IRM PROCEDURAL UPDATE

DATE: 11/08/2023

NUMBER: wi-21-1123-1077

SUBJECT: AIMS Status Call Transfer Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.5.10

CHANGE(s):

Exhibit 21.5.10-1 Added a note providing criteria to determine if Status Code impacts taxpayers inquiry. Change made for IRM clarification and to eliminate unnecessary referrals to Exam.

Caution: Field Exam Cases have a Primary Business Code 201 through 215, 320 through 328, and 330.

Note: Never tell the taxpayer there is Exam activity on the account if in Status Codes 00, 05, 06, 07, 08, 09, or 10. The taxpayer is not contacted if the case is not examined. Follow normal procedures to handle unrelated inquiries. **AIMS Status may indicate a future date in the "current status code line"**. This is the date the case is scheduled to enter the status indicated. Use the correct status code depending on the date of the inquiry. If the date of the call is before the future date, use the current status code indicated on Command Code (CC) AMDISA.

Reminder: Always verify the current mailing address on file. If the taxpayer says they have moved, update the entity with the new address. For instructions on inputting an address change refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements and IRM 21.5.2.4.2, Adjustments With Oral Statement. **Only** prepare Form 4442/e-4442, Inquiry Referral, for an address change when it meets the criteria for a particular AIMS status; do not forward when an address change is the only issue. Fax the Form 4442/e-4442 to the Exam (or Appeals, if applicable) function where the AIMS control is located. Do not forward a Form 4442/e-4442 to exam when the status code below says "Do Not Refer".

Note: Determine the AIMS control to insure proper routing of Form 4442/e-4442. Research CC AMDISA for the Primary Business Code (PBC) for Location of the Exam Employee Group Code (EGC) (1XXX or 2XXX only), for Field Office where the case is assigned.

The link to the Exam Employee Group Code is located on the SERP home page under Who/Where tab and it's provided in the table below for the fax and/or telephone numbers for Field Cases.

Reminder: If taxpayers receive a notice with a contact name and phone number, advise the taxpayer they may contact the examiner directly.

IF AIMS STATUS	AND	THEN
CODE IS	This status alone with a	Do mot toll the torressor of
00 thru 06 or 08	This status does not have anything to do with	 a. Do not tell the taxpayer of examination involvement. Do
Examination Not Started	taxpayer's inquiry	not refer. b. Resolve the taxpayer issue.
	Note: If the Source Code	. •
	in AIMS is 01, 20, 50,	
	68 or is not related to a	
	specific claim as shown in Document 6209,	
	Section 12.5.4, Source	
	Codes - Grouped by	
	Category, then this status	
	does not have anything to	
	do with taxpayer's inquiry.	
00 thru 06 or 08	The taxpayer filed a claim	a. Advise the taxpayer their
	and the claim is selected	return is under review and the
Examination Not	for examination (e.g.,	IRS contacts them if we need
Started	Source Code 30 on AIMS)	more information. b. If more than 120 days since
	Refer to Document 6209,	the account went into the
	Section 12.5.4, Source	status, prepare a Form
	Codes - Grouped by	4442/e-4442 to the assigned
	Category, for Source	office.
	Code explanations	
07	Less than 30 days since	Advise taxpayer their case is in
T.,	update to Status 07, no	transit to another office. The
Transfer	letter/reply received	receiving office contacts the
The case is in		taxpayer within 30 days (of status update to 07). Do not refer.
transit to another		apaate to 07). Bo not refer.
office either by the		
taxpayer request or		
by IRS		
determination.		
07	30 days or more since	a. Prepare Form 4442/e-4442
T.,	update to Status 07, no	and fax to the Exam office
Transfer	letter/reply received	where the transferred AIMS control is located.
The case is in		b. For AIMS control location
transit to another		information, refer to
office either by the		the Employee Group Code
taxpayer request or		(EGC) Contacts, then click on
by İRŚ		EXAM Employee Group Code
determination.		(EGC) Contacts.

