	6/1/2023	LB&I
35232Y	4.23.11	Prompt Action in Tax Underpayment and Overassessment Cases	1/9/2025	Appeals
35233J	4.23.12	Delinquent Return Procedures	6/13/2023	Appeals
35234U	4.23.13	Adjusted Returns, Abatements and Claims	7/1/2024	SB/SE
35235F	4.23.14	Statute Control and Extension	1/9/2025	Appeals
35236Q	4.23.15	Technical Advice From the Office of Chief Counsel	1/9/2025	Appeals
52847R	4.23.17	Preparer Penalty Procedures for SB/SE Employment Tax	4/22/2022	SB/SE
59702V	4.23.18	Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4/17/2023	LB&I
66111S	4.23.19	Employment Tax Case Assignment and Grading Criteria	3/24/2026	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
66486W	4.23.20	Voluntary Classification Settlement Program (VCSP) Procedures	9/8/2023	SB/SE
66694Y	4.23.21	Tax Compliance Officer Employment Tax Procedures	11/17/2021	SB/SE
67744D	4.23.22	Unagreed Employment Tax Case Procedures	2/27/2025	LB&I
69741Q	4.23.23	Employment Tax Workload Selection and Delivery	4/3/2023	SB/SE
71053V	4.23.25	Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	3/19/2025	LB&I
52560H	4.23.26*	Campus Employment Tax Non-Filer Program	1/9/2024	SB/SE
28303E	4.24.2	Form 637 Excise Tax Registrations	8/27/2025	SB/SE
28306L	4.24.5	Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4/16/2024	SB/SE
28307W	4.24.6	Technical Guidance and Information Processing for Excise Tax Examination Issues	3/18/2025	LB&I
28309S	4.24.8	Examination Guidance for Excise Claims for Refund or Abatement	6/13/2024	SB/SE
28310T	4.24.9	Excise Tax Penalties Guidance	1/30/2025	SB/SE
35213R	4.24.10	Appeals Referral Procedures	6/16/2023	SB/SE
38334Z	4.24.13	Overview of Excise Fuel Compliance Program	9/9/2024	SB/SE
54956X	4.24.14	Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	7/1/2025	SB/SE
57469Z	4.24.15*	Excise Fuel Compliance Inspection, Sampling and Shipping	1/29/2025	SB/SE
58891R	4.24.16	Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	6/5/2023	SB/SE
58892C	4.24.17	Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	8/18/2025	SB/SE
59137G	4.24.18	Excise Case Selection	10/17/2023	SB/SE
67929Q	4.24.20	Excise Tax Report Writing Guide	9/6/2023	SB/SE
67932N	4.24.21	Case Closings	8/28/2025	SB/SE
74339Y	4.24.22*	Campus Procedures for Excise Tax	7/16/2026	SB/SE
75166N	4.24.23	Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	3/5/2026	SB/SE
75167Y	4.24.24	Form 637 Registration File Administration and Required Documentation	3/26/2026	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
75251P	4.24.25	Issue Management System, Notebook and Workpapers	12/3/2025	SB/SE
92987M	4.24.26	Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	10/13/2023	SB/SE
35011T	4.25.1	Estate and Gift Tax Examinations	3/15/2023	SB/SE
34469D	4.25.2*	Campus Estate and Gift	10/20/2023	SB/SE
58876C	4.25.3	Planning, Classification, and Selection	5/27/2026	SB/SE
58877N	4.25.4	International Estate and Gift Tax Examinations	5/26/2023	SB/SE
58878Y	4.25.5	Technical Guidelines for Estate and Gift Tax Issues	6/20/2023	SB/SE
58879J	4.25.6	Report Writing Guide for Estate and Gift Tax Examinations	12/7/2021	SB/SE
58880K	4.25.7	Estate and Gift Tax Penalty and Fraud Procedures	9/4/2024	SB/SE
58881V	4.25.8	Delinquent Returns and SFR Procedures	9/4/2024	SB/SE
58882G	4.25.9	Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	10/26/2021	SB/SE
58883R	4.25.10	Case Closing Procedures	1/22/2025	SB/SE
58884C	4.25.11	Special Examination Procedures	5/26/2023	SB/SE
58885N	4.25.12	Valuation Assistance	4/21/2023	SB/SE
58886Y	4.25.13	Appeals, Mediation, and Settlement Procedures	10/7/2021	SB/SE
58887J	4.25.14	Miscellaneous Procedures	12/10/2021	SB/SE
27699B	4.26.1	Introduction and Program Structure	8/14/2025	SB/SE
27702N	4.26.3*	Bank Secrecy Act, Case Selection (CS)	8/5/2025	SB/SE
35434W	4.26.4	BSA Search	8/26/2025	SB/SE
27703Y	4.26.5	Bank Secrecy Act History and Law	8/26/2025	SB/SE
27704J	4.26.6	Bank Secrecy Act Examiner Responsibilities	3/24/2026	SB/SE
27706F	4.26.7	Bank Secrecy Act Penalties	7/29/2025	SB/SE
27707Q	4.26.8	Special Procedures	11/21/2025	SB/SE
35436S	4.26.9	Examination Techniques For Bank Secrecy Act Industries	11/12/2019	SB/SE
27708B	4.26.10	Form 8300 History and Law	2/2/2026	SB/SE
27709M	4.26.11*	BSA Examiner Responsibilities for Form 8300 Examinations	2/6/2026	SB/SE
35437D	4.26.12	Examination Techniques for Form 8300 Industries	7/13/2021	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
35439Z	4.26.13	Structuring	8/21/2025	SB/SE
27711Y	4.26.14*	Disclosure	1/14/2026	SB/SE
35442W	4.26.15	General Program	1/13/2021	SB/SE
39110X	4.26.16	Report of Foreign Bank and Financial Accounts (FBAR)	8/26/2025	SB/SE
48401B	4.26.17*	Report of Foreign Bank and Financial Accounts (FBAR) Procedures	9/4/2025	SB/SE
27750X	4.27.1*	Examiner Responsibilities and Procedures	7/9/2025	SB/SE
36921I	4.29.1	Overview of the PCS	8/6/2019	Appeals
36922T	4.29.2	Maintaining the PCS Database	8/9/2019	Appeals
36923E	4.29.3	PCS Database Elements	8/9/2019	Appeals
36924P	4.29.4	PCS Reports	8/12/2019	Appeals
36925A	4.29.5	PCS TEFRA/ILSC Notices and Cover Letters	8/15/2019	Appeals
36879X	4.31.3*	TEFRA Examinations - CPF Procedures	5/11/2026	Appeals
35419H	4.31.4*	TEFRA Administrative Adjustment Request (AAR)	8/28/2025	Appeals
35422E	4.31.6*	Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	8/8/2022	Appeals
50160J	4.31.7	TEFRA Bankruptcy	10/6/2020	LB&I
66796V	4.31.8*	TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	10/15/2020	LB&I
38329G	4.32.1	Process Guide for Combating Abusive Tax Avoidance Transactions	6/20/2024	LB&I
38330H	4.32.2	The Abusive Transactions (AT) Process	2/3/2025	LB&I
38331S	4.32.3	Coordination and Roles of Cross-Functional Units	3/9/2023	SB/SE
53050Q	4.33.1	Managing Electronic Records from Taxpayers and Third Parties	9/1/2020	SB/SE
74522F	4.34.1	SB/SE Emerging Issue Process	12/16/2024	LB&I
65288G	4.38.1*	Organization and Responsibilities	2/14/2025	SB/SE
55116P	4.103.1	CDE Application and Procedures	3/21/2025	LB&I
55352J	4.119.1*	BMF Underreporter (BUR) Control	12/3/2025	SB/SE
55354F	4.119.3	BMF Underreporter (BUR) Manager and Coordinator Handbook	8/27/2025	SB/SE
55355Q	4.119.4*	BMF Underreporter (BUR) Program	11/26/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
Part 5: Collecting Process				
<i>(Collecting activities which include selecting, identifying, assigning and settling cases.)</i>				
27899D	5.1.1	Miscellaneous Collection Procedures	6/11/2026	SB/SE
27784D	5.1.2*	Remittances, Form 809 and Designated Payments	8/6/2025	All
27755A	5.1.3	Safety, Security, and Control	6/6/2025	SB/SE
27786Z	5.1.4	Jeopardy, Termination, Quick and Prompt Assessments	3/10/2022	SB/SE
27787K	5.1.5*	Balancing Civil and Criminal Cases	5/2/2025	SB/SE
27788V	5.1.7*	Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	7/20/2026	SB/SE
27789G	5.1.8*	Courtesy Investigations	5/2/2025	SB/SE
35409L	5.1.9	Collection Appeal Rights	8/28/2025	SB/SE
27790H	5.1.10	Taxpayer Contacts	4/24/2025	SB/SE
27791S	5.1.11*	Delinquent Return Investigations	8/14/2025	SB/SE
27992F	5.1.12*	Cases Requiring Special Handling	8/1/2024	SB/SE
27794Z	5.1.14	Field Collection Techniques and Other Assignments	6/6/2025	SB/SE
28316H	5.1.15*	Abatements, Reconsiderations and Adjustments	3/17/2025	SB/SE
27558F	5.1.18*	Locating Taxpayers and their Assets	5/28/2025	SB/SE
37576X	5.1.19	Collection Statute Expiration	5/5/2026	SB/SE
50396N	5.1.20	Collection Inventory	10/7/2024	SB/SE
50718T	5.1.21	Collecting from Limited Liability Companies	10/7/2020	SB/SE
52164V	5.1.22	Disclosure	6/25/2026	SB/SE
52165G	5.1.23	Taxpayer Representation	10/18/2023	SB/SE
58417H	5.1.24*	Third-Party Payer Arrangements for Employment Taxes	5/20/2026	SB/SE
54431X	5.1.25*	IDRS and Data Security for Collection	2/26/2025	SB/SE
61662Q	5.1.28*	Identity Theft for Collection Employees	8/15/2025	SB/SE
67152X	5.1.29*	Petition for Remission Program	3/27/2026	SB/SE
94260I	5.1.32	Whistleblower Claims in Field Collection	9/25/2026	SB/SE
94267H	5.1.33	Field Collection Fraud Development	3/18/2024	SB/SE
35459R	5.2.1	Collection Time Reporting	2/11/2026	SB/SE
35464K	5.2.4	Collection Reports	2/23/2026	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
35466G	5.3.1	ENTITY Case Management System (ENTITY)	2/26/2025	SB/SE
49238W	5.4.10*	General Case Processing	7/15/2024	SB/SE
49239H	5.4.11	CCP Installment Agreements	9/4/2024	SB/SE
49241T	5.4.12*	Field Office Resource Team	4/20/2023	SB/SE
49242E	5.4.13	General CCP and Clerical Procedures	6/6/2025	SB/SE
35478Y	5.5.1	Decedent and Estate Tax Accounts	3/18/2020	Appeals
35479J	5.5.2	Probate Proceedings	4/28/2023	SB/SE
35481V	5.5.3	Working Decedent Cases	9/17/2020	SB/SE
35483R	5.5.4	Proof of Claim Procedures in Decedent Cases	5/15/2023	SB/SE
35485N	5.5.5	Processing Estate and Gift Tax Extensions	6/26/2020	Appeals
35486Y	5.5.6	Collection on Accounts with Special Estate Tax Elections	5/30/2023	SB/SE
35487J	5.5.7	Collecting Estate and Gift Tax Accounts	4/2/2024	SB/SE
35488U	5.5.8	Advisory Responsibilities for Processing Estate Tax Liens	1/15/2025	SB/SE
61777Q	5.5.9	Administrative and Judicial Actions for Estate Taxes	2/7/2025	SB/SE
35489F	5.6.1	Collateral Agreements and Security Type Collateral	5/19/2023	Appeals
35491R	5.6.2	Maintenance	12/8/2020	SB/SE
35495J	5.7.1	FTD Alerts	6/23/2026	SB/SE
35496U	5.7.2	Letter 903 Process	5/22/2025	SB/SE
35497F	5.7.3*	Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	6/6/2025	SB/SE
35498Q	5.7.4*	Investigation and Recommendation of the TFRP	7/1/2025	SB/SE
35499B	5.7.5	Collectibility Determination	5/30/2025	SB/SE
35501C	5.7.6	Trust Fund Penalty Assessment Action	6/5/2025	SB/SE
35502N	5.7.7	Payment Application and Refund Claims	5/28/2025	SB/SE
31077V	5.7.8	In-Business Repeater or Pyramiding Taxpayers	9/17/2026	SB/SE
47908V	5.7.9	Federal Contractors	1/13/2025	SB/SE
53316X	5.7.10	Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	11/24/2023	SB/SE
27839B	5.8.1	Overview	9/2/2025	Appeals
27841N	5.8.2	Centralized Offer in Compromise Initial Processing and Processability	6/14/2024	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
27842Y	5.8.3	Centralized Offer in Compromise Transfers, Perfection, and Case Building	6/18/2024	SB/SE
27843J	5.8.4	Investigation	4/25/2025	SB/SE
27844U	5.8.5*	Financial Analysis	4/23/2026	Appeals
27846Q	5.8.6	Collateral Agreements	10/10/2024	SB/SE
27847B	5.8.7	Return, Terminate, Withdraw, and Reject Processing	4/24/2025	SB/SE
27848M	5.8.8	Acceptance Processing	7/15/2026	SB/SE
27849X	5.8.9	Actions on Post-Accepted Offers	9/5/2024	Appeals
27853F	5.8.10	Special Case Processing	7/24/2024	Appeals
28904V	5.8.11	Effective Tax Administration	4/11/2024	Appeals
33096W	5.8.12	Independent Administrative Review	6/9/2026	Appeals
39955S	5.9.1*	Overview of Bankruptcy	1/26/2026	All
39956D	5.9.2	The Bankruptcy Code and Collection	6/20/2025	All
39958Z	5.9.3*	Debtors' Delinquent Accounts	12/11/2024	SB/SE
39959K	5.9.4*	Common Bankruptcy Issues	9/5/2025	SB/SE
39961W	5.9.5*	Opening a Bankruptcy Case	9/15/2026	All
39962H	5.9.6*	Processing Chapter 7 Bankruptcy Cases	4/2/2026	SB/SE
39963S	5.9.7*	Processing Chapter 9 and Chapter 15 Bankruptcy Cases	10/13/2023	SB/SE
39964D	5.9.8*	Processing Chapter 11 Bankruptcy Cases	12/30/2025	SB/SE
39966Z	5.9.9*	Processing Chapter 12 Bankruptcy Cases	5/5/2023	SB/SE
39967K	5.9.10*	Processing Chapter 13 Bankruptcy Cases	4/18/2025	SB/SE
39968V	5.9.11	Insolvency Mail Processing	4/18/2025	SB/SE
39969G	5.9.12	Insolvency Automated Processes	4/4/2025	SB/SE
39970H	5.9.13*	Manual Proofs of Claim and Common Claim Issues	3/13/2025	SB/SE
39971S	5.9.14*	Automated Proofs of Claim (APOC)	4/21/2025	SB/SE
39972D	5.9.15*	Payments in Bankruptcy	6/30/2025	SB/SE
39974Z	5.9.16*	Insolvency Case Monitoring	8/25/2025	SB/SE
39975K	5.9.17*	Closing a Bankruptcy Case	1/7/2026	All
39976V	5.9.18	Automated Discharge System (ADS)	8/13/2025	SB/SE
39977G	5.9.19	Insolvency Disclosure and Telephone Procedures	11/19/2025	SB/SE
51069N	5.9.20	Non-Bankruptcy Insolvencies	12/1/2022	SB/SE
62327Q	5.9.21	Electronic Proofs of Claim (EPOC)	6/10/2024	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
35401B	5.10.1	Pre-Seizure Considerations	9/5/2024	SB/SE
35402M	5.10.2	Securing Approval for Seizure Actions and Post-Approval Actions	8/13/2025	SB/SE
35403X	5.10.3	Conducting the Seizure	9/9/2025	SB/SE
35404I	5.10.4	Actions Prior to Sale	6/9/2026	SB/SE
35405T	5.10.5	Sale Procedures	6/17/2026	SB/SE
35406E	5.10.6	Post Sale Actions and Responsibilities of Advisory	9/3/2025	SB/SE
35407P	5.10.7	Acquired Property and Property Redeemed by the United States	5/18/2021	SB/SE
34277B	5.10.8	Judicial Sales	5/18/2021	SB/SE
53036M	5.10.9	Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	9/14/2020	SB/SE
35743K	5.11.1	Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	7/13/2026	Appeals
35744V	5.11.2	Serving Levies, Releasing Levies and Returning Property	8/1/2025	Appeals
35746R	5.11.3	Jeopardy Levy without a Jeopardy Assessment	3/11/2024	Appeals
35747C	5.11.4	Bank Levies	2/15/2018	Appeals
35748N	5.11.5	Levy on Wages, Salary, and Other Income	7/29/2025	Appeals
35749Y	5.11.6	Notice of Levy in Special Cases	3/14/2024	Appeals
30480M	5.11.7*	Automated Levy Programs	10/22/2024	Appeals
35750Z	5.12.1	Lien Program Overview	7/11/2018	Appeals
35751K	5.12.2	Notice of Lien Determinations	7/12/2024	Appeals
35752V	5.12.3*	Lien Release and Related Topics	9/3/2025	SB/SE
35753G	5.12.4	Judicial/Non-Judicial Foreclosures	6/25/2024	SB/SE
35754R	5.12.5*	Redemptions	8/6/2024	SB/SE
36255H	5.12.6	Appeals Processes Involving Liens	1/14/2026	SB/SE
58946P	5.12.7	Notice of Lien Preparation and Filing	7/18/2025	SB/SE
58947A	5.12.8	Notice of Lien Refiling	10/4/2024	Appeals
58949W	5.12.9	Withdrawal of Notice of Federal Tax Lien	9/6/2019	Appeals
58950X	5.12.10	Lien Related Certificates	7/24/2024	Appeals
58952T	5.12.11	Lien Special Topics	8/6/2024	Appeals
35467R	5.13.1	Embedded Quality Collection Field Organizations Administrative Guidelines	10/6/2022	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
28331W	5.14.1*	Installment Agreements, Securing Installment Agreements (Payment Plans)	7/20/2026	Appeals
28504R	5.14.2*	Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	6/5/2025	Appeals
28505C	5.14.3	Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	10/20/2020	Appeals
28506N	5.14.4	Withdrawals and Installment Agreements with Special Circumstances	10/9/2020	Appeals
28507Y	5.14.5	Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	7/21/2026	Appeals
28509U	5.14.7	BMF Installment Agreements	3/15/2022	Appeals
28511G	5.14.9	Independent Review and Appeals	8/21/2025	SB/SE
33077P	5.14.10	Payroll Deduction Agreements and Direct Debit Installment Agreements	3/14/2022	Appeals
33078A	5.14.11	Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	3/14/2022	Appeals
94806A	5.14.13	Routine and Manually Monitored Installment Agreement Dispositions	8/20/2025	SB/SE
29227X	5.15.1	Financial Analysis Handbook	6/29/2026	Appeals
29751C	5.16.1*	Currently Not Collectible	3/3/2025	All
30793S	5.17.1	General Information	4/16/2025	SB/SE
57343S	5.17.2	Federal Tax Liens	4/29/2025	SB/SE
57344D	5.17.3	Levy and Sale	6/11/2026	SB/SE
30752X	5.17.4	Suits by the United States	4/24/2025	Appeals
57346Z	5.17.5	Suits Against the United States	6/13/2025	SB/SE
30754T	5.17.6	Summonses	5/29/2025	SB/SE
30755E	5.17.7	Liability of Third Parties for Unpaid Employment Taxes	6/23/2025	SB/SE
57347K	5.17.8	General Provisions of Bankruptcy	7/2/2026	SB/SE
57348V	5.17.9	Chapter 7 Bankruptcy (Liquidation)	4/23/2026	SB/SE
57349G	5.17.10*	Chapter 11 Bankruptcy (Reorganization)	1/27/2023	SB/SE
57350H	5.17.11	Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	6/9/2026	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
30756P	5.17.12	Investigations and Reports	5/2/2025	SB/SE
57351S	5.17.13	Insolvencies and Decedents' Estates	6/6/2023	SB/SE
57352D	5.17.14	Fraudulent Transfers and Transferee and Other Third Party Liability	6/17/2025	SB/SE
49712V	5.17.15	Termination and Jeopardy Assessments and Jeopardy Collection	2/28/2022	SB/SE
36854C	5.18.1*	Automated Substitute for Return (ASFR) Program	9/11/2025	Appeals
36855N	5.18.2*	Business Returns IRC 6020(b) Processing	7/2/2024	SB/SE
36860G	5.19.1*	Balance Due	2/3/2026	SB/SE
36861R	5.19.2*	Individual Master File (IMF) Return Delinquency	1/23/2026	SB/SE
36862C	5.19.3*	Backup Withholding Program	7/30/2025	SB/SE
36863N	5.19.4*	Enforcement Action	12/30/2024	SB/SE
36864Y	5.19.5*	ACS Inventory	3/3/2025	SB/SE
36865J	5.19.6*	ACS Support	6/11/2026	SB/SE
36866U	5.19.7*	Monitoring Offer In Compromise	8/26/2025	SB/SE
28018A	5.19.8	Collection Appeal Rights	3/27/2026	SB/SE
30604M	5.19.9*	Automated Levy Programs	2/19/2026	Appeals
34453T	5.19.10*	Collection Operations Transcript Processing	4/24/2026	SB/SE
39978R	5.19.11*	Withholding Compliance Program	10/24/2024	SB/SE
47931K	5.19.12	Centralized Lien Operation	4/16/2024	SB/SE
26077x	5.19.13*	Campus Procedures for Securing Financial Information	3/21/2025	Appeals
49610Y	5.19.14*	Trust Fund Recovery Penalty (TFRP)	2/8/2022	SB/SE
50362H	5.19.15*	Federal Agency Delinquency (FAD) Program	6/1/2023	SB/SE
55752N	5.19.16*	Compliance Services Collection Operations (CSCO) Clerical Procedures	3/13/2024	SB/SE
51133M	5.19.17*	Campus Procedures for Currently Not Collectible and Offers in Compromise	3/19/2025	Appeals
51815X	5.19.18*	Federal Employee/Retiree Delinquency Initiative (FERDI)	9/5/2025	SB/SE
52390T	5.19.19*	Campus Compliance International Case Processing (CCICP)	8/7/2025	SB/SE
57474S	5.19.21	Campus Procedures for Handling Identity Theft	8/13/2025	SB/SE
59241P	5.19.22*	Business Master File (BMF) Return Delinquency	5/9/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: SB/SE				
60934R	5.19.23*	Restitution - Based Assessments Processing	8/26/2025	SB/SE
68910J	5.19.24	Doubt as to Liability Offer in Compromise	3/19/2025	SB/SE
73755S	5.19.25*	Passport Program	10/10/2024	SB/SE
74714H	5.19.26	Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	11/14/2023	SB/SE
95071X	5.19.27	Bipartisan Budget Act (BBA) Assessment Processing	2/25/2025	SB/SE
38109M	5.20.1	Abusive Tax Avoidance Transaction Program	8/19/2026	SB/SE
38110N	5.20.2	Abusive Tax Avoidance Transactions Time Reporting	2/7/2025	SB/SE
38111Y	5.20.3	Third Party Contacts	1/12/2021	SB/SE
38112J	5.20.4	Summons Procedures	9/30/2024	SB/SE
38118X	5.20.6	Whipsaw Assessments	10/2/2024	SB/SE
38120J	5.20.7	Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	8/26/2025	SB/SE
38121U	5.20.8*	Promoter/Preparer Investigations	9/30/2025	SB/SE
51672Q	5.20.10	Identification and Processing of Frivolous Documents	4/4/2025	SB/SE
51673B	5.20.11	Examination Reconsiderations and Referrals	10/15/2024	SB/SE
51674M	5.20.12	Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	8/11/2023	SB/SE
20268G	5.21.1	Overview	7/1/2026	SB/SE
20354T	5.21.2	Offshore Information Gathering Techniques	8/15/2023	SB/SE
20355E	5.21.3*	Collection Tools for International Cases	8/7/2023	SB/SE
20356P	5.21.4	Payments Made in Foreign Currency	10/27/2017	SB/SE
20357A	5.21.5	International Field Calls	4/2/2018	SB/SE
20358L	5.21.6	Foreign Financial Account Reporting	2/4/2025	SB/SE
55072Y	5.21.7*	Special Cases	6/3/2020	SB/SE
65390T	5.21.8	Adjustments to International Cases	10/8/2024	SB/SE
Part 7: Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
62288C	7.50.1*	Form SS-8 Processing Handbook	12/27/2023	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TAS				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30382H	1.1.8	National Taxpayer Advocate	7/29/2025	TAS
49230M	1.4.13	TAS Guide for Managers	6/13/2025	TAS
30338P	1.5.8	Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	2/26/2025	TAS
49558R	1.11.13	Taxpayer Advocate Service (TAS) Internal Management Document Program	8/22/2025	TAS
Part 13: Taxpayer Advocate Service				
<i>(Assistance to taxpayers who encounter problems not resolved through normal IRS systemic processes.)</i>				
35723S	13.1.4*	TAS Authorities	8/4/2026	TAS
30655D	13.1.5	Taxpayer Advocate Service (TAS) Confidentiality	8/25/2025	TAS
30657Z	13.1.6	Casework Communications	8/6/2025	TAS
30658K	13.1.7	Taxpayer Advocate Service (TAS) Case Criteria	3/9/2026	TAS
30659V	13.1.8	Congressional Affairs Program	8/26/2025	TAS
30660W	13.1.9	Executive Correspondence Case Procedures	9/14/2026	All
30661H	13.1.10*	Special Processes	6/6/2025	TAS
30662S	13.1.11	Case and Inventory Management	6/10/2025	TAS
30663D	13.1.12	Technical Advisors and the Virtual Team Process	9/9/2026	All
35726Z	13.1.14	Suspension of the Statutes of Limitation Under IRC §7811(d)	4/1/2025	All
35727K	13.1.15	Customer Complaints/RRA98 §1203 Procedures	12/26/2023	TAS
35728V	13.1.16	Receipt and Intake of TAS Cases	6/4/2026	TAS
47430U	13.1.17	Transferring TAS Cases	8/14/2023	TAS
47431F	13.1.18	Processing TAS Cases	6/5/2025	TAS
47432Q	13.1.19	TAS Operations Assistance Request (OAR) Process.	9/8/2025	TAS
47433B	13.1.20*	TAS Taxpayer Assistance Order (TAO) Process	11/26/2025	TAS
47434M	13.1.21	Closing TAS Cases	1/24/2024	TAS
49944H	13.1.22	Manual Inventory Balancing Procedures	8/4/2022	TAS
52344F	13.1.23	Taxpayer Representation	3/16/2026	TAS
71441H	13.1.24	Advocating for Case Resolution	8/29/2025	TAS

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TAS				
30665Z	13.2.1	Systemic Advocacy Overview	7/16/2025	TAS
30666K	13.2.2	Systemic Advocacy Management System (SAMS) Administration	10/2/2024	TAS
32654M	13.2.3	Evaluating and Reviewing Systemic Issues	10/17/2022	All
73767K	13.2.5	Advocacy Projects	8/10/2026	All
73769G	13.2.7	Collaborative Efforts	4/24/2026	TAS
73770H	13.2.8	National Taxpayer Advocate's Annual Reports to Congress (ARC)	6/26/2024	All
30667V	13.3.1*	NTA Toll-free Procedures	8/25/2025	All
35620K	13.4.2	Administration and Security	3/21/2023	TAS
32657T	13.5.1	TAS Balanced Performance Measurement System	3/16/2023	TAS
35731S	13.6.1	Internal and External Communications	12/2/2022	TAS
47230S	13.7.1	Taxpayer Advocacy Panel Operating Procedures	6/12/2025	TAS
47233z	13.8.1	Low Income Taxpayer Clinic Program Operating Procedures	8/4/2025	TAS
47234K	13.9.1	Procedures for Taxpayer Advocate Directives	12/12/2025	All
92853F	13.9.2	TAS Audit Coordination	8/22/2025	TAS
94837Z	13.10.1	Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	3/17/2025	TAS
94838K	13.10.2	Maintaining Internal Controls	9/9/2025	TAS
94841H	13.10.5	TAS Security and Continuity of Operations	3/19/2025	TAS
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
65379w	25.30.2	Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	8/28/2025	All
65380x	25.30.3	Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	8/28/2025	All
65384p	25.30.4	Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	8/1/2025	All
66032U	25.30.7	Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	9/2/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TAS				
66196P	25.30.8	Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	8/28/2025	TAS
Owner: TE/GE				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
49695V	1.1.23	Tax Exempt and Government Entities Division	9/30/2021	All
60740T	1.2.68	Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	9/22/2022	TE/GE
69445F	1.4.7	TE/GE Knowledge Network (K-Net) Administration	2/19/2026	TE/GE
32219B	1.54.1	TE/GE Roles and Responsibilities	1/16/2025	TE/GE
Part 21: Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
36831D	21.5.11*	Employee Plan Accounts	10/9/2025	TE/GE
36847N	21.7.7*	Exempt Organizations and Tax Exempt Bonds	10/23/2025	TE/GE
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
27768D	25.7.1	Exempt Organizations/Business Master File and Support Processing	12/3/2025	TE/GE
71987K	25.13.2	TE/GE Taxpayer Correspondence Procedures	2/17/2026	TE/GE
36909A	25.16.9	Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	2/25/2026	TE/GE
Part 3: Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
33480Q	3.11.12*	Exempt Organization Returns	10/17/2025	SB/SE
54308H	3.11.20*	Exempt Organization and Employee Plan Applications for Extension of Time to File	8/7/2026	TE/GE
33510T	3.11.22*	Employee Plan Excise Tax Return	6/30/2026	SB/SE
33527O	3.11.26*	Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	10/8/2025	TE/GE
52570D	3.11.27*	EPMF Return Processing Form 5500-EZ	7/24/2026	TE/GE
33640I	3.12.12	Exempt Organization Returns	10/20/2025	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TE/GE				
33673D	3.12.22*	Employee Plan Excise Tax Returns	10/17/2025	TE/GE
57692Q	3.12.26*	Tax Exempt Bond Error Resolution Procedures	10/24/2025	TE/GE
33744B	3.12.166	EPMF Unpostables	11/26/2025	TS
33770X	3.12.278	Exempt Organization Unpostable Resolution	12/2/2025	TE/GE
33760B	3.13.12	Exempt Organization Account Numbers	10/17/2025	TE/GE
33775A	3.13.36	EPMF Account Numbers	10/22/2025	TE/GE
33965G	3.20.12*	Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	7/24/2026	TE/GE
38871H	3.20.13*	Exempt Organizations Photocopy Procedures	7/17/2026	TE/GE
34337S	3.24.12	Exempt Organization Returns	10/23/2025	SB/SE
54309S	3.24.20	Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	7/21/2026	TE/GE
34378N	3.24.22	Employee Plan Returns	9/4/2026	SB/SE
34837X	3.24.26	Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	6/25/2026	TE/GE
52572Z	3.24.27	EPMF Return Processing Form 5500-EZ	7/21/2026	TE/GE
32507M	3.45.1	Processing Employee Plan and Exempt Organization Determination Applications and User Fees	10/22/2025	TE/GE
Part 4: Examining Process				
<i>(Examination activities relating to small business, self-employed, large case, employee plans, exempt organizations and government entities.)</i>				
25690M	4.2.7	Ex Parte Communication Procedures	8/1/2025	Appeals
36157C	4.5.1	TE/GE AIMS Processing	1/9/2023	TE/GE
36158N	4.5.2	TE/GE Examined and Non-Examined Closures	11/25/2025	TE/GE
36268K	4.5.3	TE/GE AIMS Special Processing Procedures	11/18/2022	TE/GE
36159Y	4.5.5	TE/GE Reports	12/7/2023	TE/GE
71182Z	4.70.1*	Affordable Care Act (ACA) Hospital Compliance Review	11/20/2025	TE/GE
57907G	4.70.3	Promoter Investigations	5/12/2025	LB&I
71613R	4.70.5	Issue Identification and Research	7/7/2026	TE/GE
71614C	4.70.6	Classification and Case Assignment (C&CA) Procedures	4/7/2026	TE/GE
71618U	4.70.7	Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	12/4/2024	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TE/GE				
94107E	4.70.10	TE/GE Compliance Checks	5/29/2025	TE/GE
93349C	4.70.11	Administrative Matters	8/26/2025	TE/GE
93350D	4.70.12	Planning the Examination	11/19/2025	TE/GE
93351O	4.70.13	Executing the Examination	11/22/2023	TE/GE
93352Z	4.70.14*	Resolving the Examination	11/24/2023	TE/GE
93353K	4.70.15	Discrepancy Adjustments	11/20/2023	TE/GE
93354V	4.70.16	TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	11/20/2023	TE/GE
93355G	4.70.17*	Claims and Abatements	11/28/2023	TE/GE
93362V	4.70.18	Tip Compliance Agreements	4/22/2026	TE/GE
93363G	4.70.19	Church Tax Inquiries and Examinations Under IRC 7611	11/22/2023	TE/GE
93364R	4.70.20	Bondholder Identification and Referrals	2/25/2026	TE/GE
61727K	4.71.21	Examination Procedures for Plans in U.S. Territories	5/15/2026	TE/GE
61730H	4.71.23	Bankruptcy Procedures	5/15/2026	TE/GE
55322V	4.81.12	Compliance Review of Form 8038-CP	6/12/2026	TE/GE
68187Y	4.82.3	Direct Pay Bonds	8/6/2026	TE/GE
Part 7: Rulings and Agreements				
<i>(Pre-filing agreements, private letter rulings, technical advice, determination letters, and compliance programs.)</i>				
36111E	7.1.1	Employee Plans	5/7/2026	TE/GE
32513Q	7.1.2	Exempt Organizations Administrative Procedures	2/2/2026	TE/GE
32589C	7.1.5	Employee Plans Technical Advice Procedures	6/11/2026	TE/GE
62625X	7.1.6	Employee Plans Technical - Case Processing Procedures	9/28/2026	TE/GE
69149U	7.1.7	Processing Information Requests	11/18/2025	TE/GE
28391Y	7.2.1	Closing Agreements Originating in EP Technical	7/10/2026	TE/GE
36112P	7.2.2	Employee Plans Compliance Resolution System (EPCRS)	10/21/2025	TE/GE
35363Y	7.2.3	Tax Exempt Bonds Voluntary Closing Agreement Program	5/21/2026	TE/GE
67898C	7.2.4	Employee Plans Voluntary Closing Agreement Requests	10/16/2025	TE/GE
36161K	7.11.1	Employee Plans Determination Letter Program	9/8/2026	TE/GE

