# URGENT MESSAGE TO

## U.S. President, Congress & Constituents

The richest family in America needs your urgent intervention to stop a criminal conspiracy inside of the Internal Revenue Service (IRS) hiding all its Multi-Trillion Estate Taxation impeding them the donation of billions to the American Charities, including the ones located at your State.

A $100 Million compensation per fiscal year is available for all private helping parties; like bankers, attorneys, lobbyists, accountants, public relations firms and the general public.

For more information write at:
info@eblm.us

**Estate of Basilio Lopez Martin**
**WWW.EBLM.US**

Click here to see the public awareness campaign at the White House

1.11.8
Servicewide Electronic Research Program (SERP)

# Table of Contents

Exhibits

**1.11.8.1**
**(01-01-2008)**
**Overview**

(1) This section provides employees and managers with information on the electronic research source SERP (Servicewide Electronic Research Program).

(2) SERP is designed to provide employees with intranet access to Internal Revenue Manuals (IRMs), other reference materials, and frequently referenced documents.

(3) The objectives of the SERP staff are to:

a. Maintain a liaison with operating/functional divisions to ensure they are familiar with SERP procedures.
b. Participate in the operating divisions' process for issuing IRMs and other published documents, along with alerts and update releases.
c. Work with the content owners for timely release of information.
d. Communicate with end-users through a feedback process to ensure their needs are met.
e. Act as liaison between authors of technical documents and end-users to ensure the information available is accurate.
f. Provide employees with prompt access to the information required to perform their jobs.

(4) SERP provides many operating/functional divisions a research service for a variety of topics including:

- IRMs and IRM Procedural Updates (IPU)

***Note:*** SERP does not host all of the Service's IRMs. Visit *http://serp.enterprise.irs.gov/databases/irm.dr/irms.html* to identify the IRMs currently available on SERP.

- Correspondex Integrated Data Retrieval System (IDRS) letters
- Forms
- Publications
- Text provided for publication
- Information alerts
- Job Aids
- Supplemental information documents developed by authorized submitters

(5) To access SERP, go to:

- *http://serp.enterprise.irs.gov* in a web browser; or
- Click on SERP in the Employee Tools/Services box on the IRWeb Website at *http://irweb.irs.gov* .

**1.11.8.1.1**
**(01-01-2008)**
**Benefits to Hosting Content on the SERP Website**

(1) The SERP staff creates Web pages using content provided by the customer. SERP ensures content is accessible by users of assisted technology, such as Job Access With Speech (JAWS) in compliance with Section 508.

(2) SERP receives over 55,000 visitors on a daily basis allowing the content to receive maximum exposure.

(3) Alerts received by 1:00 PM, Mountain Time (MT), are posted to SERP by 6:00 AM, Eastern Time (ET), the following business day.

(4) IPUs are posted 24-48 hours from receipt.

(5) Other content is generally posted within 24-48 hours depending on the type of information received.

(6) SERP Web servers are among the most reliable within the IRS.

**1.11.8.2 (04-25-2008) Content Owner**

(1) A content owner is a person who:

a. Has technical material placed on SERP (IRM, Job Aid, Contact Listing).
b. “Owns” the actual content.
c. Is responsible for ensuring content is accurate and current by issuing interim guidance and annual updates.

(2) Prior to placing material on SERP, the content owner must consent to SERP requirements. See IRM 1.11.8.6, Prerequisites for Hosting Content on the SERP Website.

(3) Any changes (temporary or permanent) to the actual ownership of the content must be reported to SERP via the **CTR ODN SERP SECT@irs.gov* mailbox. Also, the new content owner must complete a SERP Application form listing all IRMs/content for which he or she is responsible. This will ensure that SERP feedback is directed to the appropriate owner.

**1.11.8.3 (03-10-2009) Authorized Submitter**

(1) An authorized submitter is a person who is authorized to submit content changes to SERP. IRM authors as well as their direct managers and senior analysts are considered authorized submitters. See IRM 1.11.8.8., Updating Content on the SERP Website.

***Note:*** Organizations have the option to designate additional authorized submitters as needed.

(2) Authorized submitters are listed on the *Authorized Submitter Listing* or the *IRM Authors Listing* .

(3) To be added to the SERP Authorized Submitter Listing or the IRM Authors Listing, the submitter’s manager must complete and submit the *Authorized Submitter Form*.

(4) Once added, any changes/updates (temporary or permanent) to an authorized submitter’s information can be made by the employee, and must be reported to SERP via the *Authorized Submitter Form*.

**1.11.8.4 (01-01-2008) IRM Author Roles and Responsibilities**

(1) IRM Authors must use the approved IRM Authoring Tool software to develop and edit IRM procedures.

***Note:*** Contact your Internal Management Documents (IMD)/IRM Coordinator for software training. Visit the Knowledge Services Extensible Markup Language (XML) / Standard Generalized Markup Language (SGML) Help Desk at *http://xmlhelpdesk.irs.gov* for answers to Frequently Asked Questions or call (202) 622-1557 with any questions/problems.

(2) Ensure the IRM Authoring Tool is the most current version available.

(3) Authors and their managers are responsible for ensuring:

a. IRM procedures are correct.

b. All procedures/instructions included in the IRM reflect the current operating environment and business practices. Local procedures are not used unless authorized by Headquarters, (e.g., memos, desk guides).

***Note:*** SERP is not a substitute for published IRM revisions and IRM Updates on SERP are not intended for overage IRMs. Do not submit updates of entire IRM sections to SERP. The Publishing and Clearance process must be followed.

c. Graphics/Job Aids (i.e., if/then tables, exhibits, charts/graphs, screen displays) are current and compliant with Section 508 (Accessibility Compliance Requirements).

***Note:*** To be compliant with Section 508, all IRM graphics must include a verbal descriptive narrative (VDN) (line-by-line text). Line-by-line text may be used in lieu of graphics. See Exhibit 1.11.8-1 through Exhibit 1.11.8-7

d. References/cross-references made to other items are kept up-to-date.
e. Procedures are user-friendly and do not duplicate other IRM procedures.
f. All Official-Use-Only (OUO) information is properly tagged.
g. Reference citations for citing law (i.e., United States Code, Code of Federal Regulations, Revenue Procedures, Revenue Rulings, etc.), are correct; refer to IRM *1.11.2.8.3.2*, Citing the Law, for examples of reference citations.
h. IRM procedures identify when specific work areas or units are required to complete certain tasks (e.g., transfer case to hard core payment tracers).
i. Comments received from Document Clearance process are included in the IRM revision unless otherwise noted.
j. All references are in accordance with SERP citation standards. See Exhibit 1.11.8-7.

***Note:*** IRM Authors can obtain the latest published IRM from the Electronic Publishing website through the IRM Numerical Index at *http://publish.no.irs.gov/pubsys/irm/numind.html* . Use this file to update for the next revision.