		c. Advise the taxpayer someone will contact them within 30 days.
09 thru 11 Assigned But No Time Applied		Do not tell the taxpayer of examination involvement. Advise the caller their return is under review and the IRS contacts them if we need more information. Do not refer.
12 thru 49 Examination Started		 a. If the taxpayer requests a call back or provides additional information concerning the examination of their account, prepare a Form 4442/e-4442 and fax to the Exam office where the AIMS control is located. b. For AIMS control location information, refer to the Employee Group Code (EGC) Contacts, then click on EXAM Employee Group Code (EGC) Contacts.
Preparing to Close	Less than 30 days in Status code	Advise taxpayer to allow 60 days for a notice. Do not refer.
Case 51 thru 56; 58 or 59 Preparing to Close Case	Taxpayer has additional information to submit or it is 30 days or more from the taxpayer's previous reply to correspondence and the taxpayer has not received a reply	 a. Prepare Form 4442/e-4442. b. Mark on the top of the form "Expedite case in Status 51-56 or 58-59" and fax to the Exam office where the AIMS control is located. c. For AIMS control location information, refer to the Employee Group Code (EGC) Contacts, then click on EXAM Employee Group Code (EGC) Contacts. d. Advise the taxpayer someone will contact them within 30
		days.
57 Surveys	If the taxpayer filed a claim - and the opening creation date (Shown on	Advise the taxpayer their return is under review and the IRS contacts them if the return is selected for

	CRTN/TRANSFER-DT>) is 120 days or less	should be scheduled within 160 days of opening creation date. Do not refer.
Surveys Taxpayer's account has a -L Freeze and the account is in Status 57, the taxpayer is not aware the return is being reviewed.		 a. Prepare Form 4442/e-4442 and fax to the Exam office where the AIMS control is located. b. For AIMS control location information, refer to the Employee Group Code (EGC) Contacts, then click on EXAM Employee Group Code (EGC) Contacts. c. Advise the taxpayer someone will contact them within 30 days.
80 thru 89	If 45 days or less since	Advise the taxpayer the case has
Appeals	81) and no	been sent to Appeals and to expect a letter or telephone call from Appeals within 45 days. Do not
Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court. Note: Appeals PBC is 6XX (XX = Appeals Office Codes). Refer to Document 6209, Section 13.2, Appeals Codes for the complete listing.		refer.
80 thru 89 Appeals Cases referred to Appeals by taxpayer request or when a taxpayer	46-59 days since referral to Appeals, and no contact from Appeals	a. Prepare Form 4442/e-4442 and send to the Appeals Account Resolution Specialist (AARS) team by email or EEfax. Refer to the Appeals Accounts Resolution and Customer Service Contact link under SERP Who/Where page to access

petitions Tax Court.			email address and EEfax number.
Note: Appeals PBC		b.	Advise the taxpayer someone
is 6XX (XX =			will contact them within 30
Appeals Office			days.
Codes). Refer			
to Document 6209,			
Section 13.2,			
Appeals Codes for			
the complete listing.			
90		1	e taxpayer to allow 6 weeks
	a refund or notice from the		
Closed	audit	proces not re	ssing of any refund/notice. Do
Examination is			
complete. If the			
taxpayer has new			
information and/or			
additional			
information to			
submit - Audit			
Reconsideration			
criteria may apply.			
90	Taxpayer has not	a.	Advise the taxpayer the
	requested an Audit		examination is closed.
Closed	Reconsideration	b.	Determine if the taxpayer
			qualifies for Audit
Examination is			Reconsideration. Refer
complete. If the			to IRM 4.13.1.4, Criteria for
taxpayer has new			Reconsideration.
information and/or		C.	For BMF Audit
additional			Reconsideration, refer to IRM
information to			21.5.10.4.3, Audit
submit - Audit			Reconsiderations.
Reconsideration		a.	For routing procedures, refer
criteria may apply.			to IRM 4.13.2.2, Function
			Responsible & Routing
			Instructions.
		Е.	If the taxpayer does qualify, explain the Audit
			Reconsideration procedures
			and processing time frames.
			Refer to IRM 4.13.2.3, Role of
			Contact Employees when a
			Reconsideration Request is
			Received and the
			Examination was Performed
L	I .	I	

	Examination Function. f. Issue Letter 3338-C, Audit Reconsideration Acknowledgement Letter, if appropriate.
Closed Closed Examination is complete. If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.	 a. Confirm Letter 3338-C was sent. b. Ask the taxpayer if they have a new address. If yes, change the address. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. c. If an open case control is present on CC TXMOD, prepare Form 4442/e-4442 with new address and fax to Exam Operation where the AIMS control is located. d. For AIMS control location information, refer to the Employee Group Code (EGC) Contacts, then click on EXAM Employee Group Code (EGC) Contacts.