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TE/GE				
35903C	7.11.2	EP Case Assignment Guide	7/14/2026	TE/GE
33049X	7.11.3	Tax Exempt Quality Measurement System (TEQMS)	4/10/2026	TE/GE
55915M	7.11.4	IRC 401(a) Pre-Approved Plans Program	5/28/2026	TE/GE
57219R	7.11.5	Proper Use of Determination Letter Caveats	6/8/2026	TE/GE
57220S	7.11.6	Multiemployer Plans	4/23/2026	TE/GE
57221D	7.11.7	Multiple Employer Plans	5/20/2026	TE/GE
56036Q	7.11.8	EP Determinations Closing Agreement Program	8/22/2025	TE/GE
57223Z	7.11.9	Mandatory and TEQMS Case Reviews	4/22/2026	TE/GE
66157Q	7.11.10	EP Examination and Fraud Referral Procedures	4/22/2026	TE/GE
62968R	7.11.11	Proposed Adverse Cases	4/21/2026	TE/GE
64076C	7.11.12	Preparing Technical Advice Requests	4/13/2026	TE/GE
71012A	7.11.13	Employee Plans Determination IDRS Access Procedures	8/21/2025	TE/GE
92991U	7.11.14	Administrative Desk Guide	9/25/2026	TE/GE
27562N	7.12.1	Plan Terminations	5/28/2026	TE/GE
36027N	7.13.1	Determination Letter Applications	8/28/2025	TE/GE
36152Z	7.13.5	Letter Generation	7/10/2026	TE/GE
36154V	7.13.7	Moving Cases through the EDS Inventory Control Subsystem	8/15/2025	TE/GE
36155G	7.13.8	EDS Unpostables	8/13/2025	TE/GE
27761E	7.14.1	Introduction	8/21/2025	TE/GE
27762P	7.14.2	Data Entry	8/13/2025	TE/GE
27766H	7.14.5	Inventory Control System (ICS)	9/2/2025	TE/GE
27767S	7.14.6	Management Information System (MIS)	8/21/2025	TE/GE
54997S	7.15.1	Employee Plans User Manual Introduction	8/21/2025	TE/GE
55001P	7.15.4	Tax Exempt Determination System (TEDS) Roles and Delegation	8/22/2025	TE/GE
55002A	7.15.6	Navigating the Tax Exempt Determination System (TEDS)	8/20/2025	TE/GE
55041Z	7.15.7	Electronic Case Processing	8/26/2025	TE/GE
55042K	7.15.8	Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7/31/2025	TE/GE
37433F	7.20.1	Exempt Organizations Determination Letter Overview	12/5/2024	TE/GE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: TE/GE				
36935W	7.20.2*	Determination Letter Processing of Exempt Organizations	2/3/2026	TE/GE
36937S	7.20.3	Processing Foundation Classification and Miscellaneous Requests	7/15/2026	TE/GE
36938D	7.20.4	Automatic Revocation and Other Special Determination Issues	5/7/2026	TE/GE
36940P	7.20.5	Review Procedures for EO Determinations	11/21/2025	TE/GE
49353M	7.20.6	Anti-Terrorism and Other Emerging Issues	1/30/2026	TE/GE
67561M	7.20.9*	Processing Form 1023-EZ	2/5/2026	TE/GE
27614E	7.21.1	Exempt Organizations Determinations Processing Overview	2/3/2026	TE/GE
27615P	7.21.2	Processing User Fees	2/4/2026	TE/GE
27618W	7.21.5	Determination Case Processing Assistance	2/3/2026	TE/GE
27621T	7.21.8	EDS Unpostables	2/4/2026	TE/GE
49700D	7.21.10	Processing EO Correspondence Requests	2/20/2026	TE/GE
27951K	7.22.1	Determination Letter Automation Systems Overview	2/4/2026	TE/GE
66705U	7.22.4	Tax Exempt Determination System (TEDS) User Manual	2/19/2026	TE/GE
66706F	7.22.8	EP/EO Determination System (EDS) User Manual	2/5/2026	TE/GE
37474A	7.28.2	Information Disclosure to State Officials Under IRC 6104(c)	2/5/2026	TE/GE
52441Z	7.28.4	Public Inspection of Written Determinations Under IRC 6110	11/20/2025	TE/GE

Owner: TPMO

Part 1: Organization, Finance and Management

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

50178P	1.1.20	Office of Professional Responsibility	7/19/2024	All
59791A	1.1.28	Return Preparer Office	5/6/2026	All
48365U	1.25.1	Rules Governing Practice Before the IRS	7/22/2024	All
52482U	1.25.2	Practitioner Enrollment	11/18/2022	RPO
52484Q	1.25.4*	Processing Circular 230 Disciplinary Cases	7/26/2024	OPR
58009D	1.25.8	Enrollment of Actuaries	10/13/2023	RPO

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TPMO				
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
39925E	25.20.1*	Complaint Referrals	12/28/2023	RPO
61857Z	25.20.2*	Ghost Preparer Treatment	11/17/2022	RPO
69540D	25.20.3*	Return Preparer Suitability	1/9/2024	RPO
94304Z	25.20.4	Continuing Education	3/13/2024	RPO
Owner: TS				
Part 1: Organization, Finance and Management				
<i>(Strategic planning, budgeting, servicewide policies, delegations of authority and functional statements.)</i>				
30387K	1.1.13	Taxpayer Services	8/29/2025	TS
50076S	1.2.61	IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	7/31/2026	TS
60880E	1.4.10	Return Integrity & Verification Operation Managers Guide	9/30/2026	TS
35340Z	1.4.11	Field Assistance Guide for Managers	8/28/2026	TS
35344R	1.4.16	Accounts Management Guide for Managers	2/26/2026	TS
39913M	1.4.18	Electronic Products and Services Support (EPSS) Managers Guide	7/15/2026	TS
35895N	1.4.21	Accounts Management and Compliance Guide for System Administrators/Analysts	1/27/2025	SB/SE
50463T	1.11.8	Servicewide Electronic Research Program (SERP)	7/28/2026	TS
31851X	1.17.1	Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	8/27/2025	All
31852I	1.17.2	Publishing Systems and Programs	12/5/2025	All
31853T	1.17.3	Tax Products Program	12/9/2025	All
53478W	1.17.7	Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	9/2/2025	All
59701K	1.17.8	Internal and Public Use Non-Tax Products	12/17/2025	All
59991C	1.17.9	User Guide for Requesting Published Products and Services	9/10/2026	All
75322N	1.17.10	IRS Published Product Identification	12/8/2025	All
38314H	1.18.2	Forecasting Requirements	1/21/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
38315S	1.18.3	Tax Forms Distribution Programs	10/18/2024	TS
48239X	1.18.4	Technology and Program Support	9/18/2024	TS
48240Y	1.18.5	National Distribution Center	6/6/2025	TS
31771O	1.22.1	Mail and Transportation Management Overview	9/27/2024	All
31772Z	1.22.2	United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	8/28/2025	All
31773K	1.22.3	Addressing and Packaging	12/9/2024	All
31774V	1.22.4	Postage Accountability and Reporting Requirements	12/6/2024	All
31775G	1.22.5	Mail Operations	12/13/2024	All
31776R	1.22.6	Transportation Management	8/28/2025	All
59044U	1.22.8	Mailing and Shipping Equipment	1/8/2025	All
37989E	1.55.2	Organizational Changes	8/28/2025	TS
48309K	1.55.6	Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1/14/2025	TS
Part 11: Disclosure, Communications, and Liaison				
<i>(Internal and external communications, governmental liaison and disclosure, legislative affairs, and public liaison activities.)</i>				
49223X	11.55.2	IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	6/2/2025	TS
Part 21: Customer Account Services				
<i>(Customer technical and account inquiries received via telephone, email, other written correspondence and walk-in service.)</i>				
36800E	21.1.1	Accounts Management and Compliance Services Overview	9/16/2026	LB&I
36801P	21.1.2	Reference Materials Overview	9/22/2026	LB&I
36802A	21.1.3*	Operational Guidelines Overview	8/26/2025	LB&I
38746V	21.1.7*	Campus Support	8/10/2026	SB/SE
36806S	21.2.1*	Systems	9/8/2026	LB&I
36807D	21.2.2	Research	9/16/2026	LB&I
36808O	21.2.3*	Transcripts	9/16/2026	TS
36809Z	21.2.4*	Master File Accounts Maintenance	9/4/2026	LB&I
36811L	21.3.1*	Taxpayer Contacts Resulting From Notice Issuance	9/8/2026	Appeals

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
36813H	21.3.3	Incoming and Outgoing Correspondence/Letters	9/17/2026	Appeals
36814S	21.3.4*	Field Assistance	9/3/2026	TS
28016E	21.3.5	Taxpayer Inquiry Referrals Form 4442	9/17/2026	All
28017P	21.3.6*	Forms and Information Requests	9/21/2026	Appeals
28789Q	21.3.7*	Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	9/15/2026	Appeals
32596R	21.3.8	Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	8/18/2026	TE/GE
33093P	21.3.9*	Processing Reporting Agents File Authorizations	9/18/2026	LB&I
33204M	21.3.10*	Practitioner Priority Service (PPS)	9/21/2026	SB/SE
54528B	21.3.11	Information Returns Reporting Procedures	11/21/2025	TS
36815D	21.4.1*	Refund Research	9/2/2026	SB/SE
36816O	21.4.2*	Refund Trace and Limited Payability	9/15/2026	All
36817Z	21.4.3*	Returned Refunds/Releases	9/23/2026	SB/SE
36818K	21.4.4*	Manual Refunds	9/16/2026	SB/SE
36819V	21.4.5*	Erroneous Refunds	8/27/2025	SB/SE
36820W	21.4.6*	Refund Offset	9/4/2026	SB/SE
36821H	21.5.1*	General Adjustments	9/15/2026	TS
36822S	21.5.2*	Adjustment Guidelines	9/14/2026	TS
36823D	21.5.3*	General Claims Procedures	9/4/2026	TS
36824O	21.5.4*	General Math Error Procedures	9/19/2025	SB/SE
36825Z	21.5.5	Unpostables	9/22/2026	TS
36826K	21.5.6*	Freeze Codes	8/12/2026	SB/SE
36827V	21.5.7*	Payment Tracers	8/11/2026	All
36828G	21.5.8*	Credit Transfers	9/25/2026	All
36829R	21.5.9*	Carrybacks	8/17/2026	TS
36830S	21.5.10*	Examination Issues	9/17/2026	SB/SE
71737C	21.5.13*	IRC 965 Transition Tax Procedures-Accounts Managemen	9/18/2026	TS
36832O	21.6.1*	Filing Status and Exemption/Dependent Adjustments	8/26/2025	All
36833Z	21.6.2*	Adjusting TIN-Related Problems	9/15/2026	All
36834K	21.6.3*	Credits	9/24/2025	All
36835V	21.6.4*	Tax Computation / Accounting Period Changes	9/10/2026	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
36836G	21.6.5*	Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	8/21/2025	SB/SE
36837R	21.6.6*	Specific Claims and Other Issues	9/10/2026	TS
36838C	21.6.7*	Adjusting Individual Tax Accounts	9/18/2026	TS
36839N	21.6.8*	Split Spousal Assessments	8/27/2025	All
36841Z	21.7.1*	BMF/NMF Miscellaneous Information	9/17/2026	TS
36842K	21.7.2*	Employment and Railroad Tax Returns	8/18/2026	SB/SE
36843V	21.7.3*	Unemployment Taxes	8/7/2026	SB/SE
36844G	21.7.4*	Income Taxes/Information Returns	8/25/2026	TS
36849J	21.7.9*	BMF Duplicate Filing Conditions	7/31/2026	LB&I
36850K	21.7.10	No-Merge Cases	9/25/2026	SB/SE
36851V	21.7.11*	Additional Computer Paragraph Notices and Transcripts	9/18/2026	SB/SE
36852G	21.7.12*	Non-Master File (NMF) Adjustments	9/17/2026	SB/SE
32186R	21.7.13*	Assigning Employer Identification Numbers (EINs)	9/1/2026	TS
49813H	21.8.1*	IMF International Adjustments	8/28/2026	TS
49814S	21.8.2*	BMF International Adjustments	8/27/2026	TS
49817Z	21.8.4*	United States Certification for Reduced Tax Rates in Tax Treaty Countries	9/3/2026	TS
50502H	21.8.5*	Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	9/22/2026	TS
49818K	21.8.6	Exemptions from US Withholding (Form 8233)	9/22/2026	TS
36867F	21.10.1	Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	8/18/2026	SB/SE
Part 22: Taxpayer Education and Assistance				
<i>(Processes and activities associated with customer outreach in the operating divisions.)</i>				
36870C	22.30.1	Stakeholder Partnerships, Education and Communication	9/4/2025	TS
39864C	22.31.1	IRS Language Services	11/20/2025	All

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
Part 25: Special Topics				
<i>(Processes and procedures that apply to and are used by employees of more than one operating division or function.)</i>				
36881J	25.6.1*	Statute of Limitations Processes and Procedures	8/28/2026	Appeals
57125U	25.13.1	Taxpayer Correspondence Services	7/28/2026	All
69273V	25.21.3	Marketplace Eligibility Determination and Reporting Requirements	7/21/2025	All
67661N	25.23.1*	Identity Protection and Victim Assistance - Policy Guidance	9/5/2025	All
67662Y	25.23.2*	Identity Protection and Victim Assistance - General Case Processing	9/1/2026	All
67663J	25.23.3*	IMF Non-Tax-Related IDT and Specialized Programs	9/3/2026	TS
67664U	25.23.4*	IDTVA Paper Process	9/16/2026	TS
67669X	25.23.9*	BMF Identity Theft Processing	9/14/2026	TS
67725W	25.23.10*	Compliance Identity Theft Case Processing	9/3/2026	TS
68577G	25.23.11*	Business Master File (BMF) Identity Theft Procedures for Accounts Management	9/15/2026	TS
69521W	25.23.12*	IMF Identity Theft Toll-Free Guidance	8/13/2026	TS
92985Q	25.23.13*	Income Related Identity Theft	9/22/2026	TS
67653N	25.24.1*	Return Preparer Misconduct Victim Assistance - General Overview	9/22/2026	TS
67654Y	25.24.2*	Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	8/31/2026	TS
57561Q	25.25.1*	Return Integrity and Verification Operation Business Master File Procedures	8/25/2026	TS
59003Z	25.25.2*	Revenue Protection Screening Procedures for Individual Master File Returns	8/19/2025	TS
61686A	25.25.3*	Revenue Protection Verification Procedures for Individual Master File Returns	8/21/2025	TS
61688W	25.25.4*	Integrity & Verification Identity Theft Return Procedures	11/12/2025	TS
61689H	25.25.5*	General Correspondence Procedures	8/11/2025	TS
61691T	25.25.6*	Taxpayer Protection Program	9/4/2026	TS
61692E	25.25.7*	Automated Questionable Credit Program	8/11/2025	TS
61693P	25.25.8*	Revenue Protection External Lead Procedures	11/18/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
61694A	25.25.9*	Revenue Protection Prisoner Lead Procedures	11/12/2025	TS
61697H	25.25.10*	Frivolous Return Program	1/14/2026	TS
69629H	25.25.11*	Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	1/9/2026	TS
68956H	25.25.12*	Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	8/8/2024	TS
69417N	25.25.13*	Account Resolution for Return Integrity Verification Operations (RIVO)	8/4/2026	TS
95865B	25.33.1	Refundable Credits Program Management (RCPM) Treatments	7/13/2026	C&L
Part 3: Submission Processing				
<i>(Processing paper returns, electronic submissions, tax payments, and refunds.)</i>				
33347E	3.0.101*	Schedule K-1 Processing	9/12/2025	SB/SE
33178B	3.0.167*	Losses and Shortages	10/15/2025	TS
33181Y	3.0.230	Lockbox Processing Procedures	11/27/2024	TS
32289Z	3.0.275	Business Results Measures for Submission Processing Functions	7/29/2024	TS
71639X	3.0.276	General, Scorecard Performance Measure Process - Security and Internal Control Review	12/17/2024	TS
37354H	3.5.10	Remittance Transaction Research (RTR) System	8/29/2025	TS
36983G	3.5.20*	Processing Requests for Tax Return/Return Information	11/7/2025	TS
93676M	3.5.21*	Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	11/4/2025	TS
33260W	3.5.61*	Files Management and Services	10/28/2025	TS
33386D	3.8.44*	Campus Deposit Activity	9/23/2025	SB/SE
29994V	3.8.45*	Manual Deposit Process	11/21/2025	TS
33950H	3.8.46*	Discovered Remittance	12/10/2024	TS
33951S	3.8.47*	Manual Deposit for Field Office Payment Processing	11/26/2025	TS
33393S	3.10.5	Batch/Block Tracking System (BBTS)	10/15/2025	SB/SE
33395O	3.10.8*	Information Returns Processing	9/12/2025	TS
33410S	3.10.72*	Receiving, Extracting, and Sorting	11/14/2025	LB&I
53717M	3.10.73*	Batching and Numbering	11/4/2025	All
33440G	3.11.3*	Individual Income Tax Returns	10/24/2025	SB/SE

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
33455F	3.11.6*	Data Processing (DP) Tax Adjustments	10/28/2025	TS
33470U	3.11.10	Revenue Receipts	9/17/2025	TS
33485T	3.11.13*	Employment Tax Returns	10/28/2025	TS
33490M	3.11.14*	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	10/27/2025	TS
33495P	3.11.15*	Return of Partnership Income	11/5/2025	TS
33500X	3.11.16*	Corporate Income Tax Returns	10/16/2025	TS
33515W	3.11.23*	Excise Tax Returns	10/16/2025	TS
33525S	3.11.25*	Miscellaneous Tax Returns	8/29/2025	TS
33575Y	3.11.106*	Estate and Gift Tax Returns	9/22/2025	TS
33581C	3.11.154*	Unemployment Tax Returns	10/15/2025	TS
33583Y	3.11.180*	Allocated Tips	9/8/2025	TS
33588B	3.11.212*	Applications for Extension of Time to File	9/4/2025	SB/SE
33587Q	3.11.213*	Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	9/9/2025	TS
51221V	3.11.217*	Form 1120-S Corporation Income Tax Returns	11/21/2025	TS
33586F	3.11.249*	Processing Form 8752	9/8/2025	TS
74362N	3.11.250	Form 8300 Processing	10/17/2025	TS
94919E	3.11.251*	Spousal Payment Transcript Processing	10/21/2025	TS
67652C	3.12.2*	Individual Master File Error Resolution General Instructions	10/27/2025	SB/SE
33590N	3.12.3*	Individual Income Tax Returns	9/9/2025	SB/SE
33620Q	3.12.8*	Information Returns Processing	9/10/2025	SB/SE
33630M	3.12.10*	Revenue Receipts	10/23/2025	SB/SE
33645L	3.12.13*	Employment Tax Returns	10/20/2025	TS
33650E	3.12.14*	Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	10/23/2025	TS
33655H	3.12.15*	Return of Partnership Income	10/22/2025	TS
33660A	3.12.16*	Corporate Income Tax Returns	9/11/2025	TS
33670W	3.12.21	Credit and Account Transfers	10/16/2025	SB/SE
33675Z	3.12.23*	Excise Tax Returns	9/5/2025	TS
33695R	3.12.32*	General Unpostables	9/4/2025	All
33710V	3.12.37*	IMF General Instructions	11/17/2025	SB/SE

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: TS				
32384X	3.12.38*	BMF General Instructions	10/16/2025	SB/SE
33740J	3.12.106*	Estate Tax Returns - Paper Correction Processing	9/5/2025	TS
33743Q	3.12.154*	Unemployment Tax Returns	10/16/2025	TS
33742F	3.12.179*	Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	11/5/2025	TS
33751Q	3.12.212*	Applications for Extension of Time to File Tax Returns	9/11/2025	SB/SE
33752B	3.12.213*	Form 1066, U.S. REMIC Income Tax Return	9/8/2025	TS
33753M	3.12.217*	Error Resolution Instructions for Form 1120-S	10/24/2025	TS
33756T	3.12.220*	Error Resolution System for Excise Tax Returns	10/15/2025	TS
33755I	3.12.249*	Processing Form 8752	9/3/2025	TS
33761M	3.12.251*	Corporation Income Tax Returns	10/17/2025	TS
33741U	3.12.263*	Estate and Gift Tax Returns	10/16/2025	TS
31656Y	3.12.279*	BMF/CAWR/PMF Unpostable Resolution	11/4/2025	TS
33746X	3.13.2*	BMF Account Numbers	11/4/2025	TS
33759A	3.13.5*	Individual Master File (IMF) Account Numbers	11/3/2025	TS
66285J	3.13.6	Submission Processing Image Control Team (ICT) Correspondence Scanning	11/7/2025	TS
52088E	3.13.40*	Application for Tax Identification Number for Pending U.S. Adoptions	9/17/2025	TS
33780T	3.13.62	Media Transport and Control	11/7/2025	TS
31657J	3.13.122*	Individual Master File (IMF) Entity Control Unpostables	9/15/2025	TS
33790P	3.13.222*	BMF Entity Unpostable Correction Procedures	10/17/2025	TS
31974X	3.14.1*	IMF Notice Review	10/30/2025	TS
32201V	3.14.2*	Notice Review - Business Master File (BMF) Notice Review	10/16/2025	TS
49225T	3.17.5*	Hardcore Payment Tracers	10/10/2025	TS
33875B	3.17.10*	Dishonored Check File (DCF) and Unidentified Remittance File (URF)	12/9/2025	SB/SE
47866A	3.17.20*	Refund Intercept Program	12/2/2024	TS
33880U	3.17.21*	Credit and Account Transfers	9/1/2026	TS
33885X	3.17.30*	SC Data Controls	12/4/2025	TS
33900B	3.17.46*	Automated Non-Master File Accounting	12/4/2025	SB/SE
33915A	3.17.79*	Accounting Refund Transactions	12/5/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
47865P	3.17.80*	Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	12/11/2025	TS
33917W	3.17.220*	Excess Collections File	11/4/2025	LB&I
33919S	3.17.221	Enterprise Computing Center Data Controls	12/5/2024	TS
33916L	3.17.243*	Miscellaneous Accounting	9/30/2025	TS
33928D	3.17.277	Electronic Payments	12/11/2025	TS
48070K	3.17.278	Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	11/24/2025	TS
34010Y	3.21.3*	Individual Income Tax Returns	10/29/2025	TS
37648G	3.21.15*	Withholding on Foreign Partners	9/5/2025	TS
34014Q	3.21.19*	Foreign Trust System	10/24/2025	LB&I
34020U	3.21.25*	Miscellaneous Tax Returns	10/3/2025	LB&I
34025X	3.21.110*	Processing Form 1042 Withholding Returns	9/5/2025	TS
38622K	3.21.111*	Chapter Three and Chapter Four Withholding Returns	9/8/2025	TS
39746F	3.21.261*	Foreign Investment in Real Property Tax Act (FIRPTA)	2/23/2026	LB&I
47942R	3.21.263*	IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	10/20/2025	TS
54684M	3.21.264*	IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	9/19/2025	C&L
34030Q	3.22.3*	Individual Income Tax Returns	11/13/2025	TS
37643D	3.22.15*	Withholding on Foreign Partners	9/4/2025	TS
34033X	3.22.19*	Foreign Trust System	10/23/2025	SB/SE
34040M	3.22.110*	Processing Form 1042 Withholding Returns	9/4/2025	TS
38623V	3.22.111*	Chapter Three and Chapter Four Withholding Database	9/5/2025	TS
39747Q	3.22.261*	Foreign Investment in Real Property Tax Act (FIRPTA)	9/24/2025	LB&I
34298E	3.24.3	Individual Income Tax Returns	10/16/2025	TS
34318L	3.24.7	Delinquent Accounts	8/30/2024	TS
34323E	3.24.8	Information Returns Processing	9/12/2025	TS
34328H	3.24.10	Revenue Receipts	9/2/2025	SB/SE
34343W	3.24.13	Employment Tax Returns	9/4/2025	TS
34347O	3.24.14	Fiduciary Income Tax Returns	9/4/2025	TS
34352H	3.24.15	Partnership Return of Income	9/30/2025	TS

* = official use only

Catalog	IRM	Title	Date	Audience
Owner: TS				
34357K	3.24.16	Corporation Income Tax Returns	10/15/2025	TS
34373K	3.24.21	Credit and Account Transfers	10/20/2025	TS
34385C	3.24.23	Excise Tax Returns	10/21/2025	TS
34384R	3.24.25	BMF International Miscellaneous Tax Returns	9/22/2025	TS
34570F	3.24.28	Foreign Account Tax Compliance General Purpose Programs	8/4/2025	SB/SE
34555Q	3.24.29	SCRS Error Resolution	12/31/2024	TS
34566X	3.24.30	Data Controls	12/30/2024	SB/SE
34412Y	3.24.37	General Instructions	9/8/2025	TS
39345Q	3.24.38	BMF General Instructions	9/9/2025	TS
52544H	3.24.40	Application for Taxpayer Identification Number for Pending U.S. Adoptions	1/2/2025	TS
34590X	3.24.50	Campus Performance Evaluation Reporting System	1/3/2025	TS
34442M	3.24.106	Estate Tax Returns	9/4/2025	TS
34452I	3.24.133	Residual Remittance Processing System	9/3/2025	SB/SE
34455P	3.24.143	Gift Tax Returns	10/3/2025	TS
34464A	3.24.154	Unemployment Tax Returns	10/9/2025	TS
32933M	3.24.159	SCRS SC Edits	12/27/2024	TS
34677F	3.24.162	BOB Transcription Instructions	12/31/2024	TS
34713M	3.24.180	Allocated Tips	1/8/2025	TS
34712B	3.24.183	Planning and Control Data	12/31/2024	SB/SE
34456A	3.24.202	Supervisory Operator's Manual	8/29/2025	TS
34467H	3.24.212	Applications for Extension of Time to File Tax Returns	10/27/2025	TS
34468S	3.24.213	Real Estate Mortgage Investment Conduit Income Tax Returns	2/26/2025	TS
34734P	3.24.226	Declaration for Electronic Filing	2/11/2025	SB/SE
34471P	3.24.249	Fiscal Year Required Payments/Form 8752	11/21/2025	TS
71047R	3.28.2*	Information Referral Process for Form 3949-A	9/15/2025	TS
34521K	3.28.3	Individual Income Tax Returns	11/26/2024	TS
60510D	3.28.4*	Identity Theft Returns for Submission Processing	9/5/2025	TS
93270U	3.28.6	Processing Paper Form 8809, Application for Extension of Time to File Information Returns	11/26/2025	TS
32204C	3.30.10	Cost Estimate Reference	2/19/2025	TS