1.11.8.4.1
(02-14-2008)
**New IRM Authors**

(1) New IRM authors must:

a. Complete the IRM Authorized Submitter form if author will be the authorized submitter of alerts and updates or if changes to the author's status needs to be made. See IRM 1.11.8.3, Authorized Submitter.
b. Complete an Online 5081 (OL5081) and a SERP Feedback Application form in order to provide responses to SERP Feedback regarding your IRM.

***Note:*** Select MS00059-DEV-WEBFARM-SERP-DEV-FEEDBACK (SERP) through the OL5081 application.

See IRM 1.11.8.11, SERP Feedback Application.

c. Read the SERP IRM/LEM Update Form instruction document before using the SERP IRM/LEM Update form. See IRM 1.11.8.8.1 , Updating IRMs.
d. Use the SERP IRM/LEM Update Submission Form to submit updates regarding the IRM. See IRM 1.11.8.8.1, Updating IRMs.
e. Participate in the annual IRM certification to ensure current and accurate information is being hosted on SERP. See IRM 1.11.8.12, Content Certification Process.

1.11.8.5
(01-01-2008)
**Writing Section 508 Compliant Content**

(1) All content hosted on SERP must be compliant with Section 508 (i.e. IRMs, alerts, Job Aids, etc.). This ensures all information on the SERP site is accessible by users of adaptive software (i.e. visually impaired).

(2) Tables must be structured as follows:

- Hyper Text Markup Language (HTML)/SGML format must contain the appropriate Section 508 compliant tags.
- Tables received in a Word format must be structured in order to facilitate the addition of the Section 508 tags.
- Tables must contain at least one Header Row (unless table is used only for alignment) with no embedded (sub-) headers, columns or rows.

(3) Graphics (including images and/or screen captures) must be in one of the following formats:

- Tagged Image File Format (.tif)
- Graphic Interface Format (.gif)
- Joint Photographic Experts Group (.jpg)
- Portable Document Format (.pdf)

***Reminder:*** Graphics in the IRM can only be TIFF or PDF format.

***Note:*** Include the appropriate Section 508 alternative text tags; or, text alternative. See Exhibit 1.11.8-6. Section 508 Compliant Computer Screen Display.

(4) All Portable Document Format (.pdf) files must meet Section 508 compliance before forwarding to SERP. If the version of Adobe Acrobat is prior to Version 6.0, a "make accessible plug-in" for your Adobe software is found at *http://www.adobe.com/support/downloads* . The full version of Adobe Acrobat is required for the plug-in to operate.

(5) Refer to the *Information Resources Accessibility Program (IRAP)* Website or the *Alternative Media Center* (AMC) for more information on Section 508.

1.11.8.6
(01-01-2008)
**Prerequisites for Hosting Content on the SERP Website**

(1) To post alerts on SERP the initiator must:

a. Ensure the accuracy of the information.
b. Secure approval from an authorized submitter who forwards the alert to SERP via the **CTR ODN SERP SECT* mailbox. See IRM 1.11.8.3, Authorized Submitter, for additional information.

(2) To post an IRM on SERP the submitter must:

a. Provide an annual revision to Media and Publications in accordance with IRM *1.11.2*.

***Note:*** SERP will request the IRM file and graphics from Media and Publications and use these files to post the IRM to the SERP Website.

b. Secure approval from an authorized submitter. See IRM 1.11.8.3, Authorized Submitter.
c. Ensure content is kept current by providing IRM Procedural Updates to SERP. See IRM 1.11.8.8., Updating Content on the SERP Website.

***Note:*** An IPU revises or corrects existing IRM information on SERP only. All other IRM formats, including the published version available to the public, will not be updated.

(3) To post other content on SERP the submitter must:

a. Receive approval from the SERP staff.
b. Ensure content is kept current. See IRM 1.11.8.12. , Content Certification Process.

1.11.8.7
(01-01-2008)
**Adding Content to the SERP Website**

(1) Submitters must follow the instructions listed in the following subsections for each type of content being added to the SERP Website.

1.11.8.7.1
(02-14-2008)
**Adding IRMs**

(1) To post an IRM currently not on SERP, the IRM author must:

a. Contact the SERP staff and request the IRM be added to the SERP Website via e-mail to **CTR ODN SERP SECT*.
b. Complete the IRM Authorized Submitter form if you are the authorized submitter of alerts and updates or if changes to your status need to be made. See IRM 1.11.8.3, Authorized Submitter.
c. Complete an OL5081 and a SERP Feedback Application form in order to provide responses to SERP Feedback regarding your IRM.

***Note:*** Select MS00059-DEV-WEBFARM-SERP-DEV-FEEDBACK (SERP) through the OL5081 application. See IRM 1.11.8.12, SERP Feedback Application.

(2) After a SERP approved IRM is published, the SERP staff downloads the IRM files directly from the Electronic Publishing website and converts the files to HTML for posting to SERP; this is transparent to IRM Authors.

(3) Upon completion of the above, the SERP staff notifies the author once the IRM is posted on SERP.

1.11.8.7.2
(01-01-2008)
**Adding Alerts**

(1) An Alert presents information that does not change current IRM procedures or guidelines.

(2) Use Alerts to notify users of system problems, changes, and information (e.g., Disaster Assistance Information) that do not require an IRM procedure/instruction change.

(3) Complete all fields on the SERP Alert Submission Form. See IRM 1.11.8.7.2.1, for specific information about the SERP Alert Submission Form.

(4) Secure necessary approvals for information provided in the alert, if required.

(5) Forward the alert to the SERP authorized submitter. The authorized submitter forwards via e-mail to SERP at **CTR ODN SERP SECT*.

***Note:*** Incomplete forms could delay alert from posting. See IRM 1.11.8.10., Time Frames for Posting to SERP.

1.11.8.7.2.1
(01-01-2010)
**SERP Alert Submission Form**

(1) Complete the form, reviewing the instructions if necessary. A link to step-by-step instructions is located at the top of the Alert Submission Form, or can be found at *http://serp.enterprise.irs.gov/exc-srch/submissionForm/submissionForm_alert_instructions.htm* .

(2) Once completed, click “Submit” at the bottom of the form, and the data from the form will be placed into an e-mail.

(3) If your organization requires review of the submission prior to sending it to SERP, or if you are not the authorized submitter, address the e-mail to the reviewer/authorized submitter, and send. The reviewer/authorized submitter will forward the e-mail to **CTR ODN SERP SECT*.

1.11.8.7.2.2
(01-01-2008)
**SERP Alerts with Disaster Criteria**

(1) SERP Alerts with disaster criteria must be coordinated with the Disaster Program Office to prevent duplication and assure consistency. Disaster criteria may include one or more of the following words:

- Disaster
- Emergency
- Federal Emergency Management Agency (FEMA)
- Fire
- Flooding
- Hurricanes
- -O Freeze
- -S Freeze
- Severe Storms
- Tornados
- Tragedy

(2) All SERP alerts containing disaster criteria must be coordinated with the Disaster Program Office and contain the following organization symbols in the SERP Alert Submission Form “On-Line Clearance” field. **SE:S:CLD:SLHQ**

**Contact Points:** A Disaster Program Office senior analyst listed on the *National Disaster Assistance Coordinators* Website.