Exhibit 21.5.10-2 Added procedures to transfer the call if Status 24 and taxpayer lost or did not receive Letter 3219. Change made for missing scenario.

Calls can be transferred to Exam following the procedures in IRM 21.5.10.5,
 Accounts Management Call Transfers to Exam, as a replacement for
 routing Form 4442/e-4442, Inquiry Referral. Follow the AIMS status code
 table below to determine when a call transfer or a referral would be proper.
 Assistors without the capability to transfer a call need to prepare a Form
 4442/e-4442 and fax to Exam where the AIMS control is located. Refer
 to IRM 4.19.19.16, Other Contact Information, for the fax numbers or refer to
 the Employee Group Code (EGC) contact listing.

Note: BMF Assistors - Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

 Determine the AIMS control to insure proper transfers of calls and/or routing of Form 4442/e-4442. Research Command Code (CC) AMDISA for the Primary Business Code (PBC). All Campus examinations reflect an Employee Group Code (EGC) (5XXX).

Caution: Correspondence Exam cases are located in the Campus and can be identified by the 3-digit Primary Business Code (PBC), located on CC AMDISA. See Form 4442/e-4442 Referrals section in the chart below.

IF PBC Code IS	TRANSFER TO	REFER FORM 4442/e-4442 TO
190		Andover
	English - Transfer call to 1517	
	Spanish - Transfer call to 1518	
191		Atlanta
	English - Transfer call to 1517	
	Spanish - Transfer call to 1518	
192		Austin
	English - Transfer call to 1517	
	Spanish - Transfer call to 1518	
193		Fresno
	English - Transfer call to 1517	
	Spanish - Transfer call to 1518	
194		Kansas City
	English - Transfer call to 1517	-
	Spanish - Transfer call to 1518	
295		Brookhaven
	English - Transfer call to 1861	
	Spanish - Transfer call to 1862	
296		Cincinnati
	English - Transfer call to 1861	
	Spanish - Transfer call to 1862	
297	English - Transfer call to 1861	Memphis
	Spanish - Transfer call to 1862	
298 or 398		Ogden
	English - Transfer call to 1861	
	Spanish - Transfer call to 1862	
299		Philadelphia
	English - Transfer call to 1861	
	Spanish - Transfer call to 1862	

International - Not Toll Free

267-941-1037 - Hours of operation are Monday - Friday, 9:00 am - 9:00 p.m.
 CT

Refer to IRM 4.19.19.16, Other Contact Information, for Correspondence Exam hours of operation.

Note: AIMS Status may indicate a future date in the "current status code line" of CC AMDISA. This is the date the case is scheduled to enter the status indicated. Use the correct status code depending on the date of the inquiry.

Reminder: Always verify the current mailing address on file. If the taxpayer says they have moved, update the entity with the new address. For instructions on inputting an address change refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. **Only** prepare Form 4442/e-4442 for an address change when it meets the criteria for a particular AIMS status; do not forward when an address change is the only issue. Fax the Form 4442/e-4442 to the Exam (or Appeals, if applicable) function where the AIMS control is located. Do not forward a Form 4442/e-4442 to Exam when the status code below says "Do Not Refer".

Note: Special guidance for Status 24, 33, 34, or 51 in PBC 295, 298 and 398.

If in Status 24, 33, or 34, in PBC 295 and in EGC range of 5400-5499 or 5800-5899, it is Brookhaven Service Center (BSC) Campus Pass-through Function (CPF). Send the Form 4442/e-4442 to the BSC CPF AIMS/PCS Coordinator at BSC mail stop 630 or fax to 855-849-3258.

If in Status 24, 33, 34, or 51, in PBC 298 or 398 and in the EGC range of 5400-5499, 5700-5799, or 5800-5899, it is Ogden Service Center (OSC) Pass-Through Entities (PTE). Send the Form 4442/e-4442, Inquiry Referral, to the OSC PTE AIMS/PCS Coordinator at OSC mail stop 4590 or fax to 855-235-6800.