* = *official use only*

Catalog	IRM	Title	Date	Audience
Owner: TS				
68095X	3.30.18	Reports Teams Instructions for Work Planning and Control	3/23/2026	TS
34720B	3.30.19	Production Control and Performance Reporting	9/3/2025	SB/SE
62236A	3.30.20	Organization, Function, and Program (OFP) Codes	1/15/2025	SB/SE
47307E	3.30.30	Embedded Quality for Submission Processing (EQSP) System	7/14/2026	TS
34755S	3.30.50	Project PCA Production Control Accounting	7/28/2025	FMSS
34760L	3.30.123*	Processing Timeliness: Cycles, Criteria and Critical Dates	10/15/2025	Appeals
34770H	3.30.124	Campus Monitoring Reports	4/11/2025	SB/SE
32161W	3.30.126	Control Data Analysis	7/28/2025	TS
33048M	3.30.127	Workload Scheduling	12/22/2025	SB/SE
34874A	3.37.110	Chapter 3 Withholding Returns	9/3/2025	TS
34880E	3.38.147*	International Notices	9/18/2025	TS
34899V	3.40.8*	Information Returns Processing	12/4/2024	TS
34905O	3.40.37	General Instructions	12/4/2024	SB/SE
52522T	3.41.267*	Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	9/3/2025	TS
34927C	3.41.269*	Information Returns Processing on SCRIPS	9/11/2025	TS
34916V	3.41.274	General Instructions for Processing via SCRIPS	8/11/2025	TS
34929Y	3.41.275	Scanner Operations on SCRIPS	8/6/2025	TS
39954H	3.41.276	Form 941 and Schedule R SCRIPS Processing	9/5/2025	TS
48185K	3.41.277	Form 940 SCRIPS Processing	9/8/2025	TS
30620M	3.42.4*	IRS e-file for Business Tax Returns	8/27/2025	SB/SE
28779U	3.42.5*	IRS e-file of Individual Income Tax Returns	10/31/2025	TS
37145U	3.42.7	EPSS Help Desk Support	9/8/2026	TS
32530B	3.42.8	E-Services Procedures for Electronic Products and Services Support (EPSS)	8/31/2026	TS
50233D	3.42.9*	IRS e-file of Information Returns	12/5/2025	TS
36617X	3.42.10*	Authorized IRS e-file Providers	8/31/2026	LB&I
60081H	3.42.20	Preparer e-file Hardship Waiver Requests	7/17/2026	TS
56046M	3.43.405	Measured Employees Performance System (MEPS) for Managers	12/3/2025	TS

* = *official use only*

Catalog	IRM	Title	Date	Audience
---------	-----	-------	------	----------

Owner: TS

Part 4: Examining Process

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

49273D	4.1.26*	Campus Exam Return Selection, Delivery and Monitoring	11/12/2025	TS
48148H	4.19.10*	Campus Examination Fraud	11/14/2025	SB/SE
48152P	4.19.14*	Refundable Credits Strategy	11/21/2025	SB/SE
48158D	4.19.19*	Campus Examination Telephone Contacts	11/17/2025	TS
48160P	4.19.20*	Automated Correspondence Exam (ACE) Processing Overview	11/13/2025	SB/SE
48161A	4.19.21	Clerical	12/29/2025	SB/SE

Owner: TXO

Part 1: Organization, Finance and Management

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

92900T	1.1.33	Taxpayer Experience Office	9/18/2024	All
--------	--------	----------------------------	-----------	-----

Owner: WO

Part 1: Organization, Finance and Management

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

54082K	1.1.26	Whistleblower Office	7/16/2025	All
--------	--------	----------------------	-----------	-----

Part 25: Special Topics

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

27541K	25.2.1	General Operating Division Guidance for Working Whistleblower Claims	1/16/2025	All
27544R	25.2.2	Whistleblower Awards	9/13/2024	All

* = official use only

Internal Revenue Manual Alphabetical Index

September, 2026

Title	IRM	Revision	Catalog
Abandoned Property	9.7.11	3/27/2025	36438Y
Abatement and Suspension of Underpayment Interest	20.2.7*	3/25/2025	32968D
Abatements, Reconsiderations and Adjustments	5.1.15*	3/17/2025	28316H
Absence and Leave for Military-Related Reasons	6.630.2	9/2/2026	69450Y
Abusive Tax Avoidance Transaction Program	5.20.1	8/19/2026	38109M
Abusive Tax Avoidance Transactions Time Reporting	5.20.2	2/7/2025	38110N
Abusive Transaction Penalties	8.11.7	10/16/2024	55129S
Acceptance Processing	5.8.8	7/15/2026	27848M
Acceptance, Rejection, Withdrawal and Default Procedures for Non-Collection Due Process (CDP) Offers	8.23.4	12/5/2024	50805R
Account and Processing Support (APS) Statute Responsibility	8.21.2	2/8/2022	39927A
Account Processing of Requests for Relief from Joint and Several Liability	25.15.9	3/17/2022	30273V
Account Resolution for Return Integrity Verification Operations (RIVO)	25.25.13*	8/4/2026	69417N
Accounting Control General Ledger Policies and Procedures	3.17.64*	8/11/2026	57118F
Accounting Refund Transactions	3.17.79*	12/5/2025	33915A
Accounting Reports Analyst - Responsibilities	3.17.15*	8/12/2026	52621J
Accounts Management and Compliance Guide for System Administrators/Analysts	1.4.21	1/27/2025	35895N
Accounts Management and Compliance Services Overview	21.1.1	9/16/2026	36800E
Accounts Management Guide for Managers	1.4.16	2/26/2026	35344R
Acquired Property and Property Redeemed by the United States	5.10.7	5/18/2021	35407P
ACS Inventory	5.19.5*	3/3/2025	36864Y
ACS Support	5.19.6*	6/11/2026	36865J
Actions on Decision	36.3.1	3/14/2013	39021D
Actions on Post-Accepted Offers	5.8.9	9/5/2024	27849X

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-1

Title	IRM	Revision	Catalog
Actions Prior to Sale	5.10.4	6/9/2026	35404I
Additional Computer Paragraph Notices and Transcripts	21.7.11*	9/18/2026	36851V
Addressing and Packaging	1.22.3	12/9/2024	31773K
Adjusted Returns, Abatements and Claims	4.23.13	7/1/2024	35234U
Adjusting Individual Tax Accounts	21.6.7*	9/18/2026	36838C
Adjusting TIN-Related Problems	21.6.2*	9/15/2026	36833Z
Adjustment Guidelines	21.5.2*	9/14/2026	36822S
Adjustments to International Cases	5.21.8	10/8/2024	65390T
Administration and Security	13.4.2	3/21/2023	35620K
Administrative (Non-tax) Debt Management	1.36.4	7/17/2026	68711S
Administrative Adjustment Request	8.19.7	5/13/2025	41804U
Administrative and Judicial Actions for Estate Taxes	5.5.9	2/7/2025	61777Q
Administrative Cases	38.2.1	8/7/2008	39136D
Administrative Cost and Qualified Offer Cases	8.7.15	8/4/2025	59921E
Administrative Desk Guide	7.11.14	9/25/2026	92991U
Administrative Investigations and General Investigative Procedures	9.5.1	4/2/2026	36216I
Administrative Joint Investigation	25.1.4	11/2/2023	27684C
Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave	6.630.4	2/7/2024	71176V
Administrative Matters	4.70.11	8/26/2025	93349C
Administrative Requests for Grants of Statutory Use Immunity	38.1.2	10/1/2007	39134H
Administrative Support	8.27.1	8/25/2025	93250C
Administrative Waiver	1.35.13	8/4/2026	57075Z
Advisory and Property Appraisal and Liquidation Specialist Group Manager, Civil Enforcement Advice and Support Operations Territory Manager and Director Operational Aid	1.4.53	7/17/2025	39990Z
Advisory Responsibilities for Processing Estate Tax Liens	5.5.8	1/15/2025	35488U
Advocacy Projects	13.2.5	8/10/2026	73767K
Advocating for Case Resolution	13.1.24	8/29/2025	71441H
Affirmative Litigation	34.6.1	7/27/2021	38021T

* = *official use only*

Title	IRM	Revision	Catalog
Affordable Care Act (ACA) Hospital Compliance Review	4.70.1*	11/20/2025	71182Z
Affordable Care Act Information Return Processing on Service Center Recognition/Image System (SCRIPS)	3.41.267*	9/3/2025	52522T
Aggregate Limitation on Pay and Special Rate Schedules	6.530.1	12/22/2023	20194B
Agreed Pre-90-Day Income Tax Cases	8.2.1	7/20/2026	36187Q
Agreed TEFRA Partnership Cases	8.19.11	5/9/2025	52412W
AIMS Command Code AM424	2.8.2	12/2/2024	28756V
AIMS Command Code AMAXU	2.8.6*	12/9/2025	28760D
AIMS Command Code AMCLS	2.8.7*	12/12/2025	28762Z
AIMS Command Code AMDIS	2.8.3	12/2/2024	28757G
AIMS Command Code AMRET	2.8.9	12/11/2024	50448E
AIMS Command Code AMSOC	2.8.5	12/8/2025	28759C
AIMS Command Code AMSTU	2.8.4	12/4/2024	28758R
AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB	2.8.8	12/2/2024	28763K
AIMS Inventory Control, Reports and Database Updates	4.4.36	7/21/2026	96160B
AIMS/ERCS Staff	4.7.10	6/27/2022	30469P
Allocated Tips	3.11.180*	9/8/2025	33583Y
Allocated Tips	3.24.180	1/8/2025	34713M
Allocation of Income and Deductions Under IRC 482	4.11.5	8/25/2025	36009R
Alternative Rating and Selection	6.337.1	11/3/2009	53384Z
Alternatives to Collection Action	8.22.7	8/26/2020	58571W
Analysis Techniques and Deliverables	2.5.11*	11/22/2023	36327Q
Annual Certification Requirements	10.6.5	3/18/2022	71633J
Answers	35.2.2	8/2/2022	29783M
Anti-Terrorism and Other Emerging Issues	7.20.6	1/30/2026	49353M
Appeal Recommendations in General	36.2.1	3/27/2012	39015Z
Appeals Bankruptcy Cases	8.7.6	3/11/2025	50792Z
Appeals Case Management System (ACMS)	8.20.13	7/31/2026	95916H
Appeals Case Memo Procedures	8.6.2	7/11/2025	50786V

* = *official use only*

Title	IRM	Revision	Catalog
Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A	8.7.20	3/10/2022	70467D
Appeals Centralized Database System (ACDS)	8.20.3	12/8/2025	33442C
Appeals Employment Tax Procedures	8.7.16*	1/14/2025	59972V
Appeals Estate and Gift Tax Cases	8.7.4	7/30/2019	50789C
Appeals Innocent Spouse Case Procedures	8.7.12	6/10/2021	72591Y
Appeals Inventory Validation Process	8.10.3	1/20/2026	52445R
Appeals Management Statute Responsibility	8.21.4	4/12/2019	39930X
Appeals Managers Procedures	1.4.28	12/12/2024	50773S
Appeals of Tax Court Cases	36.2.5	8/12/2020	39019R
Appeals Operating Directives and Guidelines	8.1.1	1/9/2024	36182N
Appeals Processes Involving Liens	5.12.6	1/14/2026	36255H
Appeals Processing Employee Automated System (PEAS)	8.20.10	3/10/2025	40991U
Appeals Referral Procedures	4.24.10	6/16/2023	35213R
Appeals Remittance Procedures	8.7.17	12/5/2024	63101S
Appeals Rulings	8.6.3	3/12/2025	50787G
Appeals Settlement Guidelines	33.3.3	11/4/2010	29161S
Appeals Technical Employees Statute Responsibility	8.21.3	8/31/2018	39929W
Appeals, Mediation, and Settlement Procedures	4.25.13	10/7/2021	58886Y
Application for Tax Identification Number for Pending U.S. Adoptions	3.13.40*	9/17/2025	52088E
Application for Taxpayer Identification Number for Pending U.S. Adoptions	3.24.40	1/2/2025	52544H
Application Security and Development	10.8.6*	9/12/2025	50384V
Application Security Policy	10.8.11*	9/19/2024	75047F
Application Server Security Policy	10.8.23*	8/27/2025	71249P
Applications for Extension of Time to File	3.11.212*	9/4/2025	33588B
Applications for Extension of Time to File Exempt Organizations and Employee Plans Returns	3.24.20	7/21/2026	54309S
Applications for Extension of Time to File Tax Returns	3.12.212*	9/11/2025	33751Q
Applications for Extension of Time to File Tax Returns	3.24.212	10/27/2025	34467H
AQMS Purpose and Guidelines	8.1.7	7/26/2022	50777K

* = *official use only*

Title	IRM	Revision	Catalog
Arbitration and Mediation	35.5.5	12/14/2010	38057V
Area Counsel and Associate Chief Counsel Responsibilities in Tax Court Cases on Appeal	36.2.6	5/12/2022	39020S
Arrests	9.4.12	7/1/2025	36215X
Assessment Procedures (Centralized Case Processing)	4.15.3	2/7/2025	28046S
Asset Management Hardware Procedures	2.149.3	7/27/2026	67521C
Asset Management Policy	2.149.1	8/6/2026	67329K
Asset Management Process Description	2.149.2	7/27/2026	67331W
Asset Management Software Procedures	2.149.4	7/28/2026	67522N
Assigning Employer Identification Numbers (EINs)	21.7.13*	9/1/2026	32186R
Audit Process for General Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA)	11.5.1	8/12/2022	48639B
Authentication Risk Assessments in Non-Digital Channels	10.10.2	9/16/2026	75235P
Authorities and Responsibilities	1.29.1	10/21/2024	69176B
Authority	9.1.2	3/31/2025	36201J
Authorization of Entity Access	10.10.4	3/5/2025	94861Z
Authorized IRS e-file Providers	3.42.10*	8/31/2026	36617X
Automated Collection System Guide for Managers and Systems Analysts	1.4.61	7/24/2026	74335G
Automated Correspondence Exam (ACE) Processing Overview	4.19.20*	11/13/2025	48160P
Automated Discharge System (ADS)	5.9.18	8/13/2025	39976V
Automated External Defibrillator (AED) Program	10.6.8	9/26/2025	95615T
Automated Levy Programs	5.11.7*	10/22/2024	30480M
Automated Levy Programs	5.19.9*	2/19/2026	30604M
Automated Non-Master File Accounting	3.17.46*	12/4/2025	33900B
Automated Proofs of Claim (APOC)	5.9.14*	4/21/2025	39971S
Automated Questionable Credit Program	25.25.7*	8/11/2025	61692E
Automated Substitute for Return (ASFR) Program	5.18.1*	9/11/2025	36854C
Automated Underreporter Technical and Clerical Managers and Coordinators Guide	1.4.19*	3/4/2025	33113W
Automatic Revocation and Other Special Determination Issues	7.20.4	5/7/2026	36938D

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-5

Title	IRM	Revision	Catalog
Awards	6.451.1	8/26/2026	30095H
Awards of Litigation and Administration Costs and Fees	35.10.1	12/21/2023	30013R
Background Information Note (BIN) and Legal Memorandum (Legal Memo)	32.2.4	8/11/2004	29176R
Background, Pre-Levy Actions, Restrictions on Levy & Post-Levy Actions	5.11.1	7/13/2026	35743K
Backup Withholding Program	5.19.3*	7/30/2025	36862C
Balance Due	5.19.1*	2/3/2026	36860G
Balancing Civil and Criminal Cases	5.1.5*	5/2/2025	27787K
Bank Levies	5.11.4	2/15/2018	35747C
Bank Secrecy Act (BSA) Willfulness Referral Procedures	25.1.12	6/11/2021	50016Q
Bank Secrecy Act Examiner Responsibilities	4.26.6	3/24/2026	27704J
Bank Secrecy Act History and Law	4.26.5	8/26/2025	27703Y
Bank Secrecy Act Penalties	4.26.7	7/29/2025	27706F
Bank Secrecy Act, Case Selection (CS)	4.26.3*	8/5/2025	27702N
Bankruptcy Procedures	4.71.23	5/15/2026	61730H
Barred Statute Procedures	8.21.7	7/7/2025	39934P
Basic Principles of Community Property Law	25.18.1	5/3/2023	38246Q
Batch/Block Tracking System (BBTS)	3.10.5	10/15/2025	33393S
Batching and Numbering	3.10.73*	11/4/2025	53717M
Bipartisan Budget Act (BBA) Assessment Processing	5.19.27	2/25/2025	95071X
Bipartisan Budget Act of 2015 (BBA)	8.19.14	10/19/2021	72987U
BMF Account Numbers	3.13.2*	11/4/2025	33746X
BMF Duplicate Filing Conditions	21.7.9*	7/31/2026	36849J
BMF Entity Unpostable Correction Procedures	3.13.222*	10/17/2025	33790P
BMF General Instructions	3.12.38*	10/16/2025	32384X
BMF General Instructions	3.24.38	9/9/2025	39345Q
BMF Identity Theft Processing	25.23.9*	9/14/2026	67669X
BMF Installment Agreements	5.14.7	3/15/2022	28509U
BMF International Adjustments	21.8.2*	8/27/2026	49814S
BMF International Miscellaneous Tax Returns	3.24.25	9/22/2025	34384R
BMF Underreporter (BUR) Control	4.119.1*	12/3/2025	55352J

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-6

Title	IRM	Revision	Catalog
BMF Underreporter (BUR) Manager and Coordinator Handbook	4.119.3	8/27/2025	55354F
BMF Underreporter (BUR) Program	4.119.4*	11/26/2025	55355Q
BMF/CAWR/PMF Unpostable Resolution	3.12.279*	11/4/2025	31656Y
BMF/NMF Miscellaneous Information	21.7.1*	9/17/2026	36841Z
BOB Transcription Instructions	3.24.162	12/31/2024	34677F
Bondholder Identification and Referrals	4.70.20	2/25/2026	93364R
Branded Prescription Drug Fee	25.21.1	2/26/2025	59067T
BSA Examiner Responsibilities for Form 8300 Examinations	4.26.11*	2/6/2026	27709M
BSA Search	4.26.4	8/26/2025	35434W
Business Impact Analysis (BIA) Security Policy	10.8.13*	6/3/2024	94199Q
Business Master File (BMF) Identity Theft Procedures for Accounts Management	25.23.11*	9/15/2026	68577G
Business Master File (BMF) Return Delinquency	5.19.22*	5/9/2025	59241P
Business Results Measures for Submission Processing Functions	3.0.275	7/29/2024	32289Z
Business Returns IRC 6020(b) Processing	5.18.2*	7/2/2024	36855N
Business Unit Delegations of Authority for Chief Financial Officer	1.2.69	8/8/2024	93079N
Business Unit Delegations of Authority for Criminal Investigation	1.2.70	2/5/2026	94502F
Business Valuation Guidelines	4.48.4	9/22/2020	39441Z
Calendar Calls	35.6.1	8/11/2004	29863V
Campaign Development Process	4.50.1*	1/13/2026	69791W
Campus Appeals Docketed Cases	8.4.2	8/21/2025	50785K
Campus Backup Withholding Return Compliance Program Procedures	4.19.26*	10/24/2022	73754H
Campus Collection Fraud Procedures	25.1.11*	7/26/2021	49714R
Campus Compliance International Case Processing (CCICP)	5.19.19*	8/7/2025	52390T
Campus Compliance Operations Site	4.22.5	8/20/2026	33011Z
Campus Deposit Activity	3.8.44*	9/23/2025	33386D
Campus Employment Tax Non-Filer Program	4.23.26*	1/9/2024	52560H
Campus Estate and Gift	4.25.2*	10/20/2023	34469D

* = *official use only*

Title	IRM	Revision	Catalog
Campus Exam Return Selection, Delivery and Monitoring	4.1.26*	11/12/2025	49273D
Campus Examination Fraud	4.19.10*	11/14/2025	48148H
Campus Examination Fraud Procedures	25.1.14	9/29/2021	54034A
Campus Examination Telephone Contacts	4.19.19*	11/17/2025	48158D
Campus Monitoring Reports	3.30.124	4/11/2025	34770H
Campus Performance Evaluation Reporting System	3.24.50	1/3/2025	34590X
Campus Procedures for Currently Not Collectible and Offers in Compromise	5.19.17*	3/19/2025	51133M
Campus Procedures for Excise Tax	4.24.22*	7/16/2026	74339Y
Campus Procedures for Handling Identity Theft	5.19.21	8/13/2025	57474S
Campus Procedures for Securing Financial Information	5.19.13*	3/21/2025	26077x
Campus Support	21.1.7*	8/10/2026	38746V
CAP (CAWR Automated Program) Technical System Procedures	4.19.8	9/25/2020	40897H
Carding New Examination and Specialized Examination Programs and Referrals (SEPR) Receipts	8.20.5*	8/5/2026	36043N
Career and Career-Conditional Employment	6.315.1	1/12/2024	52705K
Carrybacks	21.5.9*	8/17/2026	36829R
CAS Technical and Procedural Information	4.47.2	5/6/2026	27550V
Case and Inventory Management	13.1.11	6/10/2025	30662S
Case Building, Classification, Storage and Delivery	4.1.5	1/21/2026	27608A
Case Closing Procedures	4.25.10	1/22/2025	58883R
Case Closings	4.24.21	8/28/2025	67932N
Case Development and Processing Guidelines	4.64.1*	9/8/2020	66119C
Case File Management	30.9.1	7/21/2005	29712D
Case Processing	4.8.2	3/29/2017	31456W
Cases Requiring Special Handling	5.1.12*	8/1/2024	27992F
Cases Requiring Special Handling	8.22.6	8/26/2020	58569K
Casework Communications	13.1.6	8/6/2025	30657Z
Caution Upon Contact Taxpayer	25.4.2	7/11/2025	36337M
CAWR Control	4.19.22	7/2/2025	50661Z
CAWR Manager and Coordinator Guide	1.4.22	7/16/2025	50658C
CAWR Reconciliation Balancing	4.19.4*	6/11/2025	36858U

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-8

Title	IRM	Revision	Catalog
CCP Installment Agreements	5.4.11	9/4/2024	49239H
CDE Application and Procedures	4.103.1	3/21/2025	55116P
Central Log Server Security Policy	10.8.63*	5/15/2025	93425T
Central Withholding Agreement Program Team Manager Handbook	1.4.24*	7/23/2026	57275B
Centralized Authentication Policy – Centralizing Identity Proofing for Authentication Across All IRS Channels	10.10.3*	4/14/2025	93548T
Centralized Case Processing	4.7.8	6/24/2022	30467T
Centralized Files and Scheduling	4.19.12*	5/29/2026	48150T
Centralized Lien Operation	5.19.12	4/16/2024	47931K
Centralized Offer in Compromise Initial Processing and Processability	5.8.2	6/14/2024	27841N
Centralized Offer in Compromise Transfers, Perfection, and Case Building	5.8.3	6/18/2024	27842Y
Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures	4.31.10	4/4/2025	93594H
Centralized Partnership Audit Regime (BBA) Field Examination Procedures	4.31.9*	5/8/2026	72936D
Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures	4.31.13*	8/29/2025	94581O
Certain Technical Issues	4.10.13	7/27/2023	35206C
Certification of State Federal Unemployment Tax Act (FUTA)Credits	4.19.5*	10/15/2024	36859F
Change Management Policy	2.125.1	6/5/2026	70893D
Change Management Process Description	2.125.2	5/21/2026	70895Z
Changes in Accounting Methods	4.11.6	8/17/2026	36013Z
Chapter 11 Bankruptcy (Reorganization)	5.17.10*	1/27/2023	57349G
Chapter 13 Bankruptcy (Individuals with Regular Income) and Chapter 12 Bankruptcy (Family Farmers or Fishermen with Regular Income)	5.17.11	6/9/2026	57350H
Chapter 3 Withholding Returns	3.37.110	9/3/2025	34874A
Chapter 7 Bankruptcy (Liquidation)	5.17.9	4/23/2026	57348V
Chapter Three and Chapter Four Withholding Database	3.22.111*	9/5/2025	38623V
Chapter Three and Chapter Four Withholding Returns	3.21.111*	9/8/2025	38622K

* = *official use only*

Title	IRM	Revision	Catalog
Chief Counsel	1.1.6	1/17/2023	30379K
Chief Counsel Delegations, Organization, and Succession	30.3.1	11/20/2017	29598J
Chief Counsel's Legal Advice Program	33.1.2	1/19/2021	39431D
Chief Financial Officer	1.1.21	10/22/2024	37682C
Chief, Communications and Liaison	1.1.11	2/5/2020	30385O
Child Care Subsidy Program	6.792.1	9/2/2026	55803T
Church Tax Inquiries and Examinations Under IRC 7611	4.70.19	11/22/2023	93363G
Circulating Draft Publication Items	32.2.6	11/12/2019	39007Z
Civil Considerations	9.5.13	8/25/2025	36234E
Civil Fraud	25.1.6	6/10/2021	27686Y
Civil Penalty Accuracy Review Process	20.3.1*	10/6/2020	69216A
Civil Seizure and Forfeiture	9.7.2	1/16/2025	35087F
Claim and Overassessment Cases	8.7.7	12/17/2019	50793K
Claims	4.19.16	10/4/2024	48155W
Claims and Abatements	4.70.17*	11/28/2023	93355G
Claims And Petitions	9.7.7	8/26/2025	36436C
Claims for Refund and Requests for Abatement	4.10.11	8/29/2025	35204G
Claims, Suits, and Related Matters	39.3.1	4/11/2022	29462G
Classification and Case Assignment (C&CA) Procedures	4.70.6	4/7/2026	71614C
Classification of NRP Returns	4.22.3	11/6/2023	33008C
Classification Settlement Program (CSP)	4.23.6	2/13/2024	35226U
Classified National Security Information	10.9.1	11/6/2023	51732H
Clearing and Approving the Internal Revenue Manual (IRM)	1.11.9	2/26/2025	53704J
Clerical	4.19.21	12/29/2025	48161A
Closed Case Referrals and Customer Service Contacts	8.1.9	7/24/2026	57550J
Closing a Bankruptcy Case	5.9.17*	1/7/2026	39975K
Closing a Regulation Project	32.1.9	8/1/2018	39004S
Closing Agreements Covering Specific Matters	32.3.4	10/11/2017	39012S
Closing Agreements Originating in EP Technical	7.2.1	7/10/2026	28391Y
Closing and Post Closing Actions	8.22.9	8/11/2022	58573S

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-10

Title	IRM	Revision	Catalog
Closing Appeal Cases	36.2.4	4/11/2013	39018G
Closing Procedures	9.5.14	4/1/2026	36235P
Closing Procedures	35.9.3	8/12/2019	30012G
Closing TAS Cases	13.1.21	1/24/2024	47434M
Cloud Computing Security Policy	10.8.24*	2/2/2024	68066U
Collaborative Efforts	13.2.7	4/24/2026	73769G
Collateral Agreements	5.8.6	10/10/2024	27846Q
Collateral Agreements and Security Type Collateral	5.6.1	5/19/2023	35489F
Collectibility Determination	5.7.5	5/30/2025	35499B
Collecting Estate and Gift Tax Accounts	5.5.7	4/2/2024	35487J
Collecting from Limited Liability Companies	5.1.21	10/7/2020	50718T
Collection Appeal Rights	5.1.9	8/28/2025	35409L
Collection Appeal Rights	5.19.8	3/27/2026	28018A
Collection Appeals Program (CAP)	8.24.1	4/24/2026	50808Y
Collection Cases	8.19.8	7/2/2025	48402M
Collection Due Process Appeals Program	8.22.4	9/24/2025	49156R
Collection Group Manager, Territory Manager and Area Director Operational Aid	1.4.50	4/1/2025	33258K
Collection Inventory	5.1.20	10/7/2024	50396N
Collection of Taxes in Community Property States	25.18.4	8/18/2025	38263B
Collection on Accounts with Special Estate Tax Elections	5.5.6	5/30/2023	35486Y
Collection Operations Transcript Processing	5.19.10*	4/24/2026	34453T
Collection Reports	5.2.4	2/23/2026	35464K
Collection Statute Expiration	5.1.19	5/5/2026	37576X
Collection Time Reporting	5.2.1	2/11/2026	35459R
Collection Tools for International Cases	5.21.3*	8/7/2023	20355E
Command Code ACTON	2.3.12	1/16/2025	28125Q
Command Code ASGNI/ASGNB formerly TSIGN	2.4.27	5/26/2026	28218C
Command Code ASIGN	2.4.50	5/1/2026	28241R
Command Code ATINQ	2.3.71	5/1/2026	28183W
Command Code BRTVU	2.3.57	12/23/2025	58088M
Command Code CCASG for Case Control Activity System	2.4.42	6/10/2025	28234C

* = *official use only*

Title	IRM	Revision	Catalog
Command Code CDPTR	2.4.57	11/20/2023	35348J
Command Code CDPWEB, (CDPTA, CDPTE)	2.3.79	11/20/2023	33046Q
Command Code CHKCLR and CHKCL	2.4.23	3/19/2025	28214K
Command Code CRMNL	2.4.22*	11/8/2023	28213Z
Command Code CSEDR	2.4.38	7/16/2024	28230K
Command Code DAILY	2.3.30	6/5/2024	28143M
Command Code DDBCK/ DDBCV / DDBCS	2.4.58	3/31/2025	38335K
Command Code DDBKD	2.3.80	2/27/2025	37170F
Command Code DDBMF	2.3.87*	5/5/2025	93183W
Command Code DDBOL	2.3.54*	2/26/2025	30809R
Command Code DDPOL	2.3.74	12/22/2025	28186D
Command Code DFAST and DLITE	2.3.85*	8/19/2025	61664M
Command Code DOALL	2.4.34	1/23/2025	28226C
Command Code DUPED	2.4.53	2/19/2025	31276M
Command Code ECREQ	2.3.27	12/11/2024	28140F
Command Code EFTPS	2.3.70	8/13/2025	28182L
Command Code EICMP	2.3.49	12/10/2025	28161I
Command Code EMFOL	2.3.64	12/12/2024	28177S
Command Code ENMOD	2.3.15*	1/16/2026	28128X
Command Code EPLAN	2.4.46	1/16/2025	28100V
Command Code ESTAB	2.3.62	1/14/2025	28174L
Command Code ESTABA	2.3.81	1/13/2025	55093B
Command Code ESTABD	2.3.17	5/21/2025	28130J
Command Code ESTABH	2.3.82	1/14/2025	55095X
Command Code ESTABM	2.3.18	1/16/2025	28131U
Command Code ESTABR	2.3.56	1/16/2025	28168H
Command Code FTDPN	2.3.28	12/23/2024	28141Q
Command Code IDT48/IDT58/RPM48/RPM58/CSO48/CSO58/ELP45	2.4.61	11/20/2023	64077N
Command Code IMFOL	2.3.51	1/30/2026	28163E
Command Code IRPOL	2.3.86	12/17/2025	67908N
Command Code IRPTR	2.3.35*	1/20/2026	28102R
Command Code ISTSD	2.3.76	11/2/2023	32675P