(3) Employees issuing SERP alerts with disaster criteria must advise the SERP staff which of the links below to place the alert under.

- *Hurricanes*
- *Severe Storms*
- *Other Disaster/Emergency Relief*

(4) If a prior alert should be updated with new information, the alert must be revised and show new information highlighted in yellow. SERP does not allow supplemental alerts with a reference to a prior alert—all information must be contained in one alert.

(5) The SERP staff will return any Alerts containing disaster criteria to the originator if the following items are not present:

- Organizational symbol code SE:S:CLD:SL-HQ:PPL in the SERP Alert Submission form “On-Line Clearance” field.
- Major Disaster Relief Guideline link on the *SERP Disaster Home Page* to place the alert under. (i.e. Hurricanes, Severe Storms, Other Disaster/Emergency Relief)

**1.11.8.7.3**
**(03-10-2009)**
**Adding Newsflash Items**

(1) The primary purpose of the SERP Newsflash is to post daily IRM/LEM Updates, Alerts, Priority News and miscellaneous SERP topic updates.

***Note:*** Beginning June 2010, the SERP staff will no longer process LEM updates.

(2) The SERP Newsflash can also be used to provide users with *brief* information which does not require an Update or Alert.

***Example:*** The Technical Communication Team has redesigned its Website. Check out the additional features.

(3) To submit items for the Newsflash, an authorized submitter can send a written request via e-mail to **CTR ODN SERP SECT*.

(4) Unless otherwise specified, SERP Newsflash items run for one day. Upon request, a SERP Newsflash item may be moved to the Priority News where it can remain for a period of up to one week. If there is a need for a Priority News item to remain for more than one week, include a justification with your request.

**1.11.8.7.4**
**(01-01-2008)**
**Adding Content to SERP Tabs and Buttons**

(1) To submit a request to add content under one of the SERP tabs or buttons, an authorized submitter can send the request via e-mail to **CTR ODN SERP SECT*. Include the following information:

- Content owner's name
- Content owner's phone number
- Content owner's fax number
- Content owner's organization symbols
- Frequency (indicate how often the content will be updated)
- SERP tab or button (suggest under which tab or button the content should be incorporated)
- Content title
- Content to be added

(2) If approved, the SERP staff provides the content owner with SERP requirements and, upon concurrence, places content on SERP.

(3) The SERP staff notifies the content owner once the content has posted to SERP.

**1.11.8.7.5**
**(01-01-2008)**
**Adding Job Aids**

(1) A job aid may be an IRM exhibit, an IRM Job Aid on SERP, a Technical Communications Document (TCD) Job Aid, or a document used as training material.

***Note:*** All procedural/instructional information, or "instructions to staff", **must** be incorporated in the IRM.

(2) Prepare all job aids (e.g., exhibits, charts, graphs) in a "user friendly" Word or .pdf format.

***Note:*** All .pdf files must meet Section 508 compliance before forwarding to SERP. See IRM 1.11.8.5, Writing Section 508 Compliant Content for more information.

(3) Graphics created with other software packages (i.e., PageMaker, Visio, etc.) must be converted to a *.gif, *.pdf, or *.jpg format and contain the appropriate Section 508 alternative text tags or have a text alternative.

(4) IRM job aids must contain an IRM reference and be approved by the responsible IRM Author/analyst.

(5) Locally prepared job aids must be submitted to the appropriate BOD training analysts and/or the Training and Miscellaneous Section for approval.

(6) IRM Authors must review and update existing job aids with current IRM references each time procedures change in the IRM.

(7) Submit job aids via e-mail to **CTR ODN SERP SECT*, including the following information:

- Content owner name
- Content owner phone number
- Content owner fax number
- Content owner organization symbols
- Frequency (indicate how often the content will be updated)
- Content title
- Content to be added

1.11.8.8
(01-01-2008)
**Updating Content on the SERP Website**

(1) Updating content on SERP ensures the most current information is provided to users.

1.11.8.8.1
(01-01-2008)
**Updating IRMs**

(1) An IPU revises or corrects existing IRM information on SERP only. All other IRM formats, including the published version available to the public, will not be updated. Updates are made via the *SERP IRM/LEM Update Submission Form*.

***Note:*** For editorial corrections (e.g., grammatical, spelling, punctuation and broken links), a SERP IRM/LEM Update Submission Form is not required. Contact the SERP Office directly to make corrections via e-mail to **CTR ODN SERP SECT*.

(2) See IRM 1.11.8.8.1.1, for specific information about completing the SERP IRM/LEM Update Submission Form.

(3) If required, forward the e-mail created by the SERP IRM/LEM Update Submission Form to an authorized submitter and/or management point of contact for approval. See IRM 1.11.8.3, Authorized Submitter, for additional information.

1.11.8.8.1.1
(01-01-2010)
**SERP IRM/LEM Update Submission Form**

(1) The SERP IRM/LEM Update Submission Form is used to gather detailed information about an IRM update and to assist the IRM author in determining whether the update meets E-FOIA criteria, in accordance with IRC 5 U.S.C. 552(a)(2)(C).

(2) With each interim IRM update, the author will access the *SERP IRM/LEM Update Submission Form*, make the E-FOIA determination, complete the form, and submit it to SERP via e-mail, along with the updated IRM file.

(3) To use the form:

- Access the form at *SERP IRM/LEM Update Submission Form*.
- Complete the form, reviewing the instructions if necessary. A link to step-by-step instructions is located at the top of the IRM/LEM Update Submission Form or can be found at *http://serp.enterprise.irs.gov/exc-srch/submissionForm/submissionForm_ipu_instructions.htm* .
- Once completed, click "Submit" at the bottom of the page, and the data from the form will be placed into an e-mail.
- If your organization requires review of the submission prior to sending it to SERP, or if you are not the authorized submitter, address the e-mail to the reviewer/authorized submitter, attach the updated IRM file, and send. The reviewer/authorized submitter will forward the e-mail to *CTR ODN SERP SECT.

1.11.8.8.1.2
(01-01-2008)
**IRM Authoring Tool**

(1) All IRM sections must use the current IRM Authoring Tool to update the IRM section.

(2) Update the IRM file using the "Change Tracking" feature.

(3) When using the IRM Authoring Tool, the IRM Authors track or highlight changes. The IRM Authoring Tool contains a "change" tag feature, allowing the IRM Author to highlight IRM changes. After SERP has processed the IRM file, the "changes" will display with a yellow background. The printed version displays a light gray background.

(4) The date highlighted in yellow at the top of a subsection reflects the last update received from the author; the corresponding text is also highlighted. Highlighting of previously updated text is removed.

(5) It is important authors utilize the Citation tag in the IRM Authoring Tool to identify links to IRMs, Forms, Publications, Documents, LEMs, Computer Paragraph (CP) Notices, Letters, etc. In addition, authors should use the IRM Citation Standards.