AIMS STATUS CODE	AND	THEN
		Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is
Returns in Transit	freeze on the account, the taxpayer has	located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
	 has questions about the notice, and it is 30 days or less from AIMS 	

	creation or update	
00 Returns in Transit	There is a frozen refund, a -R or P-freeze on the account, and the taxpayer has not received a CP 75A, or CP 75C, or Letter 566 series (e.g., Letter 566-S), and it is more than 30 days in the current status	Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
00 Returns in Transit	Less than 90 days since update to Status 00	If the refund is being held, or the taxpayer says Exam contacted them for the issue in question, advise the taxpayer their return is under review because of a questionable item and the IRS contacts them if the return is selected for examination. Do not refer.
00 Returns in Transit	90 days or more and taxpayer has not received a letter or response	 a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

01 Unstarted Claims	60 days or more since updated to Status 01	 a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	has received notification from Exam Operation, and	to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	has not received aCP 75A, orCP 75C, or	 a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
06 Awaiting Classification	Less than 45 days since updated to Status 06	If the refund is being held, or the taxpayer says Exam contacted them for the same issue, advise the taxpayer the return is being screened for possible examination and the IRS

Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.		contacts the taxpayer if the return is selected for examination. Do not refer.
Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	response	 a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	Less than 30 days since updated to Status 07, no letter/reply received	Advise the taxpayer their case is in transit to another office. The receiving office contacts the taxpayer within 30 days (of the Status 07).
07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	30 days or more since the update to Status 07, no letter/reply received	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address

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since update to Status taxpayer their return is under review 08, initial contact letter due to a questionable item and the IRS contacts them within 30 days if the return is selected for examination. At that time, Exam explains what information is needed. Do not refer. 30 days or more since update to Status 08 Selected Not Assigned input 30 days or more since update to Status 08 Selected Not Assigned input 30 days or more since update to Status 08 Selected Not Assigned input 30 days or more since update to Status 08 Selected Not Assigned input 30 days or more since update to Status 08 Selected Not Assigned input 31 days or more since update to Status 08 Selected Not Assigned input 32 days or more since update to Status 08 Selected Not Assigned information is needed. Do not refer. 33 days or more since update to Status 08 Selected Not Assigned information is needed. Do not refer. 34 days the taxpayer their return is under review and the IRS contacts them if we need more information. This process could take up to 120 days. 35 b. Verify the taxpayer's current address. If the address has change, Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change. Advise the taxpayer to allow 30 days for a letter. 36 c. If there is no address change, do not refer or transfer the call. 37 days if the return is selected for examination. Do not refer. 38 days or more since update to Status update to Status update to Status update to Status. 39 days or more since update to Status.			b.	allow 30 days for a letter or response. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax
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	taxpayer.			
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		update to Status 09		address. If the address has

Correspondence Exam Prior to Exam contacting the taxpayer.		b.	changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Initial Contact Letter Sent Audit process has begun. Note: Status 10 is the issue date of the notice or letter. The following are Initial Contact Letters (ICLs) • CP 75 • CP 75A • CP 75D • CP 06 • CP 06A • Letter 566 series (e.g., Letter 566-S)	14 days or less since update to Status 10 and taxpayer has received a letter	b.	Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. Note: Do not advise the taxpayer that a new letter/notice will be issued.
10 Initial Contact Letter Sent	14 days or less since update to Status 10 and taxpayer has not received a letter	a.	Advise the taxpayer they will receive a notice or letter requesting they submit information (time frame starts from the Status 10 date).

Audit process has begun. Note: Status 10 is the issue date of the notice or letter.		b.	Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change
			Requirements, and then
The following are Initial Contact Letters (ICLs)			transfer the call to the correct number based on the PBC
CD 75			code using the above PBC Call Transfers chart.
CP 75CP 75A		C.	If there is not an address
• CP 75D • CP 06			change, follow the procedures in (a) above.
• CP 06A		d.	Assistors without the capability
• Letter			to transfer a call, complete
566 series (e.g., Letter			Form 4442/e-4442 and fax to Exam where the AIMS control
566-S)			is located. Refer to IRM
·			4.19.19.16, Other Contact
			Information, for the fax numbers.
			numbers.
			Do not advise the taxpayer that
10			letter/notice will be issued.
10	It is more than 14 days since the update	a.	Verify the taxpayer's current address. If the address has
Initial Contact Letter Sent	to Status 10 and,		changed, input the address change. Refer to IRM
Cont	the taxpayer		3.13.5.29, Oral
Audit process has	has not		Statement/Telephone Contact
begun. Note: Status 10 is the	received a letter or		Address Change Requirements.
issue date of the	response, or	b.	Transfer