* = *official use only*

Title	IRM	Revision	Catalog
Command Code ISTSE	2.3.77	11/2/2023	32676A
Command Code ISTR	2.4.56	8/6/2024	32674E
Command Code LEVY	2.4.31*	12/17/2024	28223V
Command Code LOCAT	2.3.78	5/22/2024	32689D
Command Code MESSG	2.4.4	12/10/2024	28192H
Command Code MFTRA	2.3.32*	1/27/2025	28145I
Command Code NMFST	2.4.14	11/7/2023	28203D
Command Code NMFTM	2.4.11	11/7/2023	28200W
Command Code NOREF Overview	2.4.37	12/12/2024	28229J
Command Code NRP97	2.4.45*	2/6/2025	28237J
Command Code PATRA	2.3.34	1/17/2025	28147E
Command Code PDTUP	2.4.32*	8/22/2025	28224G
Command Code PICRD	2.3.40	5/9/2024	28152X
Command Code PIEST	2.3.41	12/19/2024	28153I
Command Code PIFTF	2.3.43	12/12/2024	28155E
Command Code PINEX	2.4.43	1/29/2025	28235N
Command Code PIVAR	2.3.44*	12/23/2024	28156P
Command Code PLINF and PLINQ	2.3.66	6/5/2024	28178D
Command Code PMFOL	2.3.53	6/12/2026	28165A
Command Code SCFTR	2.3.36	6/27/2024	28148P
Command Code STN90	2.4.35	12/12/2024	28227N
Command Code TDINQ	2.3.26	2/2/2026	28139E
Command Code TERUP	2.4.13	4/4/2025	28202S
Command Code TMSSN	2.4.59	5/2/2025	54615Z
Command Code TXCMP	2.3.38	12/10/2025	28150B
Command Code UNLCE	2.4.41	12/6/2024	28233R
Command Code UPDIS for the GUF System	2.3.48	7/28/2025	28160X
Command Code UPTIN for the GUF System	2.3.37	7/25/2025	28149A
Command Code URINQ (URF)	2.3.20	3/6/2023	28133Q
Command Code VPARS	2.3.69	1/21/2025	28181A
Command Code VPMSG	2.4.47	1/21/2025	28238U
Command Code VPPIN	2.4.48	1/21/2025	28239F
Command Code XSINQ	2.3.45	12/20/2024	28157A

* = *official use only*

Title	IRM	Revision	Catalog
Command Codes ADD24/34/48, ADC24/34/48, FRM34 and DRT24/48	2.4.17	12/17/2025	28207V
Command Codes ASEDD and ASEDR	2.4.39	7/16/2024	28231V
Command Codes BDADDR, BDADD, BDAPLR, BDAPL, BDOUTR, BDOUT, BDENT and BDINQ	2.4.25	5/22/2024	28216G
Command Codes BMFOL and BMFOR	2.3.59*	2/2/2026	28171E
Command Codes CFINK , RPINK, KAFFQ and KAFTQ for CAF Inquiry	2.3.31	2/13/2025	28144X
Command Codes CHK64 and CHK64R	2.4.21	5/21/2025	28211D
Command Codes DELET and CCPYT	2.4.12	5/2/2025	28201H
Command Codes DM1DT and DTVUE	2.3.25	12/22/2025	28138T
Command Codes DUPOL and DUPPG	2.3.68	12/23/2025	28112N
Command Codes EFTNT, EFTAD and EFTOF for Electronic Funds Transfer	2.4.33	9/3/2025	28225R
Command Codes ELFUP and ELFRQ	2.3.55	11/25/2025	28167W
Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG	2.4.9	4/4/2025	28198V
Command Codes EOREQ and EOCHG	2.4.10	1/16/2025	28199G
Command Codes ESIGN and BSIGN	2.4.8	1/14/2026	28197K
Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL for Area Office Payment Processing	2.4.15	5/15/2025	28205Z
Command Codes FFINQ, REINF, and REMFE	2.3.13	7/9/2025	28126B
Command Codes FMADD, URADD, ESAPL, FMREF, URREF, FMAPL, URAPL, UROUT and URENT	2.4.24	3/6/2023	28215V
Command Codes FRM14, FRM49, and TDIRQ	2.4.26	6/18/2024	28217R
Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and, IADIS	2.4.30*	8/29/2025	28222K
Command Codes INOLE, EOGEN, and SPARQ	2.3.47*	12/23/2025	28159W
Command Codes INTST, ICOMP, and COMPA	2.3.29	12/3/2024	28142B
Command Codes KAFRM, KAFAD, UPTCF, UPRCF, UPNCF, FRM3P, ADD3P, and KAFMC for CAF Update	2.4.7	2/13/2025	28196Z
Command Codes LETER, LPAGE, LPAGD, LETUP, LETED, LLIST, and LREVV	2.4.6	8/12/2025	28194D
Command Codes MFREQ and RECON	2.3.10	12/4/2023	28123U

* = *official use only*

Title	IRM	Revision	Catalog
Command Codes NAMES, NAMEE, NAMEI, NAMEB, FINDS, FINDE, and TPIIP	2.3.60	4/5/2024	28172P
Command Codes QRADD, QRADDQ, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the Quality Review System	2.4.5	3/10/2025	28193S
Command Codes REQ54 and ADJ54	2.4.16*	4/1/2025	28206K
Command Codes REQ77, FRM77 and FRM7A	2.4.19	6/29/2026	28209R
Command Codes RFINK and RFRQ	2.3.16	2/10/2025	28129I
Command Codes RFRTM, RFADD, RFUPT, RFRMA, AFADT, AFUPT, and RFMRG	2.4.40	2/7/2025	28232G
Command Codes RFUND and REFAP	2.4.20*	1/16/2025	28210S
Command Codes RPVUE, RPVCU, and RPPRT	2.3.63	12/24/2025	28175W
Command Codes RTVUE and RTFTP	2.3.52	12/29/2025	57904Z
Command Codes STAUP, STATI and STATB	2.4.28*	2/5/2025	28219N
Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing	2.4.29	1/17/2025	28221Z
Command Codes TPCIN and TPCOL	2.4.52	12/24/2025	28243N
Command Codes TRDBV, TRERS, TRPRT, and R8453	2.3.73	12/31/2025	28185S
Command Codes TXMOD and SUMRY	2.3.11*	1/16/2026	28124F
Command Codes XSADD, XSREF, XSAPL, XSOUT, and XSENT	2.4.44	12/30/2024	28236Y
Common Bankruptcy Issues	5.9.4*	9/5/2025	39959K
Complaint Referrals	25.20.1*	12/28/2023	39925E
Compliance Assurance Process - Fast Track Settlement	8.26.8	4/4/2025	52580Z
Compliance Assurance Process (CAP) Examinations	4.51.8	8/7/2025	57674U
Compliance Identity Theft Case Processing	25.23.10*	9/3/2026	67725W
Compliance Review of Form 8038-CP	4.81.12	6/12/2026	55322V
Compliance Services Collection Operations (CSCO) Clerical Procedures	5.19.16*	3/13/2024	55752N
Computer Audit Specialist Program (CAS)	4.47.1	5/4/2026	27549U
Computer Matching and Privacy Protection Act	11.3.39	1/16/2025	30463B
Conducting the Seizure	5.10.3	9/9/2025	35403X
Conference and Issue Resolution	8.6.1*	2/27/2025	36054U
Configuration Management (CM) Process	2.150.2	5/18/2026	60767K

* = *official use only*

Title	IRM	Revision	Catalog
Configuration Management Policy	2.150.1	7/16/2026	60766Z
Configuration Verification for IRS Applications (PSL and Non-PSL)	2.150.5	6/20/2024	75426G
Conflicts in Appeal or Certiorari Recommendations and Settlement Offers	36.2.3	8/11/2004	39017V
Congressional Affairs Program	11.5.2	1/14/2026	39914X
Congressional Affairs Program	13.1.8	8/26/2025	30659V
Congressional and Other IRS Controlled Correspondence	33.3.5	7/8/2021	29164Z
Congressional Inquiries	11.3.4	7/21/2023	30426Y
CONSENSUAL MONITORING	9.4.7	7/5/2024	36210U
Contact with the Public and the Media	11.1.3	4/13/2026	31863P
Container Platform Security Policy	10.8.12*	2/16/2024	93794J
Content Policies and Standards for Intranet Sites	11.1.4	6/29/2026	37584X
Continuing Education	25.20.4	3/13/2024	94304Z
Continuity Plan Requirements	10.6.2	3/21/2022	71637B
Contractor Investigations	10.23.2	8/28/2026	51142X
Control Data Analysis	3.30.126	7/28/2025	32161W
Control Point Monitoring (CPM) Trust Fund Recovery Penalty (TFRP) Case Processing	5.7.10	11/24/2023	53316X
Coordinating Worker Classification Determinations Between SS-8 Program and Exam	4.23.18	4/17/2023	59702V
Coordination and Clearance	32.2.5	1/25/2013	39005D
Coordination and Reconciliation of Disputes	31.1.4	10/20/2010	29650Q
Coordination and Roles of Cross-Functional Units	4.32.3	3/9/2023	38331S
Coordination of Settlements With Other Related Matters	35.5.3	8/11/2004	38055Z
Corporate Income Tax Returns	3.11.16*	10/16/2025	33500X
Corporate Income Tax Returns	3.12.16*	9/11/2025	33660A
Corporate Tax Administration Tools	1.4.5	1/8/2025	33211B
Corporation Income Tax Returns	3.12.251*	10/17/2025	33761M
Corporation Income Tax Returns	3.24.16	10/15/2025	34357K
Correspondence and Closing Letters	4.4.7	7/28/2022	30317M
Correspondence Guidelines	30.10.1	7/15/2005	29183G

* = *official use only*

Title	IRM	Revision	Catalog
Cost Estimate Reference	3.30.10	2/19/2025	32204C
Cost Estimating Guidelines	1.33.9	8/27/2025	94807L
Counsel Library Services	30.8.1	12/5/2013	29813P
Courtesy Investigations	5.1.8*	5/2/2025	27789G
Credit and Account Transfers	3.12.21	10/16/2025	33670W
Credit and Account Transfers	3.17.21*	9/1/2026	33880U
Credit and Account Transfers	3.24.21	10/20/2025	34373K
Credit Transfers	21.5.8*	9/25/2026	36828G
Credit Transfers and Reprocessing Returns	4.4.3	5/22/2023	30313U
Credits	21.6.3*	9/24/2025	36834K
Criminal Forfeiture	9.7.3	11/20/2025	36431Z
Criminal Investigation	1.1.19	7/28/2025	40229Z
Criminal Investigation Directives and Functional Delegations of Authority	9.1.4	2/5/2026	36202U
Criminal Investigation Management Information System Data Fields	9.9.4	4/2/2026	36449F
Criminal Investigation Management Information System Equipment Inventory	9.10.1	6/30/2025	36425V
Criminal Investigation Strategies	9.5.3	7/8/2024	36218E
Criminal Referrals	25.1.3*	11/17/2023	27683R
Criminal Restitution and Restitution-Based Assessments	4.8.6	5/5/2025	65519W
Criminal Restitution and Restitution-Based Assessments	25.26.1	3/13/2025	65270A
Criminal Statutory Provisions and Common Law	9.1.3	5/21/2024	36229L
CSO Support, Disaster Assistance and Issue Management Resolution System	11.53.3	4/6/2015	48692E
Currently Not Collectible	5.16.1*	3/3/2025	29751C
Custody and Storage of Seized Assets	9.7.6	7/24/2024	36435R
Customer Complaints/RRA98 §1203 Procedures	13.1.15	12/26/2023	35727K
Damages Litigation	34.5.7	8/3/2023	39027R
Data Controls	3.24.30	12/30/2024	34566X
Data Entry	7.14.2	8/13/2025	27762P
Data Exchange Program	11.4.2	7/14/2025	33482M
Data Management Process	2.120.11	5/29/2024	74890K

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-17

Title	IRM	Revision	Catalog
Data Processing (DP) Tax Adjustments	3.11.6*	10/28/2025	33455F
Database Design Techniques and Deliverables	2.5.13*	12/12/2024	36192J
Database Security Policy	10.8.21*	9/2/2025	54962B
Deadlines, Payments, and Requests for Installment Agreements Made to Delay Collection	5.14.3	10/20/2020	28505C
Dealing with Taxpayers and Practitioners	31.1.2	8/11/2004	29648E
Debtors' Delinquent Accounts	5.9.3*	12/11/2024	39958Z
Decedent and Estate Tax Accounts	5.5.1	3/18/2020	35478Y
Decision Documents	35.8.6	7/25/2012	30009J
Declaration for Electronic Filing	3.24.226	2/11/2025	34734P
Defaulted Installment Agreements, Terminated Agreements and Appeals of: Proposed Terminations (Defaults), and Terminated Installment Agreements	5.14.11	3/14/2022	33078A
Defense Letters	34.5.1	7/27/2021	29661X
Delegated Examining Authority	6.250.3	8/26/2026	53381S
Delegations of Authority and Designations	30.3.2	2/7/2025	29599U
Delinquent Accounts	3.24.7	8/30/2024	34318L
Delinquent and Substitute for Return Processing	4.4.9	10/7/2022	30319I
Delinquent Return Investigations	5.1.11*	8/14/2025	27791S
Delinquent Return Procedures	4.23.12	6/13/2023	35233J
Delinquent Returns and SFR Procedures	4.25.8	9/4/2024	58881V
Design Techniques and Deliverables	2.5.12*	12/16/2021	35415P
Designating a Case for Litigation	33.3.6	12/10/2010	39523E
Designation of cases for litigation	4.10.28	9/3/2024	69295J
Designation of Documents	11.3.12	8/11/2023	30435J
Determination Case Processing Assistance	7.21.5	2/3/2026	27618W
Determination Letter Applications	7.13.1	8/28/2025	36027N
Determination Letter Automation Systems Overview	7.22.1	2/4/2026	27951K
Determination Letter Processing of Exempt Organizations	7.20.2*	2/3/2026	36935W
Determining Employment Tax Liability	4.23.8	4/17/2024	35228Q
Development of IRC 367 Transactions and Issues	4.61.11	4/3/2020	27738P
Development of IRC 482 Cases	4.61.3	1/9/2023	27728T
Direct Pay Bonds	4.82.3	8/6/2026	68187Y

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-18

Title	IRM	Revision	Catalog
Disaster Assistance Relief	4.2.2	8/15/2025	34443X
Disciplinary Suspensions of 14 Calendar Days or Less	6.752.1	9/4/2026	33019J
Disclosure	4.26.14*	1/14/2026	27711Y
Disclosure	5.1.22	6/25/2026	52164V
Disclosure	9.3.1	12/18/2024	36250E
Disclosure Case Processing and Inventory Management	11.3.41*	4/18/2025	66438M
Disclosure for Non-tax Criminal Violations	11.3.34	8/17/2023	30457X
Disclosure of Information	37.1.2	8/11/2004	39104T
Disclosure of Official Information	4.2.5	7/25/2025	34447P
Disclosure of Returns and Return Information to Grand Juries	11.3.27	8/10/2023	30450Y
Disclosure to Designees and Practitioners	11.3.3	7/28/2023	30425N
Disclosure to Federal Agencies for Administration of Non-Tax Criminal Laws	11.3.28	4/17/2025	30451J
Disclosure to Federal Officers and Employees for Tax Administration Purposes	11.3.22	8/9/2024	30445F
Disclosure to Foreign Countries Pursuant to Tax Treaties	11.3.25	8/11/2023	30448M
Disclosure to Government Agencies for Administration of Nontax Laws	11.3.29	9/24/2025	30452U
Disclosure to Persons with a Material Interest	11.3.2	3/11/2025	30424C
Disclosure to States for Tax Administration Purposes	11.3.32	8/14/2023	30455B
Disclosure to the Government Accountability Office (GAO)	11.3.23	8/3/2023	30446Q
Disclosure to the President	11.3.30	3/31/2025	30453F
Disclosure, Security and Outside Contacts	8.1.6	4/2/2026	50774D
Disclosure, Testimony, and Production of Documents	34.9.1	6/25/2021	38026W
Disclosures Involving Trust Fund Recovery Penalty Assessments	11.3.40	9/6/2023	30464M
Disclosures to Contractors	11.3.24	8/31/2023	30447B
Discovered Remittance	3.8.46*	12/10/2024	33950H
Discrepancy Adjustments	4.70.15	11/20/2023	93353K
Discretionary Programs	4.19.15*	3/30/2026	48153A

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-19

Title	IRM	Revision	Catalog
Dishonored Check File (DCF) and Unidentified Remittance File (URF)	3.17.10*	12/9/2025	33875B
Disposing of Records	1.15.3	1/14/2025	31425X
Disposition of Seized and Forfeited Property	9.7.8	8/28/2025	36437N
Division Counsel (LB&I) Industry Program	33.3.4	12/10/2010	29162D
Division Delegation Orders for Tax Exempt and Government Entities (TE/GE)	1.2.68	9/22/2022	60740T
Division Delegations of Authority for Large Business and International	1.2.63	3/19/2025	60695B
Division/Function Delegation of Authorities for Information Technology (IT)	1.2.62	5/1/2025	50703U
Docketed and Department of Justice Cases	8.19.13	5/13/2025	52414S
Document Management	1.13.3	9/13/2018	30964R
Document Matching, Analysis & Case Selection	4.1.27*	8/21/2025	70767g
Document Standards	2.5.4*	12/10/2024	30905A
Domain Name System (DNS) Security Policy	10.8.5*	5/12/2025	53312F
Domestic and Foreign Travel	9.11.2	3/30/2026	36466Q
Domestic and International Operations Programs	8.7.3	7/8/2025	33162R
Doubt as to Liability (DATL) Offers in Compromise	8.23.7	9/27/2022	93320P
Doubt as to Liability Offer in Compromise	5.19.24	3/19/2025	68910J
Drafting Published Guidance	32.2.3	2/4/2025	29175G
Dual Consolidated Losses	4.61.13	7/23/2020	50701Y
Early Referral Procedures	8.26.4	3/13/2025	50815N
EDS Unpostables	7.13.8	8/13/2025	36155G
EDS Unpostables	7.21.8	2/4/2026	27621T
Effective Tax Administration	5.8.11	4/11/2024	28904V
e-file Cases	8.7.13*	2/27/2025	50857T
Electronic Case Processing	7.15.7	8/26/2025	55041Z
Electronic Payments	3.17.277	12/11/2025	33928D
Electronic Products and Services Support (EPSS) Managers Guide	1.4.18	7/15/2026	39913M
Electronic Proofs of Claim (EPOC)	5.9.21	6/10/2024	62327Q

* = *official use only*

Title	IRM	Revision	Catalog
Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support	21.10.1	8/18/2026	36867F
Embedded Quality Collection Field Organizations Administrative Guidelines	5.13.1	10/6/2022	35467R
Embedded Quality for Submission Processing (EQSP) System	3.30.30	7/14/2026	47307E
Emergency Notification System	10.6.7	7/1/2022	75036Y
Emergency Preparedness	30.6.2	1/23/2014	29610G
Emerging Threats Mitigation Team	25.1.15*	7/8/2022	39383E
Employee Assistance & Worklife Referral Program	6.800.3	9/4/2026	57548X
Employee Criminal Investigation Management Information System Responsibilities and Procedures	9.9.1	3/27/2026	36446Y
Employee Plan Accounts	21.5.11*	10/9/2025	36831D
Employee Plan Excise Tax Return	3.11.22*	6/30/2026	33510T
Employee Plan Excise Tax Returns	3.12.22*	10/17/2025	33673D
Employee Plan Returns	3.24.22	9/4/2026	34378N
Employee Plans	7.1.1	5/7/2026	36111E
Employee Plans and Exempt Organizations Miscellaneous Civil Penalties	20.1.8*	8/7/2026	33063B
Employee Plans Compliance Resolution System (EPCRS)	7.2.2	10/21/2025	36112P
Employee Plans Determination IDRS Access Procedures	7.11.13	8/21/2025	71012A
Employee Plans Determination Letter Program	7.11.1	9/8/2026	36161K
Employee Plans Information	11.3.10	7/27/2023	30433N
Employee Plans Technical - Case Processing Procedures	7.1.6	9/28/2026	62625X
Employee Plans Technical Advice Procedures	7.1.5	6/11/2026	32589C
Employee Plans User Manual Introduction	7.15.1	8/21/2025	54997S
Employee Plans Voluntary Closing Agreement Requests	7.2.4	10/16/2025	67898C
Employee Tax Compliance	8.1.8	4/11/2019	50781S
Employer Shared Responsibility Payment (ESRP) Under IRC 4980H	8.7.21	2/26/2025	70985E

* = *official use only*

Title	IRM	Revision	Catalog
Employment	30.4.1	2/7/2025	29708V
Employment (General)	6.300.1	9/1/2026	34636K
Employment and Railroad Tax Returns	21.7.2*	8/18/2026	36842K
Employment in the Excepted Service	6.213.1	8/27/2026	53379G
Employment Tax - Employment Tax Objectives, Organization, and IRM 4.23	4.23.1	5/22/2025	35221R
Employment Tax - Examination Programs and Examination Planning Procedures	4.23.3	8/26/2025	35223N
Employment Tax - General Procedures and Workpapers	4.23.4	2/8/2024	35224Y
Employment Tax - Technical Guidelines for Employment Tax Issues	4.23.5*	11/9/2023	35225j
Employment Tax Case Assignment and Grading Criteria	4.23.19	3/24/2026	66111S
Employment Tax on Tip Income	4.23.7	10/1/2024	35227F
Employment Tax Penalty, Fraud, and Identity Theft Procedures	4.23.9	10/6/2022	35229B
Employment Tax Responsibilities and Coordination with Other Functions.	4.23.2	3/20/2024	35222C
Employment Tax Returns	3.11.13*	10/28/2025	33485T
Employment Tax Returns	3.12.13*	10/20/2025	33645L
Employment Tax Returns	3.24.13	9/4/2025	34343W
Employment Tax Workload Selection and Delivery	4.23.23	4/3/2023	69741Q
Enforcement Action	5.19.4*	12/30/2024	36863N
Enforcement of Summons	25.5.10	5/13/2024	27539Y
Engineering Documentation Process	2.120.10	6/4/2024	74889J
Engineering Planning Process	2.120.6	6/3/2024	74884G
Enrollment of Actuaries	1.25.8	10/13/2023	58009D
Enterprise Architecture (EA) Overview	2.15.1	7/30/2025	37206W
Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness	2.7.9	12/15/2022	32002E
Enterprise Computing Center Data Controls	3.17.221	12/5/2024	33919S
Enterprise Incident, Vulnerability, and Security Patch Management	10.8.50*	3/11/2024	49074M
Enterprise Monitoring Platform	2.174.1	8/13/2025	95421V

* = *official use only*

Title	IRM	Revision	Catalog
Enterprise Organizational Readiness Process and Procedure Description	2.126.2	11/3/2023	67722P
Enterprise Risk Management (ERM) Program	1.4.60	2/24/2021	71515m
ENTITY Case Management System (ENTITY)	5.3.1	2/26/2025	35466G
EP Case Assignment Guide	7.11.2	7/14/2026	35903C
EP Determinations Closing Agreement Program	7.11.8	8/22/2025	56036Q
EP Examination and Fraud Referral Procedures	7.11.10	4/22/2026	66157Q
EP/EO Determination System (EDS) User Manual	7.22.8	2/5/2026	66706F
EPMF Account Numbers	3.13.36	10/22/2025	33775A
EPMF Return Processing Form 5500-EZ	3.11.27*	7/24/2026	52570D
EPMF Return Processing Form 5500-EZ	3.24.27	7/21/2026	52572Z
EPMF Return Transaction File On-Line (ERTVU) Research	2.3.65	3/27/2025	53389C
EPMF Unpostables	3.12.166	11/26/2025	33744B
EPSS Help Desk Support	3.42.7	9/8/2026	37145U
Equal Employment Opportunity	30.4.4	1/22/2008	29709G
Equitable Sharing and Reverse Asset Sharing	9.7.9	8/29/2025	37396N
Erroneous Refunds	21.4.5*	8/27/2025	36819V
Error Resolution Instructions for Form 1120-S	3.12.217*	10/24/2025	33753M
Error Resolution System for Excise Tax Returns	3.12.220*	10/15/2025	33756T
E-Services Procedures for Electronic Products and Services Support (EPSS)	3.42.8	8/31/2026	32530B
Establishing IRS Commitments and Obligations	1.35.24	4/7/2025	66160N
Establishing Responsibility and Willfulness for the Trust Fund Recovery Penalty (TFRP)	5.7.3*	6/6/2025	35497F
Estate and Gift Tax Examinations	4.25.1	3/15/2023	35011T
Estate and Gift Tax Penalty and Fraud Procedures	4.25.7	9/4/2024	58880K
Estate and Gift Tax Returns	3.11.106*	9/22/2025	33575Y
Estate and Gift Tax Returns	3.12.263*	10/16/2025	33741U
Estate Tax Returns	3.24.106	9/4/2025	34442M
Estate Tax Returns - Paper Correction Processing	3.12.106*	9/5/2025	33740J
Estimated Tax Penalties	20.1.3*	2/5/2025	33071B
Estimating Trust Fund Costs	1.33.8	6/21/2024	94674A
Ethics Program Requirements	6.735.1	9/2/2026	48406E

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-23

Title	IRM	Revision	Catalog
Evaluating and Reviewing Systemic Issues	13.2.3	10/17/2022	32654M
Evaluation of Offers in Compromise	8.23.3	8/21/2023	50804G
Event Planning and Approval	6.410.10	8/21/2026	74902R
Evidence and Information from Abroad	35.4.5	1/18/2013	29882C
Evidence Seizures	9.7.12	3/28/2025	36439J
Ex Parte Communication Procedures	4.2.7	8/1/2025	25690M
Ex Parte Communications	8.1.10	9/21/2021	59405Z
Examination and Specialized Examination Programs and Referrals (SEPR) Closing Procedures	8.20.7	8/10/2026	36045J
Examination and Specialized Examination Programs and Referrals (SEPR) Interim Actions	8.20.6	8/28/2025	36044Y
Examination Assistance Requests	8.4.4	3/14/2025	68025Z
Examination Classification of Work	4.19.11*	5/18/2026	48149S
Examination Collectibility Procedures	4.20.1*	4/4/2025	29628M
Examination Guidance for Excise Claims for Refund or Abatement	4.24.8	6/13/2024	28309S
Examination Issues	21.5.10*	9/17/2026	36830S
Examination of Books and Witnesses	25.5.4	8/21/2025	27532Z
Examination of Employee Returns	4.2.6	8/20/2025	34448A
Examination of Income	4.10.4	8/29/2025	27637D
Examination of Individual Income Tax Returns	4.22.6*	12/14/2022	48403X
Examination of NRP Returns	4.22.4*	8/5/2024	33009N
Examination Operational Automation Database (EOAD)	4.10.16	7/23/2024	37578T
Examination Procedures	4.63.4	3/2/2026	67717W
Examination Procedures for Plans in U.S. Territories	4.71.21	5/15/2026	61727K
Examination Process-Assessment Statute of Limitations Controls	25.6.23*	6/5/2025	29221J
Examination Reconsiderations and Referrals	5.20.11	10/15/2024	51673B
Examination Team Responsibilities	4.36.3	6/24/2025	32892C
Examination Techniques	4.10.3	8/26/2025	27636S
Examination Techniques For Bank Secrecy Act Industries	4.26.9	11/12/2019	35436S
Examination Techniques for Form 8300 Industries	4.26.12	7/13/2021	35437D

* = *official use only*

Title	IRM	Revision	Catalog
Examined Closings, Surveyed Claims, Partial Assessments, and Closings to Appeals	4.4.12	7/18/2024	30323Q
Examiner Responsibilities and Procedures	4.27.1*	7/9/2025	27750X
Excess Collections File	3.17.220*	11/4/2025	33917W
Exchange of Information	4.60.1*	9/11/2026	35009H
Excise Case Selection	4.24.18	10/17/2023	59137G
Excise Fuel Compliance Inspection, Sampling and Shipping	4.24.15*	1/29/2025	57469Z
Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures	4.24.16	6/5/2023	58891R
Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements	4.24.14	7/1/2025	54956X
Excise Reporting	3.17.41	7/13/2022	33890Q
Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures	4.24.17	8/18/2025	58892C
Excise Summary Terminal Activity Reporting System (ExSTARS) Coordinator Procedures	4.24.26	10/13/2023	92987M
Excise Tax and Associated Penalties	20.1.11	2/6/2026	50742T
Excise Tax Cases and IRA Adjustments	8.7.10	12/13/2024	50796R
Excise Tax Penalties Guidance	4.24.9	1/30/2025	28310T
Excise Tax Report Writing Guide	4.24.20	9/6/2023	67929Q
Excise Tax Returns	3.11.23*	10/16/2025	33515W
Excise Tax Returns	3.12.23*	9/5/2025	33675Z
Excise Tax Returns	3.24.23	10/21/2025	34385C
Executing the Examination	4.46.4	9/6/2023	38195K
Executing the Examination	4.70.13	11/22/2023	93351O
Executive Correspondence Case Procedures	13.1.9	9/14/2026	30660W
Exempt Organization Account Numbers	3.13.12	10/17/2025	33760B
Exempt Organization and Employee Plan Applications for Extension of Time to File	3.11.20*	8/7/2026	54308H
Exempt Organization Returns	3.11.12*	10/17/2025	33480Q
Exempt Organization Returns	3.12.12	10/20/2025	33640I
Exempt Organization Returns	3.24.12	10/23/2025	34337S
Exempt Organization Unpostable Resolution	3.12.278	12/2/2025	33770X
Exempt Organizations	11.3.9	2/7/2025	30432C

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-25

Title	IRM	Revision	Catalog
Exempt Organizations Administrative Procedures	7.1.2	2/2/2026	32513Q
Exempt Organizations and Tax Exempt Bonds	21.7.7*	10/23/2025	36847N
Exempt Organizations Determination Letter Overview	7.20.1	12/5/2024	37433F
Exempt Organizations Determinations Processing Overview	7.21.1	2/3/2026	27614E
Exempt Organizations Photocopy Procedures	3.20.13*	7/17/2026	38871H
Exempt Organizations/Business Master File and Support Processing	25.7.1	12/3/2025	27768D
Exemptions from US Withholding (Form 8233)	21.8.6	9/22/2026	49818K
Expert and Consultant Appointments	6.304.1	8/26/2026	53380H
Extension of Assessment Statute of Limitations By Consent	25.6.22	8/7/2025	28778J
External Pathways Program	6.362.1	2/23/2023	39215B
Facilities Management and Security Services	1.1.17	8/3/2022	49279R
Failure to Deposit Penalty	20.1.4*	4/17/2026	36750J
Failure to File	25.1.7	6/10/2021	27687J
Failure To File/Failure To Pay Penalties	20.1.2*	12/30/2025	33068E
Fast Track Mediation for Collection Cases	8.26.3	11/20/2025	50814C
Fast Track Settlement (FTS) for Tax-Exempt/Government Entities (TE/GE) Taxpayers	8.26.7	3/13/2025	51838W
Fast Track Settlement for Large Business and International (LB&I) Taxpayers	8.26.1	3/13/2025	50812G
Fast Track Settlement for Small Business/Self Employed (SB/SE) Taxpayers	8.26.2	6/23/2017	50813R
FBAR Penalties	8.11.6*	8/28/2025	55128H
FCP (FUTA Case Processing) Technical System Procedures	4.19.9	9/24/2020	50704F
Federal Agency Delinquency (FAD) Program	5.19.15*	6/1/2023	50362H
Federal Contractors	5.7.9	1/13/2025	47908V
Federal Employee/Retiree Delinquency Initiative (FERDI)	5.19.18*	9/5/2025	51815X
Federal Tax Liens	5.17.2	4/29/2025	57343S
Federally Declared Disaster, or Terrorist or Military Action Procedures for TE/GE	25.16.9	2/25/2026	36909A
Fees	11.3.5	1/18/2024	30427J