***Note:*** The <seealso > element should be used to cross-reference IRM subsections within the same IRM.

***Note:*** Do not accept changes until the IRM file is processed and returned from a member of the SERP staff.

(6) For the first update of the year and any subsequent changes, change "Purpose" to "This transmits an interim procedural update"; "Effect on Other Documents" must include any interim guidance memos being impacted.

(7) Add the changed item to the Nature of Changes with a brief description and the entire IRM reference where the change occurred.

***Example:*** "IRM 21.6.3.5(1), 3rd bullet added Freeze Code Procedures."

(8) Use the literal (MM-DD-YYYY) to indicate a change to the affected subsection date.

***Note:*** Subsection dates must be inside of parentheses


**Figure 1.11.8-1**

(9) After approval, the authorized submitter forwards the IRM file and the SERP IRM/LEM Update Submission Form to the SERP staff via e-mail to: **CTR ODN SERP SECT*.

***Note:*** Authors may need to maintain two separate IRM files during the period when the analyst is making changes to the current year IRM and also updating for the upcoming annual IRM revision.

(10) The IRM file(s) are returned to the IRM Author via e-mail within two business days. At that time, the “Change Tracking” within the IRM file can be accepted. Once you have accepted the changes, this file becomes the new file to make subsequent changes.

***Note:*** The IRM file overwrites the entire IRM section currently posted on SERP; therefore, it is imperative that the IRM file be kept updated and current.

1.11.8.8.2
(01-01-2008)
**Updating Alerts**

(1) Complete the *SERP IRM/LEM Update Submission Form*, using the instructions in IRM 1.11.8.8.1.1., SERP IRM/LEM Update Submission Form.

(2) Once the Submission form is completed, forward to the SERP staff via e-mail to: **CTR ODN SERP SECT*.

1.11.8.8.3
(01-01-2008)
**Updating All Other Content**

(1) To update all other content, submit revisions to SERP via e-mail to: **CTR ODN SERP SECT*

(2) The SERP staff notifies the content owner once the content posts to SERP.

1.11.8.9
(01-01-2008)
**SERP Numbering Scheme and Function Identification**

(1) Upon receipt, alerts and IPUs are given a unique control number. The first two digits represent the calendar year.

(2) The remaining numbers represent the SERP control number.

(3) So that users can quickly identify whether an alert or update is relevant to them, SERP uses the following codes to identify the affected function.

| Function | Code |
|---|---|
| Accounts Management | AM |
| Compliances Services | C |
| Customer Assistance Relationship and Education (CARE) | CA |
| Submission Processing | SP |

| Function | Code |
|---|---|
| Tax Exempt and Government Entities (TE/GE) | T |
| Taxpayer Advocate Service | TA |
| Other | O |
| All | ALL |

1.11.8.10
(01-01-2008)
**Time Frames for Posting to SERP**

(1) Allow the following time frames when submitting items for posting.

| Item Content | Time Frame |
|---|---|
| IPU | 24 to 48 hours from receipt. |
| Alerts | If received by 3:00 p.m. ET, the alert posts on the next workday's Newsflash. |
| Other content | Generally posts within 24-48 hours depending on the type of information received. |

***Note:*** Contact the SERP staff for any exceptions to time frames.

1.11.8.11
(01-01-2008)
**SERP Feedback Application**

(1) The SERP Feedback Application allows for the submission of user feedback concerning the SERP Website and also the content contained on SERP. This includes IRMs and other technical content. Responses to feedback issues are posted within 45 days. The system provides the IRM author/content owner a tool to access the feedback application and post their response to SERP. In order for the IRM author/content owner to post a response they must:

a. Complete an Online 5081 (OL5081) requesting access to the SERP Feedback System; refer to *Content Owner Instructions* for detailed instructions.
b. Complete a *SERP Application Form* listing all IRMs/content for which you are responsible.

***Note:*** Some organizations require their front line employees to submit IRM feedback through alternate channels. Employees should consult their manager regarding local procedures prior to submitting SERP feedback.

(2) Upon completion of the OL5081 and the SERP Application Form, a temporary password is issued via OL5081.

***Note:*** When the temporary password is received via OL5081, the Username is the user's SEID, not "None".

(3) The user must change the password using standard security guidelines.

(4) When responding to SERP feedback, an IRM author/content owner must:

a. Provide an appropriate response within 45 days.

b. Provide a time frame when an IRM update will occur as a result of a feedback issue.
c. Request a reassignment of feedback when the content owner has changed, and provide the name of the new content owner in the Comments field.
d. Request an extension if unable to provide a response within 45 days. When selecting “Request Extension”, a pop-up window is displayed requiring input of an Extended Due Date.

(5) If the content owner determines feedback is a training issue or invalid feedback, place a check in the box labeled “Training Issue” or “Invalid Feedback”. These boxes are not required, but can be used for statistical purposes. Submitters cannot view check boxes or results in a report.

***Note:*** Complete *Content Owner Instructions* are available via the link located on the *Feedback* launch page.

1.11.8.11.1
(01-01-2008)
**Feedback Reports**

(1) Generating reports from the SERP Feedback Application is performed through either the “Previously Submitted Feedback” option on the main feedback launch screen or through the “Response” screen using the “View Report Options” button.

(2) To generate a report from the “Previously Submitted Feedback” option:

1. Click on the link from the SERP Feedback launch page.
2. Enter report criteria by making selections from any of the fields shown on the report form.
3. Click “Start Report”.

(3) To generate a report from the “Response” screen:

a. Click on the “View Report Options” button.
b. Enter report criteria by making selections from any of the fields shown on the report form.
c. Click “Start Report”.

***Note:*** Report results can be narrowed by inputting specific report data, e.g., a beginning and ending date, a specific campus, a specific IRM reference, etc.