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-26

Title	IRM	Revision	Catalog
Fees and Costs for Summoned Witnesses	25.5.9	5/24/2021	27538N
Fiduciary Income Tax Returns	3.24.14	9/4/2025	34347O
Field Assistance	21.3.4*	9/3/2026	36814S
Field Assistance Guide for Managers	1.4.11	8/28/2026	35340Z
Field Collection	25.1.8	7/15/2021	27688U
Field Collection Fraud Development	5.1.33	3/18/2024	94267H
Field Collection Techniques and Other Assignments	5.1.14	6/6/2025	27794Z
Field Examination Procedures	25.15.6	4/30/2024	30268C
Field Office Resource Team	5.4.12*	4/20/2023	49241T
Files Management	1.15.7	1/14/2025	31451T
Files Management and Services	3.5.61*	10/28/2025	33260W
Filing & Payment Compliance Managers Handbook	1.4.20	6/5/2025	35795M
Filing Status and Exemption/Dependent Adjustments	21.6.1*	8/26/2025	36832O
Filing Tax Court Briefs	35.7.1	7/18/2018	30003V
Final Partnership Administrative Adjustment	8.19.12	5/13/2025	52413H
Financial Analysis	5.8.5*	4/23/2026	27844U
Financial Analysis Handbook	5.15.1	6/29/2026	29227X
Financial Assurance Control Testing	1.4.3	4/4/2025	49895X
Financial Investigative Task Force	9.4.13	11/6/2023	36232I
Financial Management	30.5.3	7/15/2005	29608U
Financial Operating Guidelines	1.33.4	4/7/2025	48604K
Financial Products Specialty	4.37.1	7/28/2025	27674G
Fiscal and Budgetary Matters	9.11.1	11/19/2025	36461N
Fiscal Year Required Payments/Form 8752	3.24.249	11/21/2025	34471P
FOIA Requests for Chief Counsel Records	30.11.1	8/9/2018	29184R
Forecasting Requirements	1.18.2	1/21/2025	38314H
Foreign Account Tax Compliance General Purpose Programs	3.24.28	8/4/2025	34570F
Foreign Financial Account Reporting	5.21.6	2/4/2025	20358L
Foreign Investment in Real Property Tax Act	4.61.12	1/10/2025	27739A
Foreign Investment in Real Property Tax Act (FIRPTA)	3.21.261*	2/23/2026	39746F

* = *official use only*

Title	IRM	Revision	Catalog
Foreign Investment in Real Property Tax Act (FIRPTA)	3.22.261*	9/24/2025	39747Q
Foreign Trust System	3.21.19*	10/24/2025	34014Q
Foreign Trust System	3.22.19*	10/23/2025	34033X
Forfeitures	38.1.3	10/3/2007	39135S
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	3.11.213*	9/9/2025	33587Q
Form 1066, U.S. REMIC Income Tax Return	3.12.213*	9/8/2025	33752B
Form 1120-S Corporation Income Tax Returns	3.11.217*	11/21/2025	51221V
Form 637 Excise Tax Registration and Secure Airport Termination (SAT) Operational Procedures and Functions	4.24.23	3/5/2026	75166N
Form 637 Excise Tax Registrations	4.24.2	8/27/2025	28303E
Form 637 Registration File Administration and Required Documentation	4.24.24	3/26/2026	75167Y
Form 8300 History and Law	4.26.10	2/2/2026	27708B
Form 8300 Processing	3.11.250	10/17/2025	74362N
Form 940 SCRIPS Processing	3.41.277	9/8/2025	48185K
Form 941 and Schedule R SCRIPS Processing	3.41.276	9/5/2025	39954H
Form SS-8 Processing Handbook	7.50.1*	12/27/2023	62288C
Formal Clearance of Publication Items	32.2.7	10/21/2011	39008K
Forms and Information Requests	21.3.6*	9/21/2026	28017P
Forms of Advice	32.3.1	10/7/2011	29177C
Forms, Processing, and Documentation	9.7.5	11/9/2023	36432K
Fraud and Referral Evaluation (FRE) Procedures for Return Integrity Verification Operations (RIVO)	25.25.12*	8/8/2024	68956H
Fraud Program Responsibilities	4.8.11	4/23/2025	68642Q
Fraudulent Transfers and Transferee and Other Third Party Liability	5.17.14	6/17/2025	57352D
Freedom of Information Act	11.3.13	10/6/2025	30436U
Freedom of Information Act (FOIA) Administrative Appeal Cases	8.7.14	4/17/2023	57392N
Freedom of Information Act (FOIA) Litigation	37.2.2	8/9/2018	39106P
Freedom of Information Act Reading Room Operations	11.3.7	8/11/2023	30429F
Freeze Codes	21.5.6*	8/12/2026	36826K

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-28

Title	IRM	Revision	Catalog
Frequently Asked Questions	32.7.1	7/21/2022	93213Z
Frivolous Return Program	25.25.10*	1/14/2026	61697H
FTD Alerts	5.7.1	6/23/2026	35495J
FUTA Control	4.19.23	10/15/2024	50662K
FUTA Manager and Coordinator Guide	1.4.23	10/9/2024	50659N
Gainsharing Travel Savings Program	1.32.14	6/18/2024	55731K
Gathering Information from Government Sources	35.4.2	1/24/2024	29879F
Gathering Information from the Petitioner	35.4.3	7/26/2012	29880G
Gathering Information from Third Parties	35.4.4	1/24/2024	29881R
General Adjustments	21.5.1*	9/15/2026	36821H
General Case Development and Resolution	4.19.13*	1/23/2026	48151E
General Case Processing	5.4.10*	7/15/2024	49238W
General CCP and Clerical Procedures	5.4.13	6/6/2025	49242E
General Claims Procedures	21.5.3*	9/4/2026	36823D
General Correspondence Procedures	25.25.5*	8/11/2025	61689H
General Counsel Orders and Directives	30.2.2	6/25/2013	29707K
General Guidelines	25.3.1	6/20/2025	30351I
General Information	5.17.1	4/16/2025	30793S
General Information and Definitions	4.46.1	9/29/2026	38191S
General Instructions	3.24.37	9/8/2025	34412Y
General Instructions	3.40.37	12/4/2024	34905O
General Instructions for Processing via SCRIPS	3.41.274	8/11/2025	34916V
General Math Error Procedures	21.5.4*	9/19/2025	36824O
General Operating Division Guidance for Working Whistleblower Claims	25.2.1	1/16/2025	27541K
General Platform Operating System Security Policy	10.8.15*	5/12/2025	72452Y
General Procedures	34.10.1	8/9/2023	27624A
General Procedures/Employees With Taxpayer Contact	25.15.2	10/18/2023	30264K
General Program	4.26.15	1/13/2021	35442W
General Provisions of Bankruptcy	5.17.8	7/2/2026	57347K
General Requirements for Tax Court Decisions and Other Final Dispositions	35.8.1	8/15/2019	29867N
General Settlement and Rule 155 Computations	8.17.2	10/19/2023	31908R

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-29

Title	IRM	Revision	Catalog
General Statute Responsibility	8.21.1	4/12/2019	39926P
General Unpostables	3.12.32*	9/4/2025	33695R
General, Scorecard Performance Measure Process - Security and Internal Control Review	3.0.276	12/17/2024	71639X
Ghost Preparer Treatment	25.20.2*	11/17/2022	61857Z
Gift Tax Returns	3.24.143	10/3/2025	34455P
Global High Wealth Program Processes and Procedures	4.52.1*	12/12/2025	64023P
Government Agencies, Federal Employees/Retirees, Military Personnel and Department of Defense Employees	5.1.7*	7/20/2026	27788V
Government Furnished and Personally Owned Mobile Device Security Policy	10.8.26*	12/23/2024	49826K
Government Travel Card Program	1.32.4	2/13/2026	48041H
Governmental Liaison Operations	11.4.1	4/21/2025	33481B
Grand Jury Investigations	9.5.2	2/7/2024	36462Y
Grand Jury Investigations	25.1.5	6/10/2021	27685N
Grand Jury Procedures	38.2.2	12/20/2018	39138Z
Grievances, Greivance Appeals, and Procedures	30.4.10	12/5/2025	29710H
Group and Territory	4.7.5	6/27/2022	30419J
Guidance for SB/SE Campus Classifiers for Classifying Whistleblower Claims	25.2.11	7/7/2023	71317G
Guidelines for Cases with Special Issues	8.7.1	3/10/2025	36060Y
Guidelines for Handling Delinquent Forms 1120-F and Requests for Waiver	4.61.14	10/8/2024	73515G
Guidelines for Preparing Program Requirements Packages (PRPs)	2.5.5*	11/9/2023	30743M
Guidelines for SB/SE National Quality Review	4.2.8	7/12/2022	69679N
Guidelines for Specific Categories of Case Files	30.9.2	12/23/2010	29714Z
Guiding Principles for Appeals	36.1.1	8/11/2004	39013D
Handling Cases	39.2.2	4/11/2022	29453V
Handling Harassment Allegations	1.20.3	11/9/2021	68680E
Hardcore Payment Tracers	3.17.5*	10/10/2025	49225T
Hardware Analysis and Design/System Configuration Validation Process	2.120.9	5/29/2024	74887N
Human Capital Office	1.1.22	10/25/2022	49171G

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-30

Title	IRM	Revision	Catalog
Identification and Processing of Frivolous Documents	5.20.10	4/4/2025	51672Q
Identification Media	10.2.5	3/11/2024	51716H
Identification of Joint Committee Cases	4.36.2	11/1/2023	32891R
Identifying Space Efficient Buildings	1.14.8	8/26/2025	38770V
Identity Protection and Victim Assistance - General Case Processing	25.23.2*	9/1/2026	67662Y
Identity Protection and Victim Assistance - Policy Guidance	25.23.1*	9/5/2025	67661N
Identity Theft Case Processing for Field Examiners	4.10.27	8/15/2025	54356R
Identity Theft for Collection Employees	5.1.28*	8/15/2025	61662Q
Identity Theft Procedures	8.6.5	3/17/2025	58307K
Identity Theft Returns for Submission Processing	3.28.4*	9/5/2025	60510D
IDRS and Data Security for Collection	5.1.25*	2/26/2025	54431X
IDRS and Data Security for Examination	4.2.9*	7/6/2020	73502D
IDRS Correspondence	2.11.1	7/20/2023	28244Y
IDRS Security Controls	10.8.34*	4/10/2025	50208S
IDTVA Paper Process	25.23.4*	9/16/2026	67664U
Imaging and Perfecting Exempt Organization Returns for Public and Internal Viewing	3.20.12*	7/24/2026	33965G
IMF Automated Underreporter (AUR) Control	4.19.2*	9/23/2025	36856Y
IMF Automated Underreporter Program	4.19.3*	10/10/2025	36857J
IMF General Instructions	3.12.37*	11/17/2025	33710V
IMF Identity Theft Toll-Free Guidance	25.23.12*	8/13/2026	69521W
IMF International Adjustments	21.8.1*	8/28/2026	49813H
IMF Non-Tax-Related IDT and Specialized Programs	25.23.3*	9/3/2026	67663J
IMF Notice Review	3.14.1*	10/30/2025	31974X
Imprest Funds	1.35.18	8/29/2025	62656W
In-Business Repeater or Pyramiding Taxpayers	5.7.8	9/17/2026	31077V
Incident Management Process	2.148.2	7/26/2023	68034K
Incident Management Program	10.5.4	4/29/2025	49879X
Incident Management Program	10.6.4	3/18/2022	71634U
Incident Reporting	10.2.8	6/14/2023	51720P
Income Related Identity Theft	25.23.13*	9/22/2026	92985Q

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-31

Title	IRM	Revision	Catalog
Income Reporting Considerations of Community Property	25.18.2	7/28/2021	38253F
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.11.14*	10/27/2025	33490M
Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N)	3.12.14*	10/23/2025	33650E
Income Taxes/Information Returns	21.7.4*	8/25/2026	36844G
Incoming and Outgoing Correspondence/Letters	21.3.3	9/17/2026	36813H
Independent Administrative Review	5.8.12	6/9/2026	33096W
Independent Office of Appeals	1.1.7	6/3/2025	30381W
Independent Review and Appeals	5.14.9	8/21/2025	28511G
Individual Income Tax Returns	3.11.3*	10/24/2025	33440G
Individual Income Tax Returns	3.12.3*	9/9/2025	33590N
Individual Income Tax Returns	3.21.3*	10/29/2025	34010Y
Individual Income Tax Returns	3.22.3*	11/13/2025	34030Q
Individual Income Tax Returns	3.24.3	10/16/2025	34298E
Individual Income Tax Returns	3.28.3	11/26/2024	34521K
Individual Master File (IMF) Account Numbers	3.13.5*	11/3/2025	33759A
Individual Master File (IMF) Entity Control Unpostables	3.13.122*	9/15/2025	31657J
Individual Master File (IMF) Return Delinquency	5.19.2*	1/23/2026	36861R
Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution	3.12.179*	11/5/2025	33742F
Individual Master File Error Resolution General Instructions	3.12.2*	10/27/2025	67652C
Individual Retirement Arrangements (IRA), Coverdell Education Savings Accounts (ESA), Archer Medical Savings Accounts (MSA) and Health Savings Accounts (HSA)	21.6.5*	8/21/2025	36836G
Industry Issue Resolution	32.4.3	10/28/2010	29180Z
Industry Issue Resolution (IIR) Program	7.40.1	7/24/2026	37894W
Industry Program	4.30.4	6/12/2024	48221R
Information Disclosure to State Officials Under IRC 6104(c)	7.28.2	2/5/2026	37474A
Information Letters	32.3.3	8/11/2004	39011H
Information Referral Process for Form 3949-A	3.28.2*	9/15/2025	71047R

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-32

Title	IRM	Revision	Catalog
Information Return Penalties	20.1.7*	3/13/2025	33064M
Information Return Penalty (IRP) Procedures	4.19.25*	8/25/2025	59919S
Information Returns Processing	3.10.8*	9/12/2025	33395O
Information Returns Processing	3.12.8*	9/10/2025	33620Q
Information Returns Processing	3.24.8	9/12/2025	34323E
Information Returns Processing	3.40.8*	12/4/2024	34899V
Information Returns Processing on SCRIPS	3.41.269*	9/11/2025	34927C
Information Returns Reporting Procedures	21.3.11	11/21/2025	54528B
Information System Contingency Plan (ISCP) and Disaster Recovery (DR) Test, Training, and Exercise (TT&E) Process	10.8.62*	1/18/2024	51230G
Information Systems	30.7.1	12/21/2010	41428A
Information Technology	1.1.12	8/17/2026	30386Z
Infrastructure Currency Policy for Software	2.17.1	4/7/2026	71048C
Initial Contact and Research Actions Related to Abusive Tax Avoidance Transactions cases	5.20.12	8/11/2023	51674M
Injunctions	34.5.5	8/11/2004	29665P
Injured Spouses	25.18.5	9/6/2023	38261F
Innocent Spouse Relief Processing Procedures	25.15.18*	1/15/2020	68459J
Innocent Spouse Shared Processing Responsibilities	25.15.7*	10/10/2024	30269N
Innocent Spouse Tracking System	25.15.14	6/3/2021	32938P
Inquiries, Comments, and Public Hearings	32.1.7	11/12/2019	39002W
Insolvencies	34.4.1	3/24/2016	39024K
Insolvencies and Decedents' Estates	5.17.13	6/6/2023	57351S
Insolvency	1.4.51*	6/25/2025	38446S
Insolvency Automated Processes	5.9.12	4/4/2025	39969G
Insolvency Case Monitoring	5.9.16*	8/25/2025	39974Z
Insolvency Disclosure and Telephone Procedures	5.9.19	11/19/2025	39977G
Insolvency Mail Processing	5.9.11	4/18/2025	39968V
Installment Agreements - Simple Payment Plans, Guaranteed Installment Agreements, and Simple Payment Plans (Business Trust Fund)	5.14.5	7/21/2026	28507Y
Installment Agreements, Securing Installment Agreements (Payment Plans)	5.14.1*	7/20/2026	28331W
Intangible Property Valuation Guidelines	4.48.5	9/22/2020	39442K

* = *official use only*

Title	IRM	Revision	Catalog
Integrated Data Retrieval System	2.9.1*	8/5/2024	28250C
Integrity & Verification Identity Theft Return Procedures	25.25.4*	11/12/2025	61688W
Inter-center	2.7.1*	5/20/2013	73141Y
Interest Introduction, Standards and Guidelines	20.2.1*	1/14/2025	32961E
Interest Issues in Settlement Computations	8.17.6	3/13/2025	50799Y
Interest on Carryback of Net Operating Loss	20.2.9	7/12/2024	32971A
Interest on Estate, Excise, Employment, and Foreign Taxes	20.2.10*	3/31/2025	32973W
Interest on Underpayments	20.2.5*	7/8/2025	32966H
Interface Design Process	2.120.8	5/29/2024	74886C
Interim Guidance Process	1.11.10	7/28/2025	53277J
Internal and External Communications	13.6.1	12/2/2022	35731S
Internal and Public Use Non-Tax Products	1.17.8	12/17/2025	59701K
Internal Control Review Program	1.4.32	2/17/2026	71527E
Internal Management Document (IMD) Program and Responsibilities	1.11.1	8/29/2025	29298G
Internal Reports	8.10.1	1/20/2026	36055F
Internal Revenue Manual (IRM) Process	1.11.2	6/9/2026	29299R
International Compliance Assurance Program	4.60.11*	7/24/2023	73684U
International Estate and Gift Tax Examinations	4.25.4	5/26/2023	58877N
International Features	4.1.9	1/3/2025	27613T
International Field Calls	5.21.5	4/2/2018	20357A
International Notices	3.38.147*	9/18/2025	34880E
International Penalties	8.11.5	9/29/2025	55127W
International Penalties	20.1.9	1/29/2021	33061F
International Seizures and Forfeitures	9.7.10	8/28/2025	37219Z
International Travel Office Procedures	1.32.5	5/27/2022	35101Y
International Visitors Program	4.62.1	7/25/2025	33000S
Interviews	9.4.5	4/1/2026	36208I
Intranet Site and Web Server Registration Procedures	2.25.3	9/7/2023	36514P
Introduction	4.4.1	11/6/2023	30311Y
Introduction	4.13.1*	12/10/2025	31048S

* = *official use only*

Title	IRM	Revision	Catalog
Introduction	7.14.1	8/21/2025	27761E
Introduction	11.1.1	4/10/2026	31861T
Introduction	25.5.1	6/23/2025	27528R
Introduction	25.15.1	1/27/2023	30263Z
Introduction	35.5.1	8/11/2004	38053D
Introduction and Penalty Relief	20.1.1*	11/25/2025	33067T
Introduction and Program Structure	4.26.1	8/14/2025	27699B
Introduction to AIMS REALTIME Processing	2.8.1*	12/11/2024	28249B
Introduction to Disclosure	11.3.1	8/3/2023	30423R
Introduction to IDRS Terminal Responses	2.3.2*	6/6/2024	28115U
Introduction to Performance Management	6.430.1	8/26/2026	37671V
Introduction to Shopping Cart Processing for IT	2.21.1	5/14/2025	37317E
Introduction to the Chief Counsel Publication Handbook	32.2.1	11/12/2019	29173K
Inventory Control System (ICS)	7.14.5	9/2/2025	27766H
Investigation	5.8.4	4/25/2025	27843J
Investigation and Recommendation of the TFRP	5.7.4*	7/1/2025	35498Q
Investigation Initiation	9.4.1	3/24/2026	36203F
Investigations and Reports	5.17.12	5/2/2025	30756P
Investigative Disclosure	11.3.21	8/16/2024	30444U
INVESTIGATIVE PROPERTY	9.11.3	7/31/2025	36459B
Investigative Reports	9.5.8	5/29/2024	36222M
Investigative Services	9.4.11	8/6/2026	36214M
Investor Level Statute Control (ILSC) Examinations - Field Office Procedures	4.31.5*	4/21/2025	35421T
Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures	4.31.6*	8/8/2022	35422E
IRC 401(a) Pre-Approved Plans Program	7.11.4	5/28/2026	55915M
IRC 6056 Non-Filer and IRC 4980H Compliance Process	25.21.4	10/22/2021	71647X
IRC 965 Transition Tax Procedures-Accounts Management	21.5.13*	9/18/2026	71737C
IRM 1.2.61, Servicewide Policies and Authorities, Business Unit Delegations of Authority for Taxpayer Services.	1.2.61	7/31/2026	50076S

* = *official use only*

Title	IRM	Revision	Catalog
IRM 11.55.2 Section title: Taxpayer Services Communications and Liaison	11.55.2	6/2/2025	49223X
IRS Absence and Leave	6.630.1	8/1/2023	54211D
IRS Annual Financial Statement Audit	1.35.14	4/9/2025	67071D
IRS City-to-City Travel Guide	1.32.11	1/21/2025	55730Z
IRS Correspondence Manual	1.10.1	6/4/2015	33092E
IRS e-file for Business Tax Returns	3.42.4*	8/27/2025	30620M
IRS e-file of Individual Income Tax Returns	3.42.5*	10/31/2025	28779U
IRS e-file of Information Returns	3.42.9*	12/5/2025	50233D
IRS Electronic Signature (e-Signature) Program	10.10.1	8/12/2024	72356P
IRS Environmental Compliance Program	1.14.12	8/22/2022	49873J
IRS Grade/Band and Pay Retention	6.536.1	9/1/2026	54089J
IRS Hours of Duty	6.610.1	12/17/2024	20195M
IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program	3.21.264*	9/19/2025	54684M
IRS Individual Taxpayer Identification Number (ITIN) Real-Time System (RTS)	3.21.263*	10/20/2025	47942R
IRS Integrated Enterprise Portal Usage Standard'	2.25.2	6/4/2024	37414Y
IRS Language Services	22.31.1	11/20/2025	39864C
IRS Local Travel Guide	1.32.1	3/22/2023	39947S
IRS Merit Promotion Plan and Internal Placement	6.335.1	9/4/2026	34640S
IRS Mission and Organizational Structure	1.1.1	7/10/2025	30376D
IRS Parking Program	1.14.9	12/29/2025	50504D
IRS Payband System	6.959.1	8/26/2026	54145I
IRS Personnel Staffing Accountability	6.10.1	8/26/2026	53707Q
IRS Policy for Artificial Intelligence (AI) Governance	10.24.1*	8/10/2026	94836O
IRS Published Product Identification	1.17.10	12/8/2025	75322N
IRS Recruitment, Relocation, Retention, and Extended Assignment Incentives	6.575.1	9/2/2026	55210C
IRS Relocation Travel Guide	1.32.12	3/24/2025	39982Z
IRS Telework Program	6.800.2	11/9/2023	54590P
IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements	10.5.5	4/21/2026	49880Y
IRS.gov Web Content Management Procedures	2.25.101	8/27/2025	38937M

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-36

Title	IRM	Revision	Catalog
Issue Identification and Research	4.70.5	7/7/2026	71613R
Issue Management System, Notebook and Workpapers	4.24.25	12/3/2025	75251P
Issue Resolution	4.10.7	7/18/2025	27642W
Issuing Technical Advice Memorandum and Technical Expedited Advice Memoranda	33.2.1	8/11/2004	29146D
IT Enterprise Control Authority and Operations Directives	2.172.1	4/2/2024	75190N
IT Enterprise Control Authority and Operations Process and Procedures	2.172.2	4/2/2024	75191Y
IT Governance Policy	2.173.1	8/14/2026	72357A
IT Governance Procedures	2.173.2	2/12/2024	72359W
IT Security Roles and Responsibilities	10.8.2*	4/29/2025	49072Q
IT Service Continuity Management (ITSCM) Policy and Guidance	10.8.60*	7/26/2024	51228U
IT Testing Process and Procedures	2.127.2	7/31/2025	60808U
Jeopardy and Terminations	4.15.1	7/11/2025	28044W
Jeopardy Levy Appeals	8.24.2	11/19/2025	59045F
Jeopardy Levy without a Jeopardy Assessment	5.11.3	3/11/2024	35746R
Jeopardy, Termination, Quick and Prompt Assessments	5.1.4	3/10/2022	27786Z
Joint Committee (JC) Cases	8.7.9	10/1/2025	50795G
Joint Committee Process Overview	4.36.1	11/3/2023	32505Q
Joint Committee Review Team Procedures	4.36.4	11/2/2023	32893N
Judgment Follow-up	25.3.5	7/25/2025	30400S
Judicial Sales	5.10.8	5/18/2021	34277B
Judicial/Non-Judicial Foreclosures	5.12.4	6/25/2024	35753G
Jurisdiction of the Court Of Federal Claims	34.2.1	7/11/2023	29129S
Jurisdiction of the District Courts	34.1.1	8/4/2023	29128H
Jurisdictional Defects	35.3.2	8/12/2019	29843D
Knowledge Management Process Description	2.123.2	9/24/2021	68610G
Labor and Employee Relations	30.4.5	8/5/2026	29602G
Labor Relations Authorities	6.711.1	8/27/2025	33015R
Labor-Management Contract Negotiations	39.2.1	4/8/2022	29452K

* = *official use only*

Title	IRM	Revision	Catalog
Lactation Program	6.800.4	8/22/2025	66284Y
Large Business and International (LB&I) Examination Program Procedures for Excise Employees	4.24.5	4/16/2024	28306L
Large Business and International Division	1.1.24	7/22/2025	14055T
Large Corporate Compliance Program	4.50.3*	12/19/2024	69793S
LB&I Audit Program Process for TIGTA and GAO	11.51.1	5/21/2025	49775E
LB&I Fraud Procedures	25.1.10	7/22/2021	34951C
LB&I Pass-Through Entities Practice Area	4.31.1	6/8/2023	36873J
LB&I Planning and Monitoring	4.1.21*	1/21/2022	49267Z
LB&I Policy Function Processes and Procedures	1.56.1	7/13/2022	75148R
LB&I Source Publishing Standards	11.51.2*	6/12/2024	68000E
LB&I WIIC Practice Network Knowledge Management	4.63.2	1/14/2026	67714P
LB&I/Appeals Fast Track Settlement Program (FTS)	4.51.4	6/25/2024	37347S
Learning and Education Policy	6.410.1	4/23/2019	32678W
Learning Management System Standards	6.410.8	8/31/2026	56035F
Leave Administration	30.4.6	3/4/2009	29603R
Leave for Birth, Adoption, and/or Foster Care and Additional Flexibilities	6.630.5	8/27/2026	92762P
Legal Work	31.1.1	7/19/2023	29647T
Legislation and Miscellaneous Matters	33.3.1	8/11/2004	29159G
Legislative Analysis and Tracking Implementation Services Program	11.5.4	6/12/2025	67879V
Letter 903 Process	5.7.2	5/22/2025	35496U
Letter Generation	7.13.5	7/10/2026	36152Z
Letter Rulings	32.3.2	8/2/2022	39010W
Levy and Sale	5.17.3	6/11/2026	57344D
Levy on Wages, Salary, and Other Income	5.11.5	7/29/2025	35748N
Liability Collection, Campus Procedures for IRC 965 - Transition Tax on Untaxed Foreign Earnings	5.19.26	11/14/2023	74714H
Liability Issues and Relief from Liability	8.22.8	9/3/2025	58572H
Liability of Third Parties for Unpaid Employment Taxes	5.17.7	6/23/2025	30755E
Lien Program Overview	5.12.1	7/11/2018	35750Z
Lien Related Certificates	5.12.10	7/24/2024	58950X

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-38

Title	IRM	Revision	Catalog
Lien Release and Related Topics	5.12.3*	9/3/2025	35752V
Lien Special Topics	5.12.11	8/6/2024	58952T
Litigation Exhibits	34.12.1	7/19/2022	29689Z
Litigation Exhibits	35.11.1	2/10/2025	30026U
Litigation Exhibits	36.4.1	3/1/2013	39023Z
LMSB Administrative Guidance	4.51.2	4/3/2026	33207T
Locating Taxpayers and their Assets	5.1.18*	5/28/2025	27558F
Lockbox Processing Procedures	3.0.230	11/27/2024	33181Y
Losses and Shortages	3.0.167*	10/15/2025	33178B
Low Income Taxpayer Clinic Program Operating Procedures	13.8.1	8/4/2025	47233z
Mail and Transportation Management Overview	1.22.1	9/27/2024	31771O
Mail Operations	1.22.5	12/13/2024	31775G
Mailing and Shipping Equipment	1.22.8	1/8/2025	59044U
Mainframe System Security Policy	10.8.33*	8/14/2025	72592J
Maintaining Internal Controls	13.10.2	9/9/2025	94838K
Maintaining the PCS Database	4.29.2	8/9/2019	36922T
Maintenance	5.6.2	12/8/2020	35491R
Management Information System (MIS)	7.14.6	8/21/2025	27767S
Managerial Costing	1.33.5	10/18/2024	94050K
Manager's Self-Certification and the Independent Review Process	1.5.3	10/17/2022	30333M
Managers/TEFRA Resources	8.19.2	5/8/2025	36946D
Managing Electronic Records	1.15.6	2/26/2025	31431B
Managing Electronic Records from Taxpayers and Third Parties	4.33.1	9/1/2020	53050Q
Managing Organizational Change	1.53.1	7/17/2025	37013J
Mandatory and TEQMS Case Reviews	7.11.9	4/22/2026	57223Z
Mandatory Review	4.8.4	4/18/2022	31433X
Manual Assessments	3.17.244*	8/11/2026	57188D
Manual Deposit for Field Office Payment Processing	3.8.47*	11/26/2025	33951S
Manual Deposit Process	3.8.45*	11/21/2025	29994V
Manual Inventory Balancing Procedures	13.1.22	8/4/2022	49944H
Manual Proofs of Claim and Common Claim Issues	5.9.13*	3/13/2025	39970H

* = *official use only*

Title	IRM	Revision	Catalog
Manual Refunds	21.4.4*	9/16/2026	36818K
Marketplace Eligibility Determination and Reporting Requirements	25.21.3	7/21/2025	69273V
Master File Accounts Maintenance	21.2.4*	9/4/2026	36809Z
Material Advisor and Reportable Transactions Penalties	20.1.13	8/10/2026	57073D
Matters Relating To Practice Before the IRS	39.4.1	4/11/2022	29467J
Measured Employees Performance System (MEPS) for Managers	3.43.405	12/3/2025	56046M
Media Transport and Control	3.13.62	11/7/2025	33780T
Medical Qualification Determination Requirements	6.339.1	8/19/2022	53386V
Methods of Proof	9.5.9	7/29/2024	36223X
Methods of Providing Protection	10.2.14	4/24/2025	51728Z
Minimum Firewall Administration Requirements	10.8.54*	7/22/2024	51043H
Minister and Religious Waiver Program	4.19.6	3/28/2025	34131C
Mirror Modules for Requests for Relief from Joint and Several Liability	25.15.15	10/16/2020	39700H
Miscellaneous Accounting	3.17.243*	9/30/2025	33916L
Miscellaneous Administrative Procedures	9.12.1	4/3/2026	36416K
Miscellaneous Collection Procedures	5.1.1	6/11/2026	27899D
Miscellaneous Examination Information	4.2.1	9/10/2025	34440Q
Miscellaneous Foreign Investment in Real Property Tax Act (FIRPTA) Related Issues	21.8.5*	9/22/2026	50502H
Miscellaneous Interest Provisions	20.2.11*	4/3/2025	32974H
Miscellaneous Matters	38.3.1	3/26/2021	39139K
Miscellaneous Motions	35.3.9	8/11/2004	29850S
Miscellaneous Penalties	8.11.8	9/25/2025	59756T
Miscellaneous Penalties	20.1.10*	8/12/2026	33062Q
Miscellaneous Problems	35.8.5	6/29/2022	29871V
Miscellaneous Procedures	4.25.14	12/10/2021	58887J
Miscellaneous Responsibilities	4.8.8	2/11/2021	31428E
Miscellaneous Tax Exempt and Government Entities (TE/GE) Returns	3.24.26	6/25/2026	34837X
Miscellaneous Tax Exempt Governmental Entities (TE/GE) Tax Returns	3.11.26*	10/8/2025	33527O

* = *official use only*

Title	IRM	Revision	Catalog
Miscellaneous Tax Returns	3.11.25*	8/29/2025	33525S
Miscellaneous Tax Returns	3.21.25*	10/3/2025	34020U
Mission	9.1.1	8/28/2025	36200Y
Mission Statement, and the Strategic and Program Plan	30.1.1	5/28/2014	29704D
Money Laundering and Currency Crimes	9.5.5	3/31/2026	36233T
Monitoring and Improving Internal Control	1.4.2	5/14/2025	33467X
Monitoring of Promoter/Preparer Injunctions (IRC 7407 and 7408)	5.20.7	8/26/2025	38120J
Monitoring Offer In Compromise	5.19.7*	8/26/2025	36866U
Monitoring the IRS e-file Program	4.21.1*	8/20/2025	28517U
Motions for Disposition without Trial	35.3.5	8/12/2019	29847V
Motions in Collection Due Process Cases	35.3.23	2/8/2017	38348N
Motions in Declaratory Judgment Cases and Section 7436 Worker Classification Cases	35.3.8	8/11/2004	29849R
Motions in Passport Cases	35.3.32	9/14/2023	94308R
Motions in TEFRA Cases	35.3.7	8/13/2021	38354R
Motions Pertaining to Calendared Cases	35.3.4	8/11/2004	29846K
Motions Pertaining to Opinions and Decisions	35.3.6	8/11/2004	29848G
Motions Pertaining to Pleadings	35.3.3	8/15/2019	29845Z
Motions Practice	35.3.1	5/3/2019	29842S
Motor Vehicle Fleet Management Program	1.14.7	9/27/2018	35907U
Moving Cases through the EDS Inventory Control Subsystem	7.13.7	8/15/2025	36154V
Multiemployer Plans	7.11.6	4/23/2026	57220S
Multiple Employer Plans	7.11.7	5/20/2026	57221D
Mutual Agreement Procedures and Report Guidelines	4.60.2	12/16/2025	35007L
Naming Data Element(s)/Objects(s) Process	2.120.12	6/3/2024	74891V
National Distribution Center	1.18.5	6/6/2025	48240Y
National Research Program Overview	4.22.1	3/7/2023	33006G
National Security Positions and Access to Classified Information	10.23.1	8/28/2026	51141M
National Taxpayer Advocate	1.1.8	7/29/2025	30382H

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-41

Title	IRM	Revision	Catalog
National Taxpayer Advocate's Annual Reports to Congress (ARC)	13.2.8	6/26/2024	73770H
Navigating the Tax Exempt Determination System (TEDS)	7.15.6	8/20/2025	55002A
Net Operating Loss Cases	4.11.11	4/17/2023	36099H
Net Rate Netting Procedures for Appeals	8.7.19	4/25/2019	68283H
Net Rate Netting Procedures for LB&I Cases	4.10.26	7/16/2024	48619J
Netting of Overpayment and Underpayment Interest	20.2.14	8/18/2025	32978Z
Network Security Policy	10.8.55*	8/25/2025	66020C
New Hire Eligibility and Pre-Employment Review	6.332.2	4/6/2021	75113A
No-Merge Cases	21.7.10	9/25/2026	36850K
Non-Bankruptcy Insolvencies	5.9.20	12/1/2022	51069N
Non-Examined Closures and Deleting AIMS Records	4.4.21	5/21/2025	30345E
Nonfiled Returns	4.12.1	11/26/2025	27548J
Non-Master File (NMF) Adjustments	21.7.12*	9/17/2026	36852G
Non-Master File (NMF) Processing	4.4.22	10/9/2024	30346P
Non-Qualifying Requests for Relief & Complex Account Issues	25.15.19*	3/22/2022	68751C
Non-TEFRA Procedures	8.19.9	8/28/2025	38688A
Notice of Employment Tax Determination Under IRC 7436	4.8.10	4/20/2018	50714B
Notice of Levy in Special Cases	5.11.6	3/14/2024	35749Y
Notice of Lien Determinations	5.12.2	7/12/2024	35751K
Notice of Lien Preparation and Filing	5.12.7	7/18/2025	58946P
Notice of Lien Refiling	5.12.8	10/4/2024	58947A
Notice Review - Business Master File (BMF) Notice Review	3.14.2*	10/16/2025	32201V
Notices of Deficiency	8.17.4	12/22/2025	31912Z
NRP Case Building	4.22.2	5/3/2023	33007R
NRP EITC Component of the Individual Reporting Compliance Study	4.22.8	8/20/2026	50358Z
NTA Toll-free Procedures	13.3.1*	8/25/2025	30667V
Occupant Emergency Program	10.2.9	10/21/2024	51721A
Occupational Health and Safety Program	1.14.5	3/3/2025	31452E

* = *official use only*

Title	IRM	Revision	Catalog
Offer in Compromise Manager's Resource Guide	1.4.52	4/9/2025	39453R
Offer in Compromise Overview	8.23.1	8/21/2025	50802K
Offers in Compromise	33.3.2	8/6/2019	29160H
Offers in Compromise Received in Exam	4.18.1	6/10/2025	28827T
Office of Chief Counsel Directives System	30.2.1	7/15/2021	29706Z
Office of Civil Rights and Compliance	1.1.10	9/11/2025	30384D
Office of Online Services	1.1.29	7/29/2025	61156H
Office of Professional Responsibility	1.1.20	7/19/2024	50178P
Office of Tax Shelter Analysis (OTSA)	4.50.5*	2/26/2025	93591A
Office of the Chief Procurement Officer	1.1.32	8/8/2018	71631N
Office of the Chief Risk Officer	1.1.31	3/3/2021	71649t
Office of the Commissioner	1.1.5	8/11/2025	30378Z
Offshore Information Gathering Techniques	5.21.2	8/15/2023	20354T
Offshore Voluntary Disclosure Program, Streamlined Filing Compliance Procedures and Voluntary Disclosure Practice	4.63.3	4/21/2025	67715A
One Solution Development Life Cycle (OneSDLC) Guidance	2.31.1	9/9/2026	93036W
Open Litigation Control, Monitoring and Closing Actions	25.3.6	7/11/2025	52749M
Opening a Bankruptcy Case	5.9.5*	9/15/2026	39961W
Openings	4.4.23	11/14/2023	30347A
Operational Guidelines Overview	21.1.3*	8/26/2025	36802A
Organization and Responsibilities	4.38.1*	2/14/2025	65288G
Organization, Function, and Program (OFP) Codes	3.30.20	1/15/2025	62236A
Organizational Changes	1.55.2	8/28/2025	37989E
Organizational Planning	1.1.4	8/28/2026	30364L
Other Information Available to the Public	11.3.11	7/31/2023	30434Y
Other Investigations	9.5.11	11/19/2025	36463J
Other PTE Topics	4.31.11	7/27/2023	93592L
Other Technical Issues	4.30.2	8/21/2026	35661F
Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)	6.340.1	8/20/2026	53387G
Other Workload Selection – Non-campaign Workstreams	4.50.2*	2/18/2026	69792H

* = *official use only*

Title	IRM	Revision	Catalog
Outline of System	4.9.1	10/18/2024	27665V
Outlining and Drafting Substantive Regulatory Text	32.1.4	11/13/2019	38996D
Outside Employment	6.735.2	9/3/2026	74567S
Outside Expert Program	4.46.10	3/15/2024	38201D
Overpayment Interest	20.2.4*	1/31/2025	32965W
Overpayments	35.8.3	8/11/2004	29869J
Oversight Liaison Programs	11.53.4	4/10/2023	48693P
Overview	4.7.1	6/24/2022	30415R
Overview	5.8.1	9/2/2025	27839B
Overview	5.21.1	7/1/2026	20268G
Overview of Bankruptcy	5.9.1*	1/26/2026	39955S
Overview of Compliance Initiative Projects	4.17.1	7/21/2025	34366V
Overview of Continuity Planning	10.6.1	8/26/2025	59988F
Overview of Engineering Program	4.48.1	1/16/2025	28459Z
Overview of Examiner Responsibilities	4.10.1	8/28/2025	27634W
Overview of Excise Fuel Compliance Program	4.24.13	9/9/2024	38334Z
Overview of Publishing Authorities, Roles and Responsibilities, and Organizational Structure	1.17.1	8/27/2025	31851X
Overview of Responsibilities	4.8.1	2/26/2021	31455L
Overview of the PCS	4.29.1	8/6/2019	36921I
Overview of the Regulations Process	32.1.1	11/13/2019	29172Z
Overview of the Withholding Exchange & Individual International Compliance (WEIIC) Practice Area	4.63.1	7/28/2025	67713E
Overview/Definitions	25.1.1	4/22/2021	27681V
Pandemic Plan Requirements	10.6.6	3/18/2022	71632Y
Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems	3.17.278	11/24/2025	48070K
Partial Payment Installment Agreements and the Collection Statute Expiration Date (CSED)	5.14.2*	6/5/2025	28504R
Partner Cases	8.19.6	5/13/2025	36952H
Partnership Control System Chapter Overview	2.2.1	10/18/2022	28245J
Partnership Return of Income	3.24.15	9/30/2025	34352H
Passport Program	5.19.25*	10/10/2024	73755S
Pay Administration - General	6.550.1	3/31/2022	53304F

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-44

Title	IRM	Revision	Catalog
Pay Under the General Schedule and IRS Payband System	6.531.1	9/8/2026	54090K
Payment Application and Refund Claims	5.7.7	5/28/2025	35502N
Payment Tracers	21.5.7*	8/11/2026	36827V
Payments in Bankruptcy	5.9.15*	6/30/2025	39972D
Payments Made in Foreign Currency	5.21.4	10/27/2017	20356P
Payroll Deduction Agreements and Direct Debit Installment Agreements	5.14.10	3/14/2022	33077P
PCS Command Code MSCHG	2.2.8	10/19/2022	28581E
PCS Command Code TSCHG	2.2.3	10/19/2022	28575A
PCS Command Code TSCLS	2.2.7	10/19/2022	28580T
PCS Command Code TSDEL	2.2.5	10/18/2022	28578H
PCS Command Code TSINQ	2.2.4	10/18/2022	28577W
PCS Command Code TSLOD	2.2.2	10/19/2022	28574P
PCS Command Code TSNOT	2.2.6	10/20/2022	28579S
PCS Command Code TSUMY	2.2.9	10/20/2022	28582P
PCS Database Elements	4.29.3	8/9/2019	36923E
PCS Reports	4.29.4	8/12/2019	36924P
PCS TEFRA/ILSC Notices and Cover Letters	4.29.5	8/15/2019	36925A
Penalties and Sanctions	35.10.2	12/21/2023	30014C
Penalties Applicable to Incorrect Appraisals	20.1.12	8/10/2026	52679Z
Penalties/Additions to Tax in Computations	8.17.7	6/13/2025	50801Z
Penalty Appeals (PENAP)	8.11.4	3/10/2025	55125A
Penalty Considerations	4.10.6	8/25/2025	27641L
Performance and Reduction in Force	6.430.4	8/25/2026	37674C
Personal Property Management	1.14.4	7/1/2025	38310P
Personal Use of Government Furnished Information Technology Equipment and Resources	10.8.27*	9/12/2024	50851F
Personnel Guidance	30.4.2	10/11/2017	29812E
Personnel Matters	9.11.4	8/12/2025	36460C
Personnel Security/Suitability for Employment and Personnel Security Operations	10.23.3	8/26/2026	51144T
Petition for Remission Program	5.1.29*	3/27/2026	67152X
Petition for Writ of Certiorari	36.2.2	3/27/2012	39016K

* = *official use only*

Title	IRM	Revision	Catalog
Physical Access Control (PAC)	10.2.18	3/5/2025	71162H
Physical Fitness Program	9.2.2	1/7/2025	36226E
Physical Security	10.2.1	1/11/2023	51711E
Plan Terminations	7.12.1	5/28/2026	27562N
Planning and Control Data	3.24.183	12/31/2024	34712B
Planning and Special Programs (PSP)	4.7.4	7/6/2022	30418Y
Planning the Examination	4.46.3*	8/28/2025	38194Z
Planning the Examination	4.70.12	11/19/2025	93350D
Planning, Classification, and Selection	4.25.3	5/27/2026	58876C
Planning, Monitoring, and Coordination	4.1.1*	9/25/2020	27602M
Plea Agreements and Sentencing Process	9.6.2	3/27/2026	36464U
Pocket Commissions	10.2.6	9/4/2026	51717S
Policies and Procedures for Personal Assistance Services	1.20.5	6/10/2022	92758H
Position Management and Classification Policy and Operational Guidance	6.511.1	9/1/2026	49822S
Post Appeals Mediation (PAM) Procedures for Non-Collection Cases	8.26.5	3/14/2025	50909K
Post Examination Case Processing Requirements	4.8.5	10/5/2017	31422Q
Post Sale Actions and Responsibilities of Advisory	5.10.6	9/3/2025	35406E
Postage Accountability and Reporting Requirements	1.22.4	12/6/2024	31774V
Post-Appeals Mediation Procedures for Collection Cases	8.26.9	3/17/2025	59866Q
Potentially Dangerous Taxpayer	25.4.1	3/21/2025	32998R
Power of Attorney Rights and Responsibilities	4.11.55	5/29/2018	36505E
Practitioner Enrollment	1.25.2	11/18/2022	52482U
Practitioner Priority Service (PPS)	21.3.10*	9/21/2026	33204M
Pre-Contact Responsibilities	4.10.2*	8/28/2025	27635H
Pre-Filing Agreement Program	4.30.1	8/25/2020	32528P
Pre-Filing Agreements	32.4.2	6/6/2005	29179Y
Premium Pay and Compensatory Time Off for Travel	6.550.2	9/22/2021	69696Y
Preparation	25.5.2	7/30/2025	27529C
Preparation of Briefs	35.7.2	8/11/2004	30004G
Preparation of Compliance Alerts	11.51.3	6/11/2026	95355A

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-46

Title	IRM	Revision	Catalog
Preparer e-file Hardship Waiver Requests	3.42.20	7/17/2026	60081H
Preparer Penalty Procedures for SB/SE Employment Tax	4.23.17	4/22/2022	52847R
Preparer, Promoter, Material Advisor Penalties	20.1.6	8/10/2026	33072M
Preparing a Statement of Account	8.17.3	1/21/2026	31909C
Preparing for Examination and Cross-Examination of Witnesses	35.4.8	8/11/2004	29885J
Preparing Technical Advice Requests	7.11.12	4/13/2026	64076C
Prereferral Assistance, Visitations and Investigative Tools	38.1.1	4/9/2020	39133W
Pre-Seizure Considerations	5.10.1	9/5/2024	35401B
PRE-SEIZURE PLANNING	9.7.4	1/29/2025	36433V
Pre-Trial Procedures	9.6.3	7/9/2024	36465F
Pre-Trial Procedures	34.7.1	8/3/2022	29666A
Prevention of Taxpayer Discrimination	1.20.4	8/12/2020	74338N
Privacy Act	10.5.6	9/2/2025	49881J
Privacy Act of 1974	37.2.1	8/11/2004	39105E
Privacy Compliance and Assurance (PCA) Program	10.5.2	9/15/2025	49877B
Privacy Policy	10.5.1	5/8/2025	49876Q
Privacy, Governmental Liaison and Disclosure (PGLD)	1.1.27	5/4/2022	62660E
Pro Bono Activities	30.4.11	7/26/2018	71620G
Probate Proceedings	5.5.2	4/28/2023	35479J
Probationary Period for Career and Career-Conditional Employment	6.315.2	8/26/2026	92695J
Procedural Requirements for Regulation Projects	32.1.2	11/12/2019	38994H
Procedures	4.17.4	7/23/2025	34369C
Procedures	25.5.3	4/17/2025	27530D
Procedures and Authorities	8.19.1	8/27/2025	36945S
Procedures for Assessment of Tax	35.9.2	8/11/2004	30011V
Procedures for Processing and Settling Docketed Cases	8.4.1	8/29/2025	36052Y
Procedures for Taxpayer Advocate Directives	13.9.1	12/12/2025	47234K
Procedures in 28 U.S.C. § 2410 Actions	34.5.6	8/3/2023	39026G
Procedures in Bankruptcy Cases	34.3.1	1/20/2015	29130T

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-47

Title	IRM	Revision	Catalog
Process Guide for Combating Abusive Tax Avoidance Transactions	4.32.1	6/20/2024	38329G
Processing Agency Grievances	6.771.1	9/4/2026	33021V
Processing Chapter 11 Bankruptcy Cases	5.9.8*	12/30/2025	39964D
Processing Chapter 12 Bankruptcy Cases	5.9.9*	5/5/2023	39966Z
Processing Chapter 13 Bankruptcy Cases	5.9.10*	4/18/2025	39967K
Processing Chapter 7 Bankruptcy Cases	5.9.6*	4/2/2026	39962H
Processing Chapter 9 and Chapter 15 Bankruptcy Cases	5.9.7*	10/13/2023	39963S
Processing Circular 230 Disciplinary Cases	1.25.4*	7/26/2024	52484Q
Processing Closing Agreements in Appeals	8.13.1	3/21/2025	36039F
Processing Completed Criminal Investigation Reports	9.5.12	3/30/2026	49908P
Processing Employee Plan and Exempt Organization Determination Applications and User Fees	3.45.1	10/22/2025	32507M
Processing EO Correspondence Requests	7.21.10	2/20/2026	49700D
Processing Estate and Gift Tax Extensions	5.5.5	6/26/2020	35485N
Processing Form 1023-EZ	7.20.9*	2/5/2026	67561M
Processing Form 1042 Withholding Returns	3.21.110*	9/5/2025	34025X
Processing Form 1042 Withholding Returns	3.22.110*	9/4/2025	34040M
Processing Form 8752	3.11.249*	9/8/2025	33586F
Processing Form 8752	3.12.249*	9/3/2025	33755I
Processing Foundation Classification and Miscellaneous Requests	7.20.3	7/15/2026	36937S
Processing Information Requests	6.711.2	3/25/2011	57117U
Processing Information Requests	7.1.7	11/18/2025	69149U
Processing Management	1.13.2	9/7/2018	30962V
Processing Paper Form 8809, Application for Extension of Time to File Information Returns	3.28.6	11/26/2025	93270U
Processing Refund Hold Program Inventory	25.12.1*	8/15/2025	36795W
Processing Reporting Agents File Authorizations	21.3.9*	9/18/2026	33093P
Processing Requests for Tax Return/Return Information	3.5.20*	11/7/2025	36983G
Processing TAS Cases	13.1.18	6/5/2025	47431F

* = *official use only*

Title	IRM	Revision	Catalog
Processing Third-Party Authorizations onto the Centralized Authorization File (CAF)	21.3.7*	9/15/2026	28789Q
Processing Timeliness: Cycles, Criteria and Critical Dates	3.30.123*	10/15/2025	34760L
Processing User Fees	7.21.2	2/4/2026	27615P
Production Control and Performance Reporting	3.30.19	9/3/2025	34720B
Professionalism	39.1.1	4/11/2022	29354F
Program Guidelines	25.16.1	8/20/2026	36901Q
Programming and Source Code Standards	2.5.3*	4/2/2025	33498W
Programs and Special Topics	30.7.4	1/7/2014	41695T
Project PCA Production Control Accounting	3.30.50	7/28/2025	34755S
Promoter Investigations	4.70.3	5/12/2025	57907G
Promoter/Preparer Investigations	5.20.8*	9/30/2025	38121U
Prompt Action in Tax Underpayment and Overassessment Cases	4.23.11	1/9/2025	35232Y
Proof of Claim Procedures in Decedent Cases	5.5.4	5/15/2023	35483R
Proper Use of Determination Letter Caveats	7.11.5	6/8/2026	57219R
Property and Equipment Accounting	1.35.6	8/20/2026	43194X
Property Appraisal and Liquidation Specialists (PALS) Valuation Standards and Guidelines	5.10.9	9/14/2020	53036M
Proposed Adverse Cases	7.11.11	4/21/2026	62968R
Providing Reasonable Accommodation for Individuals with Disabilities	1.20.2	8/28/2026	49442G
Public Contracts, Technology Law, and Related Matters	39.5.1	4/8/2022	29471R
Public Information (Speeches, Publications, and Teaching)	30.4.8	12/14/2010	38030E
Public Inspection of Written Determinations Under IRC 6110	7.28.4	11/20/2025	52441Z
Public Transportation Subsidy Program (PTSP)	1.32.15	4/25/2023	37449P
Publication	32.2.8	4/14/2017	39009V
Publicity and Internal Communications	9.3.2	8/12/2026	36251P
Publishing Systems and Programs	1.17.2	12/5/2025	31852I
Publishing the Final Regulation	32.1.8	11/12/2019	39003H
Purchase Card Program	1.35.4	6/24/2026	43166F

* = *official use only*

Title	IRM	Revision	Catalog
Qualification Requirements	6.338.1	8/26/2026	53385K
Quality Assurance (QA)	2.5.14	5/5/2025	35692E
Quality Assurance Programs	1.57.1	7/31/2024	75150D
Quality Assurance Review Program	1.4.31	10/17/2024	66821V
Rapid Appeals Process (RAP)	8.26.11	6/23/2017	64006E
Reaching Settlement and Securing an Appeals Agreement Form	8.6.4	6/16/2020	50788R
Real Estate Mortgage Investment Conduit Income Tax Returns	3.24.213	2/26/2025	34468S
Real Property Program	1.14.6	9/27/2017	37269F
Real Property Valuation Guidelines	4.48.6	9/22/2020	39443V
Receipt and Acceptance Guidelines	1.35.3	7/14/2026	47416Q
Receipt and Control of Non-Collection Due Process (CDP) Offers	8.23.2	3/10/2025	50803V
Receipt and Intake of TAS Cases	13.1.16	6/4/2026	35728V
Receipt, Assignment, and Consideration of TEFRA Partnership Cases	8.19.10	12/20/2021	52410A
Receipt, Control and Pre-Conference Considerations	8.22.5	5/27/2026	49157C
Receiving, Extracting, and Sorting	3.10.72*	11/14/2025	33410S
Recognizing and Developing Fraud	25.1.2	5/20/2024	27682G
Reconciling Non-Insolvency LAMS Reports	25.3.7	8/18/2025	55406W
Reconsiderations	25.15.17	5/11/2022	50494S
Recordkeeping and Accounting for Disclosures	11.3.37	3/31/2025	30461F
Recruitment, Selection, and Placement	6.330.1	8/28/2026	53382D
Redactor Support	8.27.2	8/25/2025	93251N
Redemptions	5.12.5*	8/6/2024	35754R
Redesigned Revenue Accounting Control System (RRACS) Procedures	3.17.50	9/11/2025	33003Z
Reemployed Annuitants (REA) with a Salary Offset Waiver	6.553.1	9/1/2026	59931A
Reference Materials Overview	21.1.2	9/22/2026	36801P
Refund Intercept Program	3.17.20*	12/2/2024	47866A
Refund Litigation	34.5.2	4/22/2021	29663T
Refund Offset	21.4.6*	9/4/2026	36820W
Refund Research	21.4.1*	9/2/2026	36815D

* = *official use only*

Title	IRM	Revision	Catalog
Refund Trace and Limited Payability	21.4.2*	9/15/2026	36816O
Refundable Credits Program Management (RCPM) Treatments	25.33.1	7/13/2026	95865B
Refundable Credits Strategy	4.19.14*	11/21/2025	48152P
Reimbursable Operating Guidelines	1.33.3	8/27/2025	50383K
Related, Whipsaw and Inactive Cases	8.2.3	6/30/2025	50784Z
Releasing Legal Advice to the Public	33.1.3	7/5/2011	39433Z
Relief from Community Property Laws	25.15.5	4/14/2020	32027Z
Relocating/Removing Records	1.15.5	1/15/2025	31427T
Relocation Services Program	1.32.13	1/15/2025	35266E
Remittance Transaction Research (RTR) System	3.5.10	8/29/2025	37354H
Remittances, Form 809 and Designated Payments	5.1.2*	8/6/2025	27784D
Reopening/Reclosing/Reinputting Records	4.4.26	11/16/2023	30359S
Report Generation Software	4.10.15	7/28/2025	38773C
Report of Foreign Bank and Financial Accounts (FBAR)	4.26.16	8/26/2025	39110X
Report of Foreign Bank and Financial Accounts (FBAR) Procedures	4.26.17*	9/4/2025	48401B
Report Writing	4.10.8	8/28/2025	27643H
Report Writing Guide for Employment Tax Examinations	4.23.10	6/1/2023	35231N
Report Writing Guide for Estate and Gift Tax Examinations	4.25.6	12/7/2021	58879J
Reporting on Event-Related Spending	1.32.10	6/24/2026	38880S
Reports	4.7.6	6/30/2022	30420K
Reports	4.36.5	10/2/2024	32894Y
Reports Teams Instructions for Work Planning and Control	3.30.18	3/23/2026	68095X
Reports to Outside Officials	8.10.2	5/2/2025	50798N
Request Management	2.148.3	2/5/2024	68035V
Requesting Audit, Tax Accrual or Tax Reconciliation Workpapers	4.10.20	7/16/2024	38775Y
Requests and Demands for Testimony and Production of Documents	11.3.35	4/14/2025	30458I

* = *official use only*

Title	IRM	Revision	Catalog
Requests for Abatement, Claims for Refund, and Doubt as to Liability Offer in Compromise in Estate and Gift Tax Cases	4.25.9	10/26/2021	58882G
Requests for Information	9.4.4	4/6/2026	36207X
Requests for Representation Funds and Gifts for Foreign Officials	4.62.3	9/3/2025	33167U
Requests for Technical Advice and Technical Expedited Advice	33.2.2	10/28/2010	29148Z
Required Filing Checks	4.10.5	8/28/2025	27639Z
Required Format for Regulations	32.1.5	11/18/2019	38998Z
Requirements	4.17.3	7/25/2025	34368R
Requirements Engineering Directive	2.110.1	7/26/2024	60046A
Requirements Engineering Process	2.110.2	8/13/2019	60078K
Requirements to Address Performance Issues	6.432.1	8/26/2026	33014G
Research	21.2.2	9/16/2026	36807D
Research and Management Information	30.7.2	11/30/2012	29271P
Research, Applied Analytics and Statistics Division	1.1.18	11/8/2022	37583M
Residual Remittance Processing System	3.24.133	9/3/2025	34452I
Resolving the Examination	4.46.5	12/3/2025	38196V
Resolving the Examination	4.70.14*	11/24/2023	93352Z
Resource Guide for Management Officials - Criminal Investigation	1.4.9	8/7/2025	57194H
Resource Guide for Managers - SB/SE Campus Exam/AUR and Taxpayer Services Exam Operations	1.4.29	6/10/2025	61645F
Responding to Petitioner's Information Gathering Attempts	35.4.6	11/25/2019	29883N
Responsibilities	4.17.2	7/23/2025	34367G
Restitution - Based Assessments Processing	5.19.23*	8/26/2025	60934R
Retiring and Requesting Records	1.15.4	2/26/2025	31426I
Return and Income Verification Services (RAIVS) Processing Requests for Tax Return/Return Information	3.5.21*	11/4/2025	93676M
Return Integrity & Verification Operation Managers Guide	1.4.10	9/30/2026	60880E
Return Integrity and Verification Operation Business Master File Procedures	25.25.1*	8/25/2026	57561Q

* = *official use only*

Title	IRM	Revision	Catalog
Return of Partnership Income	3.11.15*	11/5/2025	33495P
Return of Partnership Income	3.12.15*	10/22/2025	33655H
Return Preparer Misconduct Cases	8.7.18	3/4/2025	68470G
Return Preparer Misconduct Field Collection	25.24.4*	10/7/2020	67656U
Return Preparer Misconduct Field Examination	25.24.5*	4/18/2025	70494K
Return Preparer Misconduct Victim Assistance - General Overview	25.24.1*	9/22/2026	67653N
Return Preparer Misconduct Victim Assistance Specialized Accounts Management Processing	25.24.2*	8/31/2026	67654Y
Return Preparer Office	1.1.28	5/6/2026	59791A
Return Preparer Penalty Cases	8.11.3	4/24/2019	50868A
Return Preparer Program	4.11.51*	8/26/2024	36482Q
Return Preparer Program Coordinator	4.1.10*	10/3/2023	39167C
Return Preparer Suitability	25.20.3*	1/9/2024	69540D
Return Related Penalties	20.1.5	6/3/2026	33073X
Return Related Penalties in Appeals	8.11.1*	8/28/2025	36059X
Return, Terminate, Withdraw, and Reject Processing	5.8.7	4/24/2025	27847B
Returned Refunds/Releases	21.4.3*	9/23/2026	36817Z
Revenue Accounting Operations	3.17.63*	6/26/2026	33910X
Revenue Officer Procedures for Working Innocent Spouse Relief Cases	25.15.8	1/27/2023	30272K
Revenue Protection External Lead Procedures	25.25.8*	11/18/2025	61693P
Revenue Protection Prisoner Lead Procedures	25.25.9*	11/12/2025	61694A
Revenue Protection Screening Procedures for Individual Master File Returns	25.25.2*	8/19/2025	59003Z
Revenue Protection Verification Procedures for Individual Master File Returns	25.25.3*	8/21/2025	61686A
Revenue Receipts	3.11.10	9/17/2025	33470U
Revenue Receipts	3.12.10*	10/23/2025	33630M
Revenue Receipts	3.24.10	9/2/2025	34328H
Review of Briefs	35.7.3	8/11/2004	30005R
Review Procedures for EO Determinations	7.20.5	11/21/2025	36940P
Review, Approval, and Publication of Regulations	32.1.6	11/13/2019	38999K
Risk, Issue, and Action Item Management Process	2.109.2	4/22/2020	72209P