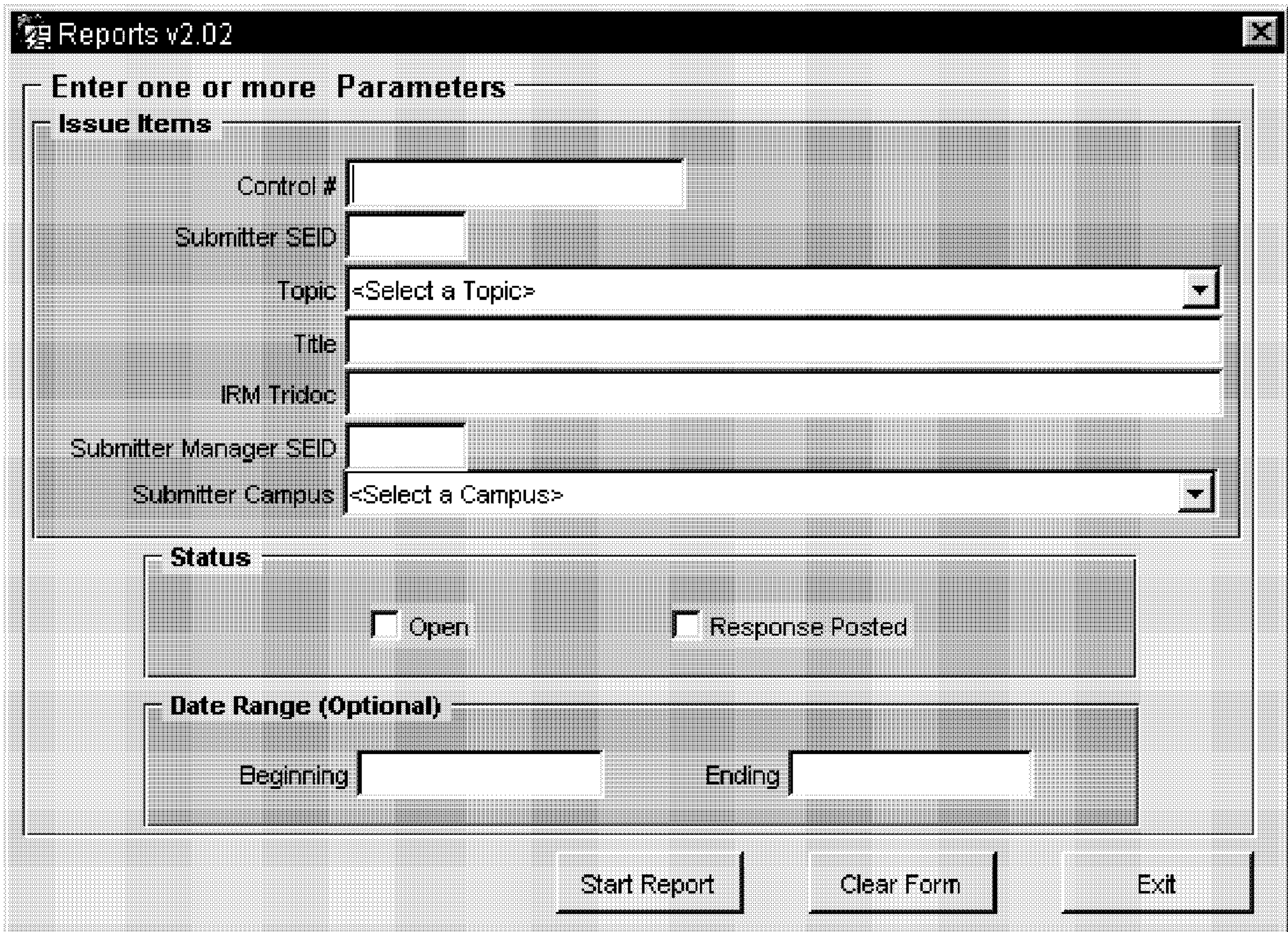
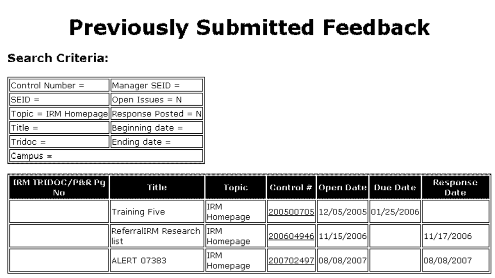



**Figure 1.11.8-2**

(4) Results are displayed in a report containing link(s) to each feedback issue. Click on the Control # to view the feedback, the status and the actions taken.



**Previously Submitted Feedback**

**Search Criteria:**

| | |
|---|---|
| Control Number = | Manager SEID = |
| SEID = | Open Issues = N |
| Topic = IRM Homepage | Response Posted = N |
| Title = | Beginning date = |
| Tridoc = | Ending date = |
| Campus = | |

| IRM TRIDOC/P&R Pg No | Title | Topic | Control # | Open Date | Due Date | Response Date |
|---|---|---|---|---|---|---|
| | Training Five | IRM Homepage | 200500705 | 12/05/2005 | 01/25/2006 | |
| | ReferralIRM Research list | IRM Homepage | 200604946 | 11/15/2006 | | 11/17/2006 |
| | ALERT 07383 | IRM Homepage | 200702497 | 08/08/2007 | | 08/08/2007 |

**Figure 1.11.8-3**

1.11.8.12
(03-28-2008)
**Content Certification Process**

(1) A content certification process is used to keep the SERP Website current.

(2) IRM authors/content owners with content hosted on SERP are notified yearly of certification actions via e-mail based on the last certification date, one year after the previous year's certification or one year after an IRM or other content is added to the SERP Website.

a. IRM authors/content owners must complete all fields and submit the SERP Annual Content Certification Form within 21 days of notification.
b. IRM authors/content owners must certify the SERP content is accurate and current.
c. Managers of IRM authors/content owners will receive a follow-up e-mail which is auto generated if there is no response from the IRM authors/content owners within the 21 day time frame.
d. Interim guidance over one year old must be incorporated into the published IRM. See *IRM 1.11.1* , *IRM 1.11.2* , *IRM 1.11.5* , and *IRM 1.11.9*.

***Note:*** The recipient of the certification e-mail must respond even if they are no longer the IRM author/content owner. The certification requests the name of the new IRM author/content owner (if known).

(3) If there is no response from the IRM author/content owner or their manager to the content certification request, the IRM/content is removed from the SERP Website.

***Note:*** IRM authors/content owners, management, and IMD coordinators will receive a notice of intent to remove content prior to removal of the IRM/content.

**Exhibit 1.11.8-1 (01-01-2008)**
**Example of a Flowchart with a Non-Compliant VDN (Does Not Meet Section 508 Requirements)″**

The following is an example of a flowchart with a non-compliant VDN. A flowchart is non-compliant if the Verbal Descriptive Narrative (VDN) is not present or a detailed description of each flowchart box and line being shown is not given.

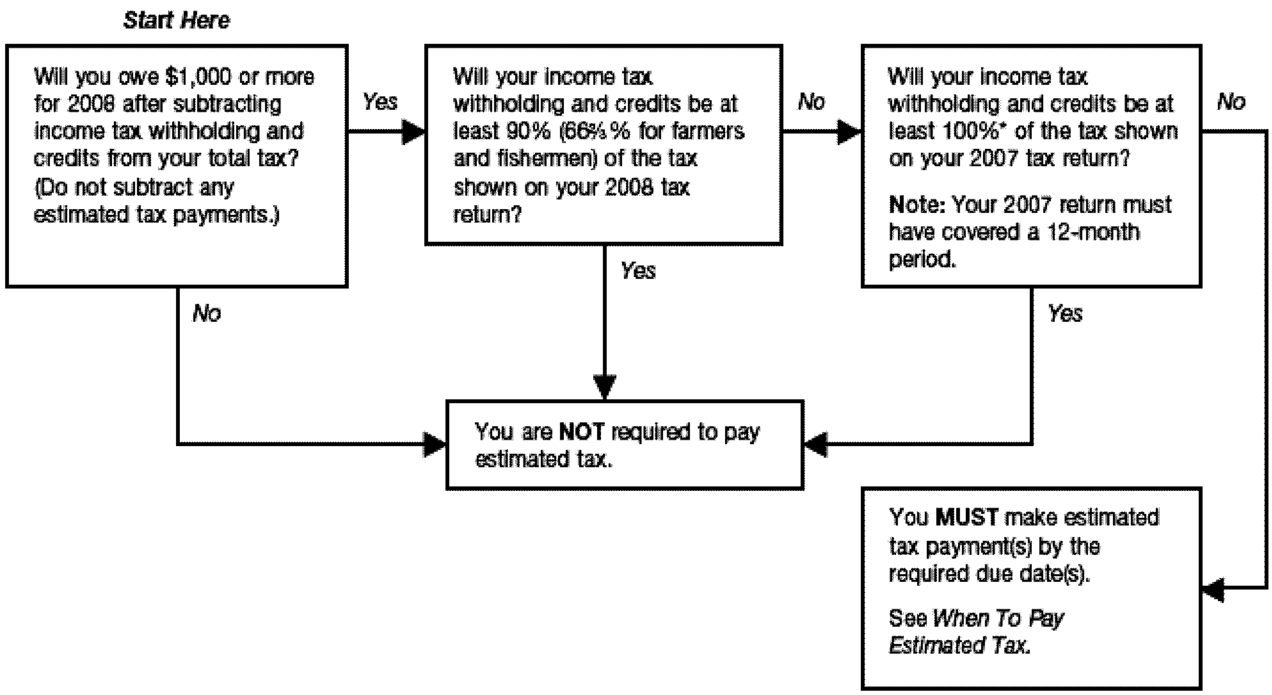
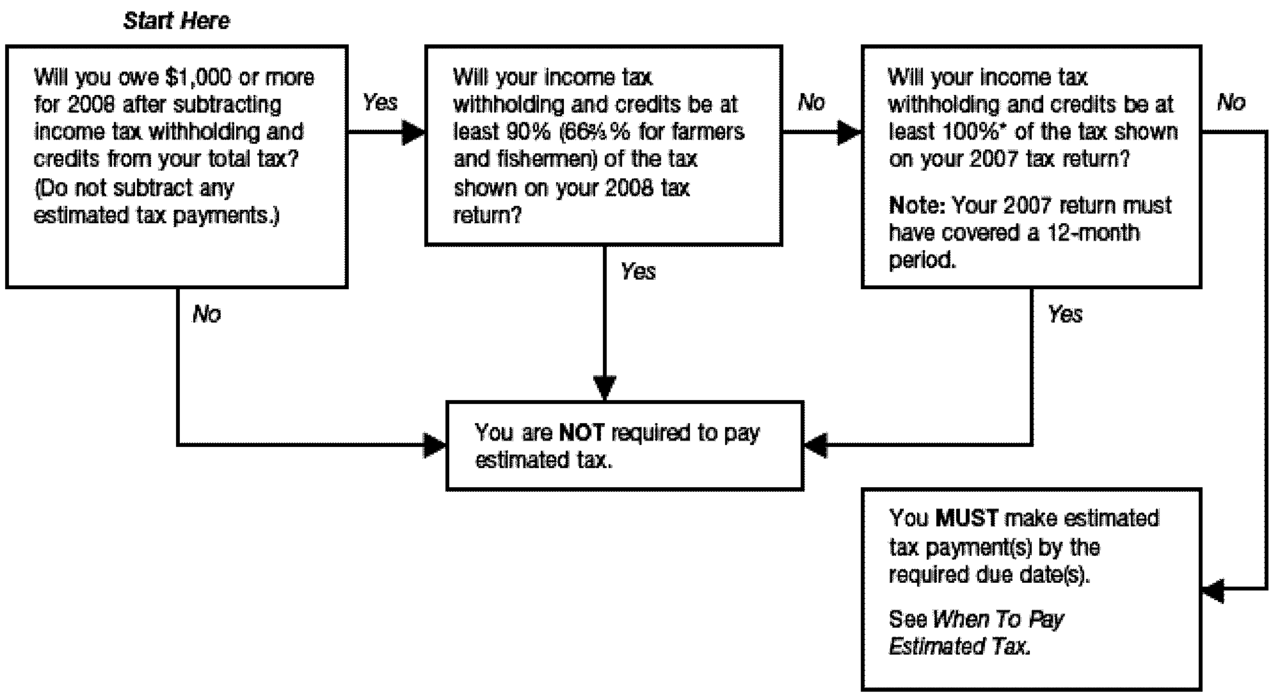


**Exhibit 1.11.8-2 (01-01-2008)**
**Example of a Flowchart with a Compliant VDN (Meets Section 508 Requirements)**

The following is an example of a flowchart with a compliant VDN. A flowchart is compliant if the Verbal Descriptive Narrative (VDN) is present and provides a detailed description of each flowchart box and line being shown or a detailed description of the flowchart is provided in the text immediately preceding (before) or following (after) the flowchart.




**Start Here**

This is the start of the flowchart.

**Process 1**

Will you owe $1000 or more for 2008 after subtracting income tax withholding and credits from your total tax? (Do not subtract any estimated tax payments.)

If yes, continue to next process 2.

If no, continue to process 3.

**Process 2**

Will your income tax withholding and credits be at least 90% (66% for farmers and fishermen) of the tax shown on your 2008 tax return?

If yes, continue to process 3.

If no, continue to process 4.

**Process 3**

You are not required to pay estimated tax. (END)

**Exhibit 1.11.8-2 (Cont. 1) (01-01-2008)**
**Example of a Flowchart with a Compliant VDN (Meets Section 508 Requirements)**

**Process 4**

Will your income tax withholding and credits be at least 100%* of the tax shown on your 2007 tax return? Note: Your 2007 return must have covered a 12-month period.

If yes, continue to process 3.

If no, continue to process 5.

**Process 5**

You must make estimated tax payment(s) by the required due date(s). See When to Pay Estimated Tax. (END)

**End**

This is the ending of the flowchart.

**Exhibit 1.11.8-3 (01-01-2008)**
**Example of a Section 508 Non-Compliant Table**

The following is an example of a Section 508 non-compliant table. Tables are non-compliant if Verbal Descriptive Narrative (VDN) is not present or a detailed description of content being shown is not given. Tables must never be a graphic.

**Proof of Claim Module Worksheet**

| | |
|---|---|
| (Check One) ☐ A. Secured Claim ☐ B. Unsecured Priority ☐ C. Unsecured General | TIN |
| Kind of Tax | 100% Penalty Applicable ☐ Yes ☐ No |
| Tax Period | Date Tax Assessed |
| (If Secured) Lien Date | Location |
| (If Secured) Lien Date | Location |
| Due Date of Return | Balance Due on Return |

**Exhibit 1.11.8-4 (01-01-2008)**
**Example of Section 508 Compliant Table**

***Note:*** Ensure appropriate row(s) have been designated as a Header Row.

| **Line** | **Description** |
|---|---|
| 12. Add line 11 to line 3. | 10,872.35 |
| 13. Subtract line 12 from line 9. If negative, enter 0. | 177.93 |
| 14. Compute interest on the amount on line 13 from the date on line 1 to the date on line 2. Remember to adjust the principle for debits and credits applied during this period. | .92 |
| 15. Add line 14 to the ending principle amount from the last computation as of the date on line 2. | 178.85 |
| 16. Add line 12 to line 15. | 11,051.20 |
| 17. Compute interest on line 16 from the date on line 2 to the 23C date of your adjustment (or to the full paid date, if earlier). Remember to adjust the principle for debits and credits applied during this period. 09301996 | 54.48 |
| 18. Total interest computed<br>a. If no waiver period used, enter the amount from line 6, then skip to line 19.<br>b. If waiver period used, add lines 8, 14, and 17. | 1,137.44 |
| 19. Net total of all TC 19X, 33X, and 34X posted to the module. | 591.76 |
| 20. Subtract line 19 from the entry on line 18a or 18b. Use brackets { } if the result is less than zero. | 545.68 |
| 21. If line 20 is negative { }, input TC 341. If positive, input TC 340 for the amount on line 20. 340 | 545.68 |

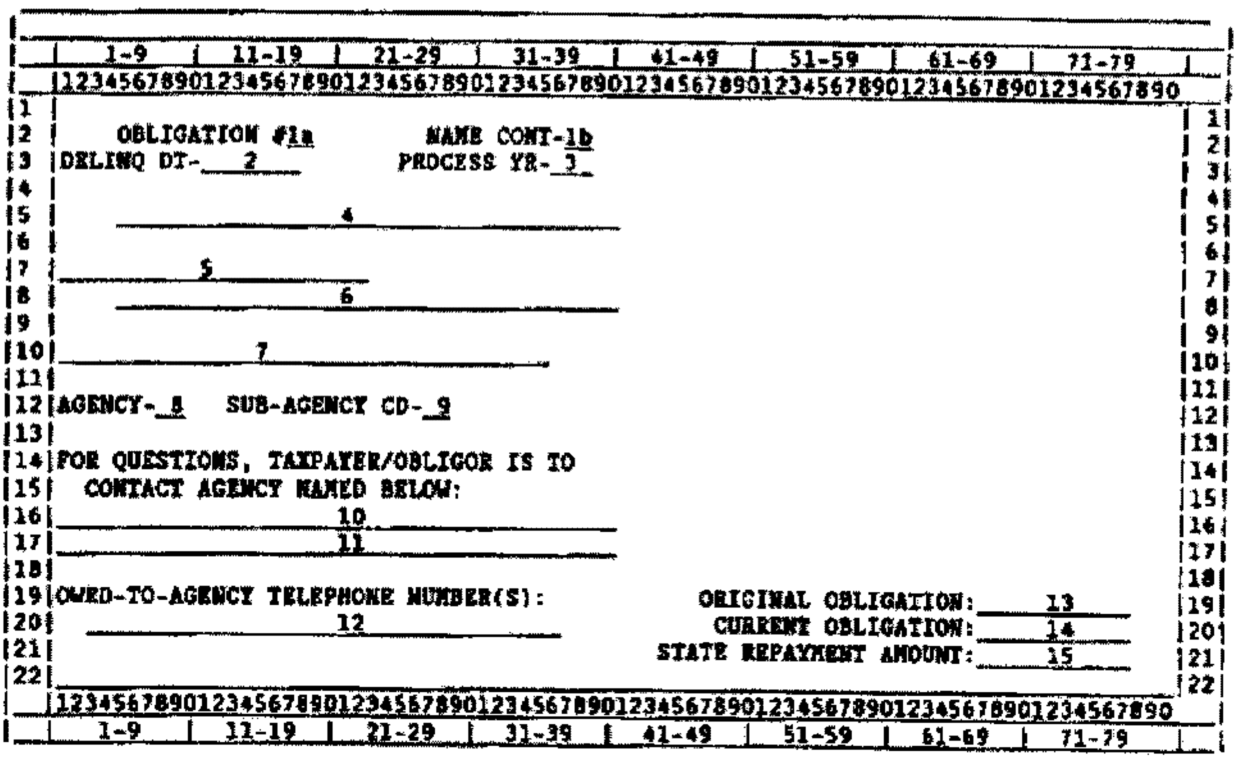
***Note:*** If you need to determine the actual amount of interest waived when there is a waiver period involved, use two separate worksheets. First compute interest as though there is no waiver period. Then, compute again using the waiver period. The difference between lines 18a and 18b is the actual amount of interest waived.

Form 9007 (8–88)

**Exhibit 1.11.8-5 (01-01-2008)**

**Example of a Computer Screen Display with a Non-Compliant VDN (Does Not Meet Section 508 Requirements)**

This is an example of a Section 508 non-compliant screen shot of IDRS. An IDRS screen shot is non-compliant if Verbal Descriptive Narrative (VDN) is not present or a detailed description of content being shown is not given.



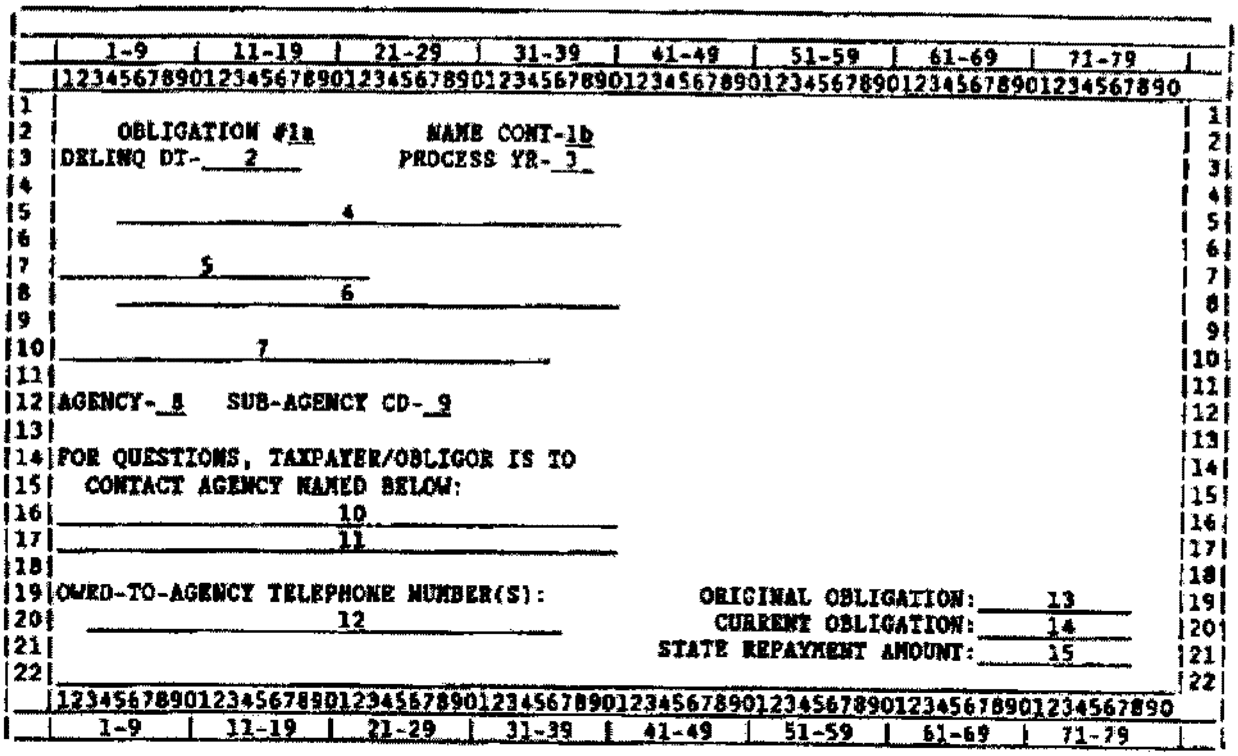
```
|  1-9  | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-79 |
 12345678901234567890123456789012345678901234567890123456789012345678901234567890
 1 |                                                              | 1
 2 |    OBLIGATION #1a        NAME CONT-1b                        | 2
 3 |DELINQ DT-__2__         PROCESS YR-_3_                        | 3
 4 |                                                              | 4
 5 |      _______________4_______________                         | 5
 6 |                                                              | 6
 7 |__________5__________                                         | 7
 8 |      _______________6_______________                         | 8
 9 |                                                              | 9
10 |_____________7______________                                  |10
11 |                                                              |11
12 |AGENCY-_8   SUB-AGENCY CD-_9                                  |12
13 |                                                              |13
14 |FOR QUESTIONS, TAXPAYER/OBLIGOR IS TO                          |14
15 |  CONTACT AGENCY NAMED BELOW:                                 |15
16 |_______________________10____________                         |16
17 |_______________________11____________                         |17
18 |                                                              |18
19 |OWED-TO-AGENCY TELEPHONE NUMBER(S):      ORIGINAL OBLIGATION:____13____ |19
20 |   ____________________12__________      CURRENT OBLIGATION:____14____ |20
21 |                                     STATE REPAYMENT AMOUNT:____15____ |21
22 |______________________________________________________________|22
 12345678901234567890123456789012345678901234567890123456789012345678901234567890
|  1-9  | 11-19 | 21-29 | 31-39 | 41-49 | 51-59 | 61-69 | 71-79 |
```



50463065

**Exhibit 1.11.8-6 (01-01-2008)**

**Example of a Computer Screen Display with a Compliant VDN (Meets Section 508 Requirements)**




Row #1: The first/next item is found in (column #), (item) (Item#). The computer screen display begins here:

Row #2: The first item is found in column #5 and is, OBLIGATION # 1a. The next item in this row is found in column #27 and is, NAME CONT 1b.

Row #3: The first item is found in column #1 and is, DELINQ DT 2. The next item in this row is found in column #25 and is, PROCESS YR 3.

Row #5: The first item is found in column #5 and is, (a blank field) 4.

Row #7: The first item is found in column #1 and is, (a blank field) 5.

Row #8: The first item is found in column #1 and is, (a blank field) 6.

Row #10: The first item is found in column #1 and is, (a blank field) 7.

Row #12: The first item is found in column #1 and is, AGENCY 8. The next item in this row is found in column #13 and is, SUB-AGENCY CD 9.

Row #14: The first item is found in column #1 and is FOR QUESTIONS, TAXPAYER/OBLIGOR IS TO.

Row #15: The first item is found in column #3 and is, CONTACT AGENCY NAMED BELOW.

Row #16: The first item is found in column #1 and is, (a blank field) 10.

Row #17: The first item is found in column #1 and is, (a blank field) 11.

Row #19: The first item is found in column #1 and is, OWED-TO-AGENCY TELEPHONE NUMBER(s): The next item in this row is found in column #47 and is, ORIGINAL OBLIGATION: 13.

**Exhibit 1.11.8-6 (Cont. 1) (01-01-2008)**
**Example of a Computer Screen Display with a Compliant VDN (Meets Section 508 Requirements)**

Row #20: The first item is found in column #3 and is, (a blank field) 12. The next item in this row is found in column #48 and is, CURRENT OBLIGATION: 14.

Row #21: The first item is found in column #44 and is, STATE REPAYMENT AMOUNT: 15.

**Exhibit 1.11.8-7 (02-14-2008)**
**Citation Standards**

| Citation | Required Format |
|---|---|
| CP | CP plus blank space plus CP number.<br>***Example:*** CP 504 or CP 575A<br>***Note:*** CP should appear in front of each CP listed in the content. For example: CP 504/505 should be listed as CP 504, CP 505. |
| Document | Document plus one blank space plus document number.<br>***Example:*** Document 1492 |
| Document 6209 | ***Example:*** Document 6209, Section XX, Title |
| Form | Form plus one blank space plus form number.<br>***Example:*** Form 1120<br>***Note:*** Form should appear in front of each Form listed. For example, Forms 1120/1120A, should be Form 1120, Form 1120A. |
| Internal Revenue Code (IRC) | IRC Section plus one blank space plus IRC number.<br>***Example:*** IRC Section 6.2 |
| IRM | IRM plus one blank space plus IRM number.<br>***Example:*** IRM 1.11.8 |
| Exhibit | Exhibit plus one blank space plus Exhibit number.<br>***Example:*** Exhibit 1.11.8–1 |
| Job Aid | Job Aid plus one blank space plus title.<br>***Example:*** Job Aid Alternative Minimum Tax |
| LEM | LEM plus one blank space plus LEM number.<br>***Example:*** LEM 5.19.4 |
| Letter | Letter plus one blank space plus letter number.<br>***Example:*** Letter 685C |
| Notice | Notice plus one blank space plus notice number.<br>***Example:*** Notice 7517 |
| Publication | Pub. plus one blank space plus publication number.<br>***Example:*** Pub. 17 |

**Exhibit 1.11.8-7 (Cont. 1) (02-14-2008)**
**Citation Standards**

| Citation | Required Format |
|---|---|
| Revenue Procedure | Rev. plus one blank space plus Proc. plus one blank space revenue procedure number.<br>***Example:*** Rev. Proc. 99-10 |
| Revenue Ruling | Rev. plus one blank space plus Rul. plus one blank space revenue ruling number.<br>***Example:*** Rev. Rul. 99-40 |
| Schedules | Schedule plus one blank space plus schedule letter.<br>***Example:*** Schedule C-EZ<br>***Note:*** Schedule should appear in front of each Schedule listed. |
| Technical Communication Document (TCD) | Technical Communication Document plus one blank space plus TCD number or TCD plus one blank space plus TCD number.<br>***Note:*** TCD number should be in four digit format.<br>***Example:*** TCD 0103 or Technical Communication Document |