* = *official use only*

Title	IRM	Revision	Catalog
Roles and Responsibilities for Providing Legal Advice	33.1.1	8/11/2004	39430S
Roles and Responsibilities of Disclosure Managers	1.4.63	10/18/2024	94952P
Roles and Responsibilities of SMEs	4.54.1	8/8/2025	92855B
Roles, Responsibilities, and Authorities	9.7.1	12/12/2024	36428C
Routine and Manually Monitored Installment Agreement Dispositions	5.14.13	8/20/2025	94806A
Rules Governing Practice Before the IRS	1.25.1	7/22/2024	48365U
Safeguard Review Program	11.3.36	2/24/2025	30459T
Safety, Security, and Control	5.1.3	6/6/2025	27755A
Sale Procedures	5.10.5	6/17/2026	35405T
SB/SE Emerging Issue Process	4.34.1	12/16/2024	74522F
SB/SE Field and Office Examination Group Manager	1.4.40	8/25/2025	35578Z
SBSE Campus Collection Support Managers' Guide	1.4.55	2/27/2025	59975C
SC Data Controls	3.17.30*	12/4/2025	33885X
Scanner Operations on SCRIPS	3.41.275	8/6/2025	34929Y
Schedule K-1 Processing	3.0.101*	9/12/2025	33347E
Scheme Development Center	9.8.1	1/30/2025	36442G
SCRS Error Resolution	3.24.29	12/31/2024	34555Q
SCRS SC Edits	3.24.159	12/27/2024	32933M
Seals and Certifications	11.3.6	7/28/2023	30428U
Search Warrants, Evidence and Chain of Custody	9.4.9	2/10/2025	36212Q
Section 1204/Regulation 801 Guidance for Criminal Investigation (CI)	1.5.5	1/30/2026	30335I
Section 1204/Regulation 801 Guidance for Taxpayer Advocate Service (TAS)	1.5.8	2/26/2025	30338P
Section 508 Compliance	2.30.1	8/16/2022	75372T
Section Titles and Command Codes for IDRS Terminal Input	2.4.1	6/12/2024	28189K
Section Titles and Command Codes for IDRS Terminal Responses	2.3.1	5/7/2024	28113Y
Securing Approval for Seizure Actions and Post-Approval Actions	5.10.2	8/13/2025	35402M
Security	4.7.2	6/27/2022	30416C

* = *official use only*

Title	IRM	Revision	Catalog
Security and Communication Services (SACS) Security Command Codes	2.12.2	11/9/2023	69748P
Security of Confidential Information, Official Documents, Tax Data, Personnel and Property	30.6.1	3/27/2020	29269D
Security Policy	10.8.1*	4/30/2025	49446Y
Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices	1.4.12	11/8/2023	38174H
Sensitive But Unclassified (SBU) Data Policy: Protecting SBU in Non-Production Environments	10.5.8*	5/21/2025	49883F
SEP Responsibilities and Case Development	4.16.1	3/27/2025	34426M
Service Catalog Management Process and Procedures	2.142.2	2/7/2024	72726F
Service Level Agreement between the Chief Financial Officer Division and the Taxpayer Advocate Service	25.30.3	8/28/2025	65380x
Service Level Agreement between the Criminal Investigation Division and the Taxpayer Advocate Service	25.30.4	8/1/2025	65384p
Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service	25.30.2	8/28/2025	65379w
Service Level Agreement between the Tax Exempt & Government Entities Division and the Taxpayer Advocate Service	25.30.7	9/2/2025	66032U
Service Level Agreement between the Wage & Investment Division and the Taxpayer Advocate Service	25.30.8	8/28/2025	66196P
Servicewide Burden Reduction Activities	22.24.1	1/8/2016	37489Z
Servicewide Delegation Order Process	1.11.4	2/4/2025	29543A
Servicewide Delegations of Authority	1.2.2	6/29/2026	73276Q
Servicewide Electronic Research Program (SERP)	1.11.8	7/28/2026	50463T
Servicewide Policy Statement Process	1.11.3	5/2/2025	29300H
Servicewide Policy Statements	1.2.1	6/23/2026	29301S
Servicewide Research for Tax Administration	1.7.1	2/28/2025	38795Q
Serving Levies, Releasing Levies and Returning Property	5.11.2	8/1/2025	35744V
Settlement Documents	35.8.2	8/11/2004	29868Y
Settlement of Joint Committee Cases	35.5.4	12/28/2015	38056K

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-55

Title	IRM	Revision	Catalog
Settlement Procedures	34.8.2	8/11/2023	39031Z
Settlement Procedures Overview	34.8.1	6/5/2017	38022E
Settlements by Counsel	35.5.2	8/6/2019	38054O
Severance Pay	6.550.3	3/29/2022	59159U
SharePoint	2.25.20	11/21/2025	71879J
Signature Principles	31.1.3	8/11/2004	29649P
Significant Case Procedures, Pre-Trial Submissions and Alternative Dispute Resolution	35.4.9	6/17/2013	29886U
Significant Case Program	31.2.1	12/22/2023	29422W
Small Business/Self-Employed Division	1.1.16	4/7/2025	35584D
Small Business/Self-Employed Division Delegations of Authority	1.2.65	8/31/2023	69375s
Software Estimation Techniques, Analysis, and Deliverables	2.5.10*	12/17/2021	73139M
Solution Design Process	2.120.7	5/29/2024	74885R
SOURCES OF INFORMATION	9.4.2	6/23/2025	36205B
Space, Property, Procurement, and Telecommunications	30.5.1	10/26/2007	29063N
Special Agent Medical Policies	9.11.5	4/7/2026	94302D
Special Case Processing	5.8.10	7/24/2024	27853F
Special Cases	5.21.7*	6/3/2020	55072Y
Special Computation Formats, Forms and Worksheets	8.17.5	3/13/2025	31913K
Special Examination Features and Programs	4.1.8	12/4/2024	27612I
Special Examination Procedures	4.25.11	5/26/2023	58884C
Special Problems of Assessment and Payment	35.8.4	8/11/2004	29870K
Special Procedures	4.26.8	11/21/2025	27707Q
Special Procedures for John Doe Summonses	25.5.7	4/23/2025	27536R
Special Processes	13.1.10*	6/6/2025	30661H
Special Review (SR) and Tax Exempt Quality Measurement System (TEQMS) Procedures	4.70.7	12/4/2024	71618U
Specific Claims and Other Issues	21.6.6*	9/10/2026	36837R
Split Spousal Assessments	21.6.8*	8/27/2025	36839N
Spousal Payment Transcript Processing	3.11.251*	10/21/2025	94919E
Stakeholder Liaison (SL) Activities	11.53.5	1/14/2015	48694A

* = *official use only*

Title	IRM	Revision	Catalog
Stakeholder Partnerships, Education and Communication	22.30.1	9/4/2025	36870C
Standard Paragraphs and Explanation of Adjustments	4.10.10	9/27/2024	34502D
Standard Tax Compliance Checks for Suitability and Monitoring	25.29.1	9/2/2025	75250E
Standard Validity Criteria	2.3.8*	1/15/2025	28121Y
Standards for Using Email	1.10.3	6/29/2026	34421J
Statistical Editing of Corporation Tax Returns	3.49.8	8/11/2023	33419N
Statistical Editing of Individual Income Tax Returns	3.49.5	2/26/2025	51321W
Statistical Reporting	1.13.1	8/30/2018	30960Z
Statistical Sampling Auditing Techniques	4.47.3	5/5/2026	34154B
Statute Control and Extension	4.23.14	1/9/2025	35235F
Statute Information on TEFRA Cases	8.21.6	12/20/2021	39933E
Statute of Limitations	4.7.3	6/24/2022	30417N
Statute of Limitations Processes and Procedures	25.6.1*	8/28/2026	36881J
Statutes on Collection Cases	8.21.5	6/16/2021	39932T
Statutory Notice of Deficiency Cases	8.2.2	4/4/2025	50782D
Statutory Notices of Deficiency	4.8.9	8/25/2025	50713Q
Stipulating Facts and Documents	35.4.7	7/26/2012	29884Y
Structuring	4.26.13	8/21/2025	35439Z
Student Volunteer Service	6.308.1	7/12/2022	53369K
Submission Processing Image Control Team (ICT) Correspondence Scanning	3.13.6	11/7/2025	66285J
Substantive Development of a Regulation Project	32.1.3	8/1/2018	38995S
Suitability Determinations for Employment	6.731.1	9/3/2026	33017N
Suits against IRS Employees	25.3.4	6/16/2025	30399C
Suits Against the United States	5.17.5	6/13/2025	57346Z
Suits Against the United States and Claims for Damages under IRC § 7433	25.3.3	5/22/2025	30398R
Suits Brought Against the United States	34.5.3	8/1/2022	29664E
Suits by the United States	5.17.4	4/24/2025	30752X
Suits by the United States	25.3.2*	7/9/2025	30397G
Summary of the Published Guidance Process	32.2.2	4/14/2017	29174V
Summons Enforcement Actions	34.6.3	7/5/2023	39029N

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-57

Title	IRM	Revision	Catalog
Summons for Taxpayer Records and Testimony	25.5.5	8/28/2025	27533K
Summons Procedures	5.20.4	9/30/2024	38112J
Summonses	5.17.6	5/29/2025	30754T
Summonses on Third-Party Witnesses	25.5.6	5/21/2025	27534V
Supervisory Operator's Manual	3.24.202	8/29/2025	34456A
Surveillance and Non-Consensual Monitoring	9.4.6	8/9/2024	36209T
Suspension of the Statutes of Limitation Under IRC §7811(d)	13.1.14	4/1/2025	35726Z
Systemic Advocacy Management System (SAMS) Administration	13.2.2	10/2/2024	30666K
Systemic Advocacy Overview	13.2.1	7/16/2025	30665Z
Systems	21.2.1*	9/8/2026	36806S
Systems Development	2.5.1*	5/9/2024	33496A
Systems Scheduling	2.7.6	12/2/2020	73144F
TAS Audit Coordination	13.9.2	8/22/2025	92853F
TAS Authorities	13.1.4*	8/4/2026	35723S
TAS Balanced Performance Measurement System	13.5.1	3/16/2023	32657T
TAS Guide for Managers	1.4.13	6/13/2025	49230M
TAS Operations Assistance Request (OAR) Process.	13.1.19	9/8/2025	47432Q
TAS Security and Continuity of Operations	13.10.5	3/19/2025	94841H
TAS Taxpayer Assistance Order (TAO) Process	13.1.20*	11/26/2025	47433B
Tax Check Reports on Federal Appointees	11.3.31	1/16/2024	30454Q
Tax Compliance Officer Employment Tax Procedures	4.23.21	11/17/2021	66694Y
Tax Computation / Accounting Period Changes	21.6.4*	9/10/2026	36835V
Tax Court Jurisdiction and Proceedings	35.1.1	6/29/2022	29814A
Tax Court Opinions and Decisions	35.9.1	8/11/2004	30010K
Tax Court Petitions	35.2.1	8/9/2023	29833H
Tax Court Procedures	35.1.3	7/31/2023	29817H
Tax Court Procedures for Reporting Potentially Dangerous Persons	35.6.3	8/11/2004	29865R
Tax Court Terms and Definitions	35.1.2	8/11/2004	29816W
Tax Exempt and Government Entities (TE/GE)	25.1.9*	10/7/2022	27689F
Tax Exempt and Government Entities (TE/GE) Cases	8.7.8	2/27/2025	50794V
Tax Exempt and Government Entities Division	1.1.23	9/30/2021	49695V

* = *official use only*

Title	IRM	Revision	Catalog
Tax Exempt Bond Error Resolution Procedures	3.12.26*	10/24/2025	57692Q
Tax Exempt Bonds Voluntary Closing Agreement Program	7.2.3	5/21/2026	35363Y
Tax Exempt Determination System (TEDS) Roles and Delegation	7.15.4	8/22/2025	55001P
Tax Exempt Determination System (TEDS) User Manual	7.22.4	2/19/2026	66705U
Tax Exempt Determinations Systems (TEDS) Routing Slip Features	7.15.8	7/31/2025	55042K
Tax Exempt Quality Measurement System (TEQMS)	7.11.3	4/10/2026	33049X
Tax Exempt/Government Entities (TEGE) Customer Account Services (CAS) Telephone Operations	21.3.8	8/18/2026	32596R
Tax Forms Distribution Programs	1.18.3	10/18/2024	38315S
Tax Forms, Tax Publications, and Public Use Forms	33.3.7	8/12/2010	29165K
Tax Products Program	1.17.3	12/9/2025	31853T
Tax Treaty Related Matters	4.60.3*	9/8/2025	35008W
Taxpayer Advocacy Panel Operating Procedures	13.7.1	6/12/2025	47230S
Taxpayer Advocate Guiding Principles of the Office of the Taxpayer Advocate	13.10.1	3/17/2025	94837Z
Taxpayer Advocate Service (TAS) Case Criteria	13.1.7	3/9/2026	30658K
Taxpayer Advocate Service (TAS) Confidentiality	13.1.5	8/25/2025	30655D
Taxpayer Advocate Service (TAS) Internal Management Document Program	1.11.13	8/22/2025	49558R
Taxpayer Contacts	5.1.10	4/24/2025	27790H
Taxpayer Contacts Resulting From Notice Issuance	21.3.1*	9/8/2026	36811L
Taxpayer Correspondence Services	25.13.1	7/28/2026	57125U
Taxpayer Experience Office	1.1.33	9/18/2024	92900T
Taxpayer Inquiry Referrals Form 4442	21.3.5	9/17/2026	28016E
Taxpayer Protection Program	25.25.6*	9/4/2026	61691T
Taxpayer Representation	5.1.23	10/18/2023	52165G
Taxpayer Representation	13.1.23	3/16/2026	52344F
Taxpayer Services	1.1.13	8/29/2025	30387K
Taxpayer Services (TS) Government Accountability Office (GAO) and Treasury Inspector General for Tax Administration (TIGTA) Post-Audit Process	1.55.6	1/14/2025	48309K
TC 520 - W Freeze Servicewide Guide	25.3.8	6/5/2025	75587U

* = *official use only*

Title	IRM	Revision	Catalog
TE/GE AIMS Processing	4.5.1	1/9/2023	36157C
TE/GE AIMS Special Processing Procedures	4.5.3	11/18/2022	36268K
TE/GE Compliance Checks	4.70.10	5/29/2025	94107E
TE/GE Examined and Non-Examined Closures	4.5.2	11/25/2025	36158N
TE/GE Knowledge Network (K-Net) Administration	1.4.7	2/19/2026	69445F
TE/GE Reports	4.5.5	12/7/2023	36159Y
TE/GE Roles and Responsibilities	1.54.1	1/16/2025	32219B
TE/GE Taxpayer Correspondence Procedures	25.13.2	2/17/2026	71987K
TE/GE Technical Assistance, Technical Advice Requests and Requests for IRC 7805(b) Relief	4.70.16	11/20/2023	93354V
Technical Advice From the Office of Chief Counsel	4.23.15	1/9/2025	35236Q
Technical Advisors and the Virtual Team Process	13.1.12	9/9/2026	30663D
Technical Field Support	4.8.7	4/4/2022	31424M
Technical Guidance and Information Processing for Excise Tax Examination Issues	4.24.6	3/18/2025	28307W
Technical Guidelines for Estate and Gift Tax Issues	4.25.5	6/20/2023	58878Y
Technical Provisions of IRC 6015	25.15.3*	6/10/2024	30266G
Technical Services	4.7.7	3/16/2023	30465X
Technology and Program Support	1.18.4	9/18/2024	48239X
Technology Services	30.7.3	12/14/2009	29611R
TEFRA Administrative Adjustment Request (AAR)	4.31.4*	8/28/2025	35419H
TEFRA and ILSC Examinations - Campus Identity Theft (IDT) Procedures	4.31.8*	10/15/2020	66796V
TEFRA Bankruptcy	4.31.7	10/6/2020	50160J
TEFRA Examinations - CPF Procedures	4.31.3*	5/11/2026	36879X
TEFRA Examinations - Field Office Procedures	4.31.2*	4/22/2025	36874U
Temporary Assignments under the Intergovernmental Personnel Act (IPA)	6.334.1	7/28/2025	53371W
Temporary, Term, and Volunteer Appointments	6.316.1	8/25/2026	58308V
Termination and Jeopardy Assessments and Jeopardy Collection	5.17.15	2/28/2022	49712V
Test, Training, and Exercise Requirements	10.6.3	3/21/2022	71636Q
The Abusive Transactions (AT) Process	4.32.2	2/3/2025	38330H
The Bankruptcy Code and Collection	5.9.2	6/20/2025	39956D

* = *official use only*

Title	IRM	Revision	Catalog
The Counsel Governmental Liaison Coordination Program	37.1.3	1/23/2013	60946J
The IRS Balanced Performance Measurement System	1.5.1	8/25/2025	30331Q
The IRS FFI List Publishing Processes Document	4.65.1*	12/4/2025	57672Y
The Records and Information Management Program	1.15.1	1/9/2025	31421F
Third Party Contacts	5.20.3	1/12/2021	38111Y
Third-Party Contact Program	25.27.1	5/6/2026	64747G
Third-Party Contacts	4.11.57	2/26/2025	36507A
Third-Party Payer Arrangements for Employment Taxes	5.1.24*	5/20/2026	58417H
Tip Compliance Agreements	4.70.18	4/22/2026	93362V
Title 26 Seizures for Forfeiture	9.7.13	11/24/2025	36440K
Training	9.2.1	7/3/2025	36231X
Training and Communication	30.4.3	3/1/2011	29601V
Training and Development Programs under the Merit Promotion Plan	6.335.2	8/26/2026	39377A
Training Evaluation Policy	6.410.9	8/21/2026	57678M
Transcripts	21.2.3*	9/16/2026	36808O
Transfer of Returns Open for Examination	4.11.29	8/27/2025	36395S
Transferee and Transferor Liabilities	8.7.5	1/22/2024	50790D
Transferee Liability Cases	4.11.52	8/21/2025	36501M
Transferring TAS Cases	13.1.17	8/14/2023	47430U
Transfers	4.4.33	12/20/2024	30373W
Transportation Management	1.22.6	8/28/2025	31776R
Travel Guidelines	30.5.2	2/28/2014	29123E
Trial	9.6.4	7/9/2024	36225T
Trial of the Case	35.6.2	12/26/2023	29864G
Trial Planning	35.4.1	6/9/2023	29878U
Trust Fund Penalty Assessment Action	5.7.6	6/5/2025	35501C
Trust Fund Recovery Penalty (TFRP)	5.19.14*	2/8/2022	49610Y
Trust Fund Recovery Penalty (TFRP) Overview and Authority	8.25.1*	9/11/2018	50809J
Types of Records and Their Life Cycles	1.15.2	1/9/2025	31423B

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-61

Title	IRM	Revision	Catalog
Types of Suits	34.6.2	8/8/2023	39028C
U.S. Withholding Agent Examinations - Form 1042	4.10.21	5/12/2026	51337G
Unagreed Employment Tax Case Procedures	4.23.22	2/27/2025	67744D
Undercover Operations	9.4.8	4/5/2024	36211F
Unemployment Tax Returns	3.11.154*	10/15/2025	33581C
Unemployment Tax Returns	3.12.154*	10/16/2025	33743Q
Unemployment Tax Returns	3.24.154	10/9/2025	34464A
Unemployment Taxes	21.7.3*	8/7/2026	36843V
Unified Communications Policy	2.28.1	3/8/2023	74354N
Unified Work Request (UWR) Process	2.22.1	2/23/2024	38167S
United States Certification for Reduced Tax Rates in Tax Treaty Countries	21.8.4*	9/3/2026	49817Z
United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services	1.22.2	8/28/2025	31772Z
Unpaid Assessments	1.34.4	5/15/2025	53135C
Unpostables	21.5.5	9/22/2026	36825Z
Use of Direct Buyouts (VSIP) and Job Swaps	6.576.1	7/14/2023	54012M
Use of Force Procedures	9.2.3	3/28/2025	36228A
Use of Non-Reduction in Force (RIF) Job Abolishment Procedures	6.350.1	8/21/2026	54011B
Use of Pseudonyms by IRS Employees	10.5.7	7/14/2025	49882U
Use of Summons Special Applications	25.5.8	8/18/2025	27537C
Use of the Official IRS Seal, IRS Logo, Program Logos and Internal Logos	1.17.7	9/2/2025	53478W
User Fees	1.33.7	8/21/2025	94077B
User Guide for Requesting Published Products and Services	1.17.9	9/10/2026	59991C
Uses of Section 1204 Statistics	1.5.2	10/26/2022	30332B
Using and Researching the Internal Revenue Manual (IRM)	1.11.6	9/2/2025	35817P
Using Appropriated Funds to Purchase Meals and Light Refreshments	1.32.20	8/14/2025	53762P
Valuation Assistance	4.25.12	4/21/2023	58885N
Valuation Assistance for Cases Involving Works of Art	4.48.2	7/7/2025	31715E

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-62

Title	IRM	Revision	Catalog
Valuation Assistance Procedures	8.18.1	5/14/2025	31885D
Valuation Guidelines	4.48.3	9/22/2020	39439N
Veterans Employment Programs and Restoration of Duty	6.307.1	9/1/2026	20269R
Voluntary Classification Settlement Program (VCSP) Procedures	4.23.20	9/8/2023	66486W
Voluntary Closing Agreement Process - Employment Tax (VCAP - ET)	4.23.25	3/19/2025	71053V
Wage and Withholding Only (WOW) (Notice CP 05A) Procedures	25.25.11*	1/9/2026	69629H
Wagering Tax Information	11.3.26	8/10/2023	30449X
Web Server Security Policy	10.8.22*	5/12/2025	55175G
Whipsaw Assessments	5.20.6	10/2/2024	38118X
Whistleblower Awards	25.2.2	9/13/2024	27544R
Whistleblower Claims in Field Collection	5.1.32	9/25/2026	94260I
Whistleblower Office	1.1.26	7/16/2025	54082K
Whistleblower Taint Review Procedures	33.3.8	11/22/2019	73500H
Withdrawal of Notice of Federal Tax Lien	5.12.9	9/6/2019	58949W
Withdrawals and Installment Agreements with Special Circumstances	5.14.4	10/9/2020	28506N
Withholding Compliance Program	5.19.11*	10/24/2024	39978R
Withholding on Foreign Partners	3.21.15*	9/5/2025	37648G
Withholding on Foreign Partners	3.22.15*	9/4/2025	37643D
Work Schedules	30.4.7	6/24/2026	29604C
Workers' Compensation Program	6.800.1	9/4/2026	37476W
Workforce Recruitment Strategies	6.332.1	8/25/2026	33013V
Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations	3.17.80*	12/11/2025	47865P
Working Appeals Team Cases	8.7.11	9/4/2018	50797C
Working Cases in Appeals	8.1.3	4/4/2025	36184J
Working Decedent Cases	5.5.3	9/17/2020	35481V
Working Trust Fund Recovery Penalty Cases in Appeals	8.25.2	7/23/2020	50810K
Workload Identification and Survey Procedures	4.1.2	7/11/2023	27603X
Workload Scheduling	3.30.127	12/22/2025	33048M

* = *official use only*

IRM Alphabetical Index. Document 10988. September, 2026. Page A-63

Title	IRM	Revision	Catalog
Workpaper System and Case File Assembly	4.10.9	4/22/2024	27644S
Workpapers and Reports Resources	4.46.6	9/23/2025	38197G
Workspace, Furniture, and Equipment Standards	1.14.3	6/30/2025	31322P
Written Determinations Under Section 6110	37.1.1	8/11/2004	39102X

Internal Revenue Manual (IRM)

Obsolete Index

September 2026

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

Part 1: Organization, Finance and Management

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

IRM Number	Obs Date	Catalog Number	Title
1.2.53	07-2019	39625B	Delegation of Authorities for Chief Counsel Activities
1.2.54	07-2019	55202C	Delegations of Authority for Security, Privacy and Assurance Activities
1.2.64	07-2020	51710T	Functional Delegations of Authority for Agency-Wide Shared Services
1.4 Resource Guide for Managers			
1.4.1	03-2026	33466M	Management Roles and Responsibilities
1.4.6	12-2023	31779Y	Managers Security Handbook
1.4.17	01-2022	35431P	Compliance Managers Guide
1.4.30	03-2021	62659D	Monitoring Internal Control Planned Corrective Actions
1.4.54	04-2019	40087D	Offer in Compromise Managers - Centralized Offer in Compromise Program Guide
1.7 Research and Analysis for Tax Administration			
1.7.2	02-2018	38796B	Servicewide Research Data Standards
1.7.3	02-2018	38797M	Servicewide Research Electronic Library
1.7.4	02-2018	49937S	Role of Research in IRS
1.11 Internal Management Documents System			
1.11.7	06-2025	32114X	Taxpayer Services (TS) Internal Management Documents Program
1.13 Statistics of Income			
1.13.7	06-2019	30972R	Form 1120 Industry Coding
1.13.8	06-2019	30974N	Statistical Editing of Corporation Tax Returns
1.13.9	04-2017	30976J	Statistical Editing of Insurance Company Returns
1.14 Facilities Management			
1.14.1	09-2017	37000G	Logistics Management
1.14.2	03-2026	31321E	Supply Purchasing Program
1.14.13	03-2017	54529M	Environmental Management Systems
1.15 Records and Information Management			
1.15.24	12-2017	30993U	Records Control Schedule for Tax Exempt and Government Entities
1.15.25	12-2017	30994F	Records Control Schedule for Statistics Division
1.15.27	12-2017	30996B	Records Control Schedule for Compliance Research
1.15.32	05-2017	31002U	Records Control Schedule for Electronic Tax Administration
1.15.35	05-2017	37920H	Records Control Schedule for Tax Administration Systems (Electronic)
1.15.36	05-2017	31006M	Records Control Schedule for Permanent Records
1.22 Mail and Transportation Management			
1.22.7	06-2025	31777C	Household Goods
1.31 CFO Internal Policy and Procedures			
1.31.7	04-2024	35660U	Operating Procedures for the Custodial Systems and HQ Accounting Section in the National Headquarters Office
1.32 Servicewide Travel Policies and Procedures			
1.32.7	09-2016	54559A	Estimating Trust Fund Costs
1.32.8	12-2016	48073R	Investigative Imprest Funds
1.32.14	10-2026	55731K	Gainsharing Travel Savings Program

IRM Number	Obs Date	Catalog Number	Title
1.32.19	09-2016	51377Q	User Fees
1.34 Revenue Accounting			
1.34.1	04-2019	53163U	Definitions and Acronyms
1.35 Financial Accounting			
1.35.5	04-2023	47417B	Advances, Prepaid Expenses and Other Assets
1.35.7	07-2020	47418M	Debt Collection
1.35.9	08-2020	66158B	Integrated Financial System Payroll
1.35.15	07-2021	52979C	Annual Close Guidelines
1.35.16	01-2024	62653P	Managerial Cost Accounting
1.35.17	10-2024	62654A	Estimating Trust Fund Costs
1.35.19	11-2023	62657H	User Fees
1.35.23	09-2020	66601B	Integrated Financial System Security
1.36 Administrative Accounting and Financial Management Reports			
1.36.2	08-2020	50695F	Treasury Information Executive Repository
1.55 Wage and Investment			
1.55.7	05-2020	51772R	Wage and Investment Research and Analysis (WIRA) Procedural Guidelines

Part 2: Information Technology

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

IRM Number	Obs Date	Catalog Number	Title
2.13.11	10-2016	47678Q	Day-to-Day IT Security Procedures for Enterprise Networks
2.13.13	10-2016	60518N	Enterprise Electronic Facsimile (EEFax)
2.13.15	10-2016	39517A	Domain Name System (DNS)
2.13.25	10-2016	40187E	Video Conference Services
2.14 Asset Management			
2.14.2	09-2016	47420Y	Enterprise Incident Management Standards
2.16 Enterprise Life Cycle (ELC)			
2.16.1	05-2024	49718J	ELC Guidance
2.25 Integrated Enterprise Portal - Web Services			
2.25.5	03-2023	37014U	Accessibility Guidelines for the Web
2.25.13	04-2020	37394R	IRS Domain Naming Standards
2.25.14	06-2018	37395C	Portal Environment Usability Services
2.25.102	10-2018	38938X	IRS.gov Website Help Desk Process
2.25.104	05-2019	38941U	Lyris List Procedures
2.100 Integrated Process Management			
2.100.1	11-2023	48508B	Integrated Process Management Policy
2.100.2	11-2023	59034Y	Integrated Process Management Standardization Process
2.100.3	11-2019	60800K	IT Process Asset Library
2.100.4	07-2020	60801V	Integrated Process Architecture (IPA)
2.109 Risk, Issue, and Action Item Management Practices			
2.109.1	07-2024	72207T	Risk, Issue, and Action Item Management Policy
2.120 Solution Engineering			
2.120.1	05-2024	59976N	Engineering Policy
2.120.2	03-2022	59977Y	Technical Solution Process
2.120.3	03-2022	59978J	Product Integration
2.120.4	03-2022	61941Q	Design Coordination
2.120.5	03-2022	65262A	Performance Engineering
2.123 Knowledge Management			
2.123.1	01-2024	68608U	Knowledge Management Directive
2.126 Enterprise Organizational Readiness			
2.126.1	11-2023	64032A	Enterprise Organizational Readiness Policy
2.127 Testing Standards and Procedures			
2.127.1	05-2025	60807J	IT Test Policy
2.142 Service Catalog Management			
2.142.1	04-2024	72725U	Service Catalog Management Directive
2.144 Capacity Management			
2.144.1	04-2023	61944X	Capacity Management Policy
2.144.2	04-2023	61946T	Business Capacity Management
2.144.3	04-2023	62038U	Component Capacity Management
2.144.4	04-2023	62040G	Service Capacity Management

IRM Number	Obs Date	Catalog Number	Title
2.144.5	04-2023	64078Y	Enterprise Demand Forecast
2.145 Availability Management			
2.145.1	04-2023	61942B	Availability Management Policy
2.145.2	04-2023	61943M	Availability Management Process Description
2.148 IT Support Services Management			
2.148.1	05-2024	68033Z	IT Support Services Management Directive
2.150 Configuration Management			
2.150.3	04-2019	60768V	Change Management (ChM) Policy
2.152 Data Engineering			
2.152.1	03-2022	59990R	Data Engineering Policy
2.152.2	03-2022	59989Q	Data Management Process Description
2.152.3	03-2022	67565E	Naming Data Element(s)/Object(s)

Part 3: Submission Processing

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

Part 4: Examining Process

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

IRM Number	Obs Date	Catalog Number	Title
4.2.4	08-2017	34446E	Employee Conduct and Responsibilities
4.4 Audit Information Management System (AIMS) – Validity and Consistency			
4.4.4	01-2023	30314F	Claims
4.4.5	07-2024	30315Q	Closings to Appeals
4.4.6	06-2024	30316B	Conversion of Returns
4.4.10	06-2024	30321U	Employment/Excise Tax Adjustments
4.4.11	06-2024	30322F	Entity Changes
4.4.14	07-2024	30325M	Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments
4.4.16	07-2026	30327I	Inventory Control
4.4.17	07-2024	30328T	Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments
4.4.18	07-2024	30329E	Large Dollar Cases
4.4.19	06-2021	30343I	Manual Refunds
4.4.24	12-2021	30348L	Payments and Remittances
4.4.25	07-2024	30349W	Quick Assessments
4.4.27	07-2026	30361E	Reports
4.4.29	02-2023	30363A	Social Security Administration (SSA) Adjustments
4.4.32	10-2019	30372L	AIMS, ERCS, and IDRS Data Processing
4.4.34	07-2026	30374H	Updating and Correcting the AIMS Database
4.4.35	07-2024	30375S	Unpostable Resolution
4.8 Technical Services			
4.8.3	03-2018	31432M	Examination Quality Measurement Staff (EQMS)
4.11 Examining Officers Guide (EOG)			
4.11.7	10-2019	36014K	Corporate Liquidations/Dissolutions
4.11.17	09-2016	36380T	Electronically Filed Returns
4.11.34	06-2017	36419R	Innocent Spouse
4.13 Audit Reconsideration			
4.13.2	04-2024	31049D	Contact Employees
4.13.3	04-2024	31050E	Central Reconsideration Unit
4.13.4	09-2022	31051P	Area Office (AO) Examination
4.13.5	04-2024	31052A	Exam SFR Reconsiderations
4.13.6	04-2024	31054W	Appeals
4.13.7	04-2024	31055H	Exhibits
4.15 Jeopardy/Termination Assessments			
4.15.2	07-2021	28045H	Examination Procedures
4.15.4	10-2018	28047D	Administrative and Judicial Review
4.15.5	10-2018	28049Z	Post-Assessment Procedures
4.15.7	10-2018	28051L	Planning and Special Programs Procedures

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

IRM Number	Obs Date	Catalog Number	Title
4.32 Abusive Transactions			
4.32.4	01-2023	38332D	IRC 6707A Penalty for Failure to Include Reportable Transaction Information With Return
4.40 Technical Advisor Program			
4.40.1	09-2016	27628S	Technical Advisor Program
4.40.2	09-2016	27629D	Program Responsibilities and Duties
4.40.4	09-2018	27633L	Petroleum Industry Program (PIP)
4.41 Oil and Gas Industry			
4.41.1	09-2022	35071V	Oil and Gas Handbook
4.42 Insurance Industry			
4.42.1	10-2020	27667R	Introduction
4.42.2	10-2020	27668C	Life Insurance Companies
4.42.3	10-2020	27669N	Examination Methods and Techniques
4.42.4	10-2020	27671Z	Audit Techniques for Specific Areas/Potential Adjustments
4.42.5	10-2020	27672K	Miscellaneous
4.42.6	10-2020	27673V	Glossary
4.43 Retail Industry			
4.43.1	04-2021	27595I	Retail Industry
4.44 Subchapter T Cooperatives			
4.44.1	04-2019	36078E	IRC section 521 Exempt Farmers' Cooperatives
4.46 LB&I Examination Process			
4.46.2	07-2020	38192D	Administrative Matters and Annual Compliance Plan
4.49 Economist Program			
4.49.1	03-2019	35060O	Overview - Economist Program
4.53 SBSE Administrative Programs			
4.53.1	10-2016	48570P	Revenue Agent Student Career Experience Program (SCEP) for Examination
4.60 International Procedures			
4.60.4	02-2021	35001X	LB&I International Programs
4.60.5	12-2018	35002I	Classification of International-feature Returns
4.60.6	01-2022	35003T	International Referral Criteria and Procedures
4.60.7	01-2022	35004E	Guidelines for Evaluating International Referrals
4.60.8	08-2021	35005P	International Examination and Processing Procedures
4.60.9	06-2021	35006A	International Examiner's Report
4.61 International Examination Guidelines			
4.61.1	04-2021	27726X	Overview of Guidelines
4.61.2	06-2021	27727I	Foreign Based Books and Records
4.61.4	06-2021	27729E	Information Gathering
4.61.5	04-2021	27731Q	Entity Classification
4.61.6	06-2021	27732B	Boycotts
4.61.7	11-2022	27733M	Controlled Foreign Corporations

IRM Number	Obs Date	Catalog Number	Title
4.61.8	06-2021	27734X	ETI (Extraterritorial income), IC-DISCs and FSCs
4.61.9	11-2019	27736T	Possession Corporations
4.61.10	05-2022	27737E	Foreign Tax Credit
4.63 Withholding and International Individual Compliance			
4.63.5	08-2025	67718H	International Penalties and Procedures – Individuals
4.71 Employee Plans Examination of Returns			
4.71.1	12-2023	35855D	Overview of Form 5500 Examination Procedures
4.71.2	12-2023	33831Z	Overview of IDRS
4.71.3	12-2023	36272S	Unagreed Form 5500 Examinations and EP Examinations Closing Agreements
4.71.4	12-2023	35909Q	Discrepancy Adjustments
4.71.5	12-2023	35239X	Form 5330 Examinations
4.71.6	12-2023	37345W	Employee Plans Referrals
4.71.7	12-2023	33832K	Survey Returns
4.71.8	12-2023	33833V	EP Claims
4.71.9	12-2023	33834G	Statute Control Procedures
4.71.10	12-2023	33837N	Form 990-T Processing
4.71.11	10-2018	35915U	Office Correspondence Examination Program (OCEP)
4.71.12	12-2023	33838Y	Case File Assembly Guidelines
4.71.13	12-2023	33840K	Technical Assistance, Technical Advice Requests and Requests for Relief under IRC section 7805(b)
4.71.14	12-2023	35241J	EP Mandatory Review
4.71.15	08-2018	35242U	EP Special Review
4.71.16	12-2023	55224Q	Employee Plans Large Case Examinations
4.71.17	12-2023	57900H	Non-Return Unit Examinations
4.71.18	11-2021	57901S	EP Penalties
4.71.19	12-2023	57902D	Fast Track Settlement Procedures
4.71.20	12-2023	58195C	Employee Plans Large Case Support Examination Procedures
4.71.22	01-2024	61728V	Employee Plans Compliance Unit (EPCU)
4.71.24	11-2019	61731S	Whistleblower Claims
4.71.25	12-2023	65117W	EP Examinations Fraud Procedures
4.71.26	09-2019	67325S	Case Selection Criteria
4.71.27	12-2023	68748F	Form 5329 Examination Procedures
4.72 Employee Plans Technical Guidelines			
4.72.2	11-2022	35951M	Cash or Deferred Arrangements
4.72.3	11-2022	35952X	Employee Contributions and Matching Contributions
4.72.4	11-2022	35953I	Employee Stock Ownership Plans (ESOPs)
4.72.5	11-2022	35954T	Top-Heavy Plans
4.72.6	11-2022	35955E	IRC 415(b)

IRM Number	Obs Date	Catalog Number	Title
4.72.7	11-2022	35956P	Examination Guidelines for IRC 415(c)
4.72.8	11-2022	35957A	Valuation of Assets in Defined Contribution Plans
4.72.9	11-2022	35958L	Qualified Joint and Survivor Annuity Requirements
4.72.10	11-2022	35959W	Single-Sum Distributions or Single-Sum Like Distributions
4.72.11	11-2022	35960X	Prohibited Transactions
4.72.13	11-2022	27872M	IRC 403(b) Plans
4.72.14	11-2022	32023H	Multiemployer Plan Examination Guidelines
4.72.15	11-2022	33534D	Internal Revenue Code (IRC) 404 Examination Guidelines
4.72.16	11-2022	33536Z	IRC 430 Examination Guidelines
4.72.17	12-2022	32409H	Simplified Employee Pensions (SEPs) and Salary Reduction Simplified Employee Pensions (SARSEPs)
4.72.18	01-2023	35924F	Nonbank Trustee Investigation Procedures
4.72.19	11-2022	55470G	IRC 457 Examination Guidelines
4.75 Exempt Organizations Examination Procedures			
4.75.4	09-2019	33208E	Case Selection and Delivery
4.75.5	09-2019	33209P	Information Items
4.75.7	04-2024	35904N	Exempt Organizations and Federal State Local /Employment Tax Case Assignment Guide
4.75.8	09-2019	51899J	Compliance Strategies and Critical Initiatives
4.75.9	10-2018	33263D	Exempt Organizations Compliance Area (EOCA)
4.75.10	01-2024	33212M	Exempt Organization Pre-contact Procedures
4.75.11	01-2024	33213X	On-Site Audit Guidelines
4.75.12	01-2024	33215T	Required Filing Checks and Package Audit Procedures
4.75.13	01-2024	33216E	Issue Development and Conclusion
4.75.15	01-2024	33218A	Closing Letters and Examination Reports
4.75.16	01-2024	33220M	Case Closing Procedures
4.75.17	01-2024	33221X	Mandatory Review
4.75.18	08-2018	33223T	Special Review
4.75.20	01-2024	33225P	Final Case Processing
4.75.21	01-2024	33226A	EO Special Examination Procedures
4.75.22	01-2024	33228W	EO Delinquent, Amended and Substitute for Return Procedures
4.75.24	01-2024	27552R	Organizations Covered by a Group Ruling
4.75.25	01-2024	33232E	Exempt Organizations Examinations Closing Agreements
4.75.26	08-2018	33233P	Tax Exempt Quality Measurement System (TEQMS)
4.75.27	10-2019	33236W	Office/Correspondence Examination Program (OCEP) and Exempt Organizations Compliance Unit (EOCU)
4.75.28	01-2024	33237H	Discrepancy Adjustments
4.75.31	01-2024	54706P	Conversion of Returns

IRM Number	Obs Date	Catalog Number	Title
4.75.32	01-2024	33238S	Declaratory Judgment Cases And The Administrative Record
4.75.34	01-2024	48088Q	Procedures for Disposition of IRC 501(p) Cases
4.75.35	01-2024	49383A	Fraud and Abusive Transaction Procedures
4.75.36	01-2024	54705E	Procedures For Processing Technical Advice Cases
4.75.37	01-2024	55996R	Claims, Requests for Abatement and Examination Reconsiderations
4.75.38	01-2024	67328Z	Small Employer Health Care Tax Credit Under Section 45R
4.75.39	01-2024	70892S	Church Tax Inquiries and Examinations Under IRC 7611
4.75.40	01-2024	71315K	Employment Tax Audit Procedures
4.76 Exempt Organizations Examination Guidelines			
4.76.1	09-2017	35990L	Exempt Organizations Examination Guidelines - Single Parent Title Holding Corporations IRC 501(c)(2)
4.76.2	09-2017	27781W	Exempt Organizations Examination Guidelines - Special Features of IRC 501(c)(3) Organizations
4.76.3	09-2017	33239D	Exempt Organizations Examination Guidelines - Public Charities
4.76.4	09-2017	33241P	Exempt Organizations Examination Guidelines - Private Foundations
4.76.5	09-2017	33242A	Exempt Organizations Examination Guidelines - Charitable Trusts (IRC 4947(a)(1) and 4947(a)(2))
4.76.6	09-2017	33244W	Exempt Organizations Examination Guidelines - Religious Organizations
4.76.7	10-2017	33247D	Church Tax Inquiries and Examinations - IRC § 7611
4.76.8	09-2017	33249Z	Exempt Organizations Examination Guidelines - Private and Charter Schools
4.76.9	09-2017	33252W	Exempt Organizations Examination Guidelines - Public Interest Law Firms
4.76.11	09-2017	33253H	Exempt Organizations Examination Guidelines - Educational Organizations Other Than Schools
4.76.12	09-2017	33254S	Exempt Organizations Examination Guidelines - All Other IRC 501(c)(3) Organizations
4.76.13	09-2017	35991W	Exempt Organizations Examination Guidelines - Civic Leagues, Social Welfare Organizations, and Local Associations of Employees, IRC 501(c)(4)
4.76.14	09-2017	35965A	Exempt Organizations Examination Guidelines - Labor, Agricultural, and Horticultural Organizations - IRC 501(c)(5)
4.76.15	09-2017	35992H	Exempt Organizations Examination Guidelines - Business Leagues IRC 501(c)(6)
4.76.16	09-2017	35930J	Exempt Organization Examination Guidelines - Social and Recreational Clubs - IRC 501(c)(7)
4.76.17	09-2017	35928X	Fraternal Beneficiary Societies exempt under Sections IRC 501(c)(8)and IRC 501(c)(10)
4.76.18	09-2017	35966L	Exempt Organizations Examination Guidelines - Voluntary Employees' Beneficiary Associations IRC 501(c)(9)
4.76.19	09-2017	35995O	Exempt Organizations Examination Guidelines - Teachers' Retirement Fund Associations IRC 501(c)(11)
4.76.20	09-2017	31453P	Exempt Organizations Examination Guidelines - Local Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or ...
4.76.21	09-2017	35987O	Exempt Organizations Examination Guidelines - Cemetery Companies - IRC 501(c)(13)
4.76.22	09-2017	35865Z	Exempt Organizations Examination Guidelines - Credit Unions / IRC 501(C)(14)

Obsolete IRM Sections

IRM Number	Obs Date	Catalog Number	Title
4.76.23	09-2017	35974L	Exempt Organizations Examination Guidelines - Small Insurance Companies or Associations, IRC 501(c)(15)
4.76.24	09-2017	35967W	Corporations Organized To Finance Crop Operations IRC 501(c)(16)
4.76.25	09-2017	35968H	Exempt Organizations Examination Guidelines - Supplemental Unemployment Benefit Trusts IRC 501(c)(17)
4.76.26	09-2017	35994D	Exempt Organizations Examination Guidelines - Veterans' Organizations
4.76.27	09-2017	35933Q	Exempt Organizations Examination Guideines - Black Lung Benefit Trusts IRC 501(c)(21)
4.76.28	09-2017	35937I	Exempt Organizations Examination Guidelines - Multiple Parent Title Holding Companies
4.76.29	09-2017	33259V	Exempt Organizations Examination Guidelines - Apostolic Associations - IRC 501(d)
4.76.30	09-2017	33262S	Exempt Organizations Examination Guidelines - Political Organizations (IRC 527)
4.76.31	09-2017	27782H	Exempt Organizations Examination Guidelines - Health Maintenance Organizations
4.76.50	09-2017	35822I	Examinations Of Organizations Conducting Gaming Activities
4.76.51	09-2017	33266K	Exempt Organizations Examination Guidelines - Fund-raising Activities
4.80 Government Entities Examinations			
4.80.1	02-2024	71643F	Technical Assistance and Technical Advice Requests
4.81 Tax Exempt Bonds (TEB) Examination Program and Procedures			
4.81.1	09-2019	35428S	Tax Exempt Bonds Examination Process Overview
4.81.2	10-2019	52554D	Examination Selection
4.81.3	05-2019	51854W	Questionnaire Compliance Check Projects
4.81.4	09-2019	55320Z	Examination Planning
4.81.5	02-2024	51852A	Conducting the Examination
4.81.6	02-2024	54530N	Closing Agreements
4.81.7	02-2024	51851P	Bondholder Identification and Referrals
4.81.9	09-2018	68186N	Technical Advice Requests
4.81.10	08-2018	51850E	Quality Review
4.81.11	09-2019	51849D	Tax Exempt Bonds Referral Program
4.81.14	02-2024	68190V	Unagreed Issues
4.82 Tax Exempt Bonds Examination Guidelines			
4.82.1	09-2016	35429D	Examining Qualified Small Issue Bonds
4.82.2	02-2024	68189U	Arbitrage Payment Refund Claim Procedures
4.86 INDIAN TRIBAL GOVERNMENTS (ITG) PROCEDURES			
4.86.1	12-2023	34422U	Indian Tribal Governments Administration and Policy
4.86.2	09-2019	67780V	Classification, Case Selection and Referral Procedures
4.86.3	03-2020	67781G	Title 26 Compliance Checks
4.86.5	12-2023	67969A	Conducting Indian Tribal Government Examinations
4.86.10	04-2019	68028G	Compliance and Program Management (CPM) Responsibilities

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

Part 5: Collecting Process

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

Part 6: Human Resources Management

6.250 Strategic Human Capital Management			
6.250.1	03-2026	34093Z	Policies, Requirements, Responsibilities, and Strategies
6.250.2	03-2026	53487H	Internal Revenue Service Enterprise Workforce Planning
6.430 Performance Management			
6.430.2	06-2026	37672G	Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)
6.430.3	06-2026	37673R	Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts

IRM Number	Obs Date	Catalog Number	Title
6.430.5	06-2026	37675N	Performance Appraisals for Temporary Assignments
6.715 Voluntary Separations and Reductions in Grade or Pay			
6.715.1	05-2025	33016C	Policies, Responsibilities, Requirements, and Procedures
6.751 Discipline and Disciplinary Actions			
6.751.1	05-2025	33018Y	Discipline and Disciplinary Actions: Policies, Responsibilities, Authorities, and Guidance
6.752 Disciplinary Suspensions and Adverse Actions			
6.752.2	05-2025	33020K	Adverse Actions
6.771 Agency Grievance System			
6.771.2	02-2018	33022G	Grievance Examiner Handbook

Part 7: Rulings and Agreements

7.1 TE/GE Administrative Procedures and Programs			
7.1.4	10-2017	32503U	Exempt Organizations Technical Advice Procedures
7.14 Employee Plans EDS User Manual			
7.14.4	08-2025	27764L	Letter Generation
7.20 Exempt Organizations Determination Letter Program			
7.20.8	10-2017	51787Q	Donor-Advised Funds Guide Sheet
7.25 Exempt Organizations Determinations Manual			
7.25.1	12-2019	27756L	Exempt Organizations Determination Program Overview
7.25.2	11-2019	35979O	Single Parent Title Holding Corporations
7.25.3	12-2019	36070U	Religious, Charitable, Educational, Etc., Organizations
7.25.4	12-2019	35941Q	Civic Leagues, Social Welfare Organizations and Local Associations of Employees
7.25.5	11-2019	35969S	Labor, Agricultural, and Horticultural Organizations
7.25.6	12-2019	35975W	Business Leagues
7.25.7	12-2019	36088A	Social and Recreational Clubs
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

IRM Number	Obs Date	Catalog Number	Title
7.25.24	12-2019	35980P	Cooperative Hospital Service Organizations
7.25.25	11-2019	35946T	Feeder Organizations
7.25.26	12-2019	36093T	Amateur Sports Organizations
7.25.28	11-2019	34255N	The National Railroad Retirement Investment Trust
7.25.41	12-2019	35947E	Insurance Activities
7.25.42	11-2019	36085T	Qualified State-Sponsored High Risk Insurance Organizations
7.25.43	12-2019	36086E	Qualified State-Sponsored Workers' Compensation Organizations
7.25.44	11-2019	36087P	Qualified Tuition Programs
7.25.45	12-2019	48237B	Suspension of Exempt Status Under IRC 501(p)
7.26 Private Foundations Manual			
7.26.1	12-2019	35985S	Introduction to Private Foundations and Special Rules Under IRC508
7.26.2	12-2019	36015V	Private Foundations Defined – IRC 509(a)(1) Exclusions (OtherThan IRC 170(b)(1)(A)(vi)) and IRC 509(a)(4) Exclusion
7.26.3	11-2019	73145Q	Private Foundations Defined — IRC 509(a)(1) and 170(b)(1)(A)(vi)Exclusion
7.26.4	11-2019	35854S	Private Foundations Defined IRC 509(a)(2) Exclusion
7.26.5	11-2019	36016G	Private Foundations Defined— IRC 509(a)(3) Exclusion
7.26.6	12-2019	35926B	Private Operating Foundations—IRC 4942(j)(3)
7.26.7	12-2019	35989K	Termination of Private Foundation Status
7.26.15	12-2019	36098W	IRC 4947 Trusts
7.27 Exempt Organizations Tax Manual			
7.27.3	12-2019	36074M	Prohibited Transactions and Income Accumulations
7.27.4	12-2019	36075X	Taxation of Unrelated Business Income
7.27.5	12-2019	36076I	Unrelated Trade or Business
7.27.6	12-2019	36077T	Computation of Unrelated Business Tax Income
7.27.7	12-2019	35986D	Computation of Unrelated Business Taxable Income for Social Clubs
7.27.8	12-2019	36089L	Unrelated Debt-Financed Income
7.27.9	12-2019	36090M	Debt—Financed Property
7.27.10	12-2019	36091X	Acquisition Indebtedness
7.27.11	12-2019	36080Q	Political Organizations
7.27.12	12-2019	33267V	IRC 6033(e)(2) - Proxy Tax on Lobbying and Political Expenditures
7.27.14	12-2019	35927M	Tax on Net Investment Income of Private Foundations
7.27.15	12-2019	27564J	Taxes on Self-Dealing
7.27.16	12-2019	35830I	Taxes on Foundation Failure to Distribute Income
7.27.17	12-2019	35963E	Taxes on Excess Business Holdings
7.27.18	12-2019	35988Z	Taxes on Investments Which Jeopardize Charitable Purposes
7.27.19	12-2019	35964P	Taxable Expenditures of Private Foundations
7.27.20	12-2019	35935M	Disqualified Persons as Defined in IRC 4946
7.27.27	12-2019	35949A	Application of Taxes and Denial of Exemption to Certain Foreign Organizations

IRM Number	Obs Date	Catalog Number	Title
7.27.30	12-2019	39745U	Taxes on Excess Benefit Transactions
7.29 Exempt Organizations Technical Rulings and Guidance			
7.29.1	10-2018	51150X	Overview
7.29.3	09-2018	51153E	Exempt Organizations Technical Procedures

Part 8: Appeals

8.20 Account and Processing Support (APS)			
8.20.2	12-2024	33441R	IDRS Transcripts and Automated Systems

Part 10: Security, Privacy and Assurance

10.2 Physical Security Program			
10.2.4	09-2018	51715W	Overview of ID Media
10.2.11	02-2023	51724H	Basic Physical Security Concepts
10.2.12	05-2020	51725S	Security Guard and Explosive Detector Dog Services and Programs
10.2.13	05-2018	51726D	Information Protection
10.2.15	02-2023	51729K	Minimum Protection Standards (MPS)
10.4 Physical Security Information for Managers			
10.4.1	11-2016	51731W	Managers Security Handbook
10.8 Information Technology (IT) Security			
10.8.3	04-2017	49374P	Audit Logging Security Standards
10.8.7	07-2020	53313Q	Mac OS X Security Policy
10.8.9	07-2020	53314B	Virtualization Security Policy
10.8.10	08-2020	50850U	Linux and Unix Security Policy
10.8.20	07-2020	50853B	Windows Security Policy
10.8.30	08-2020	50509G	Unisys Operating Systems Security Standards
10.8.32	08-2020	50510H	IBM Mainframe System Security Requirements
10.8.40	07-2019	50854M	Wireless Security Policy
10.8.52	01-2026	51042W	IRS Public Key Infrastructure (PKI) X.509 Certificate Policy

Part 11: Disclosure, Communications, and Liaison

11.1 Communications			
11.1.2	04-2026	33001D	News Coverage of Tax Prosecutions
11.3 Disclosure of Official Information			
11.3.8	10-2021	30431R	Disclosure of Written Determinations
11.3.14	02-2020	30437F	Privacy Act General Provisions
11.3.15	02-2020	30438Q	Privacy Act Publication and Reporting Requirements
11.3.16	02-2020	30439B	Privacy Act Notification Programs
11.3.17	02-2020	30440C	Privacy Act Recordkeeping Restrictions
11.3.18	02-2020	30441N	Privacy Act Access and Amendment of Records
11.3.19	02-2020	30442Y	Privacy Act Accounting for Disclosures
11.3.20	02-2020	30443J	Personnel Records

IRM Number	Obs Date	Catalog Number	Title
11.3.33	12-2020	30456M	Other Disclosures to State and Local Governments
11.3.38	03-2025	30462Q	Role and Responsibilities of Disclosure Managers
11.53 Small Business/Self-Employed			
11.53.2	07-2025	48691T	SB/SE CSO Communications
11.55 Wage and Investment			
11.55.1	03-2017	35857Z	Internet Content Publishing Process (ICPP) Management Document

Part 13: Taxpayer Advocate Service

13.1 Taxpayer Advocate Case Procedures			
13.1.1	07-2025	30650A	Taxpayer Advocate Case Procedures, Legislative History and Organizational Structure
13.1.2	08-2025	30652W	Internal Revenue Service Restructuring and Reform Act of 1998 (RRA98)
13.1.3	03-2022	30653H	Definition of Terms/Use of Abbreviations
13.2 Systemic Advocacy			
13.2.4	09-2025	58125E	Information Gathering Projects (IGP)
13.2.6	09-2025	73768V	Immediate Interventions
13.4 TAS TAMIS Guide			
13.4.1	08-2021	32655X	General TAMIS Information
13.4.3	08-2021	35621V	TAMIS Training
13.4.4	08-2021	35622G	Navigation/Querying
13.4.5	08-2021	35623R	Initiating and Working a Case on TAMIS
13.4.6	08-2021	35624C	Management Inventory Screens
13.4.7	08-2021	35625N	Administrative Reports
13.4.8	08-2021	35626Y	Report Writing

Part 20: Penalty and Interest

20.2 Interest			
20.2.12	01-2017	32975S	Employment Taxes

Part 21: Customer Account Services

21.2 Systems and Research Programs			
21.2.5	06-2017	36810A	Miscellaneous Forms and Processing
21.3 Taxpayer Contacts			
21.3.12	06-2017	55809H	Taxpayer Contacts - Accounts Management Balance Due Contacts
21.3.13	10-2017	66360P	Department of Education (ED) Procedures
21.7 Business Tax Returns and Non-Master File Accounts			
21.7.5	10-2020	36845R	Estate and Gift Tax Returns
21.7.8	08-2021	36848Y	Excise Taxes
21.8 International			
21.8.7	07-2025	69286Y	Form-Related Communication
21.10 Quality Assurance			
21.10.4	08-2022	66103S	Customer Satisfaction Surveys

IRM Number	Obs Date	Catalog Number	Title
-------------------	-----------------	-----------------------	--------------

Part 22: Taxpayer Education and Assistance

22.40 Federal, State and Local Governments

22.40.1	03-2022	38104J	Outreach
---------	---------	--------	----------

22.41 Indian Tribal Governments

22.41.1	06-2021	35210K	Outreach
---------	---------	--------	----------

22.42 TEB Taxpayer Education and Assistance

22.42.1	05-2019	35364J	Tax Exempt Bonds Customer Education and Outreach
---------	---------	--------	--

Part 25: Special Topics

25.2 Information and Whistleblower Awards

25.2.3	02-2020	27546N	Reimbursements to State/Local Law Enforcement Agencies
--------	---------	--------	--

25.2.10	07-2025	71316V	Guidance for SB/SE Initial Claim Evaluation (ICE) Team
---------	---------	--------	--

25.5 Summons

25.5.11	04-2019	27540Z	Title 31 Bank Secrecy Act Summons
---------	---------	--------	-----------------------------------

25.7 Exempt Organizations Business Master File

25.7.3	01-2022	27772L	Group Exemption Procedures
--------	---------	--------	----------------------------

25.7.5	01-2022	27774H	Exempt Organizations Extracts and On-Line Programs
--------	---------	--------	--

25.7.6	01-2022	27776D	Cumulative List (Publication 78)
--------	---------	--------	----------------------------------

25.7.7	01-2022	35833P	EO/BMF Reports
--------	---------	--------	----------------

25.15 Relief from Joint And Several Liability

25.15.11	10-2017	30275R	Taxpayer Advocate Service Contacts and Identity Theft Referrals
----------	---------	--------	---

25.15.12	06-2021	30276C	Appeals Procedures
----------	---------	--------	--------------------

25.15.16	10-2016	49557G	Telephone Contacts
----------	---------	--------	--------------------

25.18 Community Property

25.18.3	02-2018	38254Q	Innocent Spouse Relief and Community Property
---------	---------	--------	---

25.19 Health Coverage Tax Credit (HCTC)

25.19.1	07-2017	39701S	General Information
---------	---------	--------	---------------------

25.19.2	07-2017	39702D	Customer Service
---------	---------	--------	------------------

25.19.3	07-2017	39704Z	Eligibility
---------	---------	--------	-------------

25.19.4	07-2017	39705K	Registration
---------	---------	--------	--------------

25.19.5	07-2017	39706V	Payments
---------	---------	--------	----------

25.19.6	07-2017	39707G	Additional HCTC Guidelines
---------	---------	--------	----------------------------

25.19.7	07-2017	50495D	Systems Operations (SO)
---------	---------	--------	-------------------------

25.19.8	07-2017	50497Z	Campus Management Operations (CMO)
---------	---------	--------	------------------------------------

25.21 Affordable Care Act

25.21.2	02-2025	66328P	Insurance Provider Fee
---------	---------	--------	------------------------

25.23 Identity Protection and Victim Assistance

25.23.5	10-2017	67665F	ACSS IDT Processing
---------	---------	--------	---------------------

25.23.6	10-2017	67666Q	CSCO/ASFR IDT Processing
---------	---------	--------	--------------------------

25.23.7	09-2017	67667B	AUR Identity Theft Processing
---------	---------	--------	-------------------------------

IRM Number	Obs Date	Catalog Number	Title
25.23.8	09-2017	67668M	Identity Protection and Victim Assistance - Campus Exam Identity The ft Processing
25.24 Return Preparer Misconduct Program			
25.24.3	09-2017	67655J	Return Preparer Misconduct Program - Return Preparer Misconduct - Compliance
25.32 Direct File			
25.32.1	09-2026	94526P	Direct File Pilot - Customer Support

Part 30: Administrative

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

Part 31: Guiding Principals

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

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

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

Part 39: General Legal Services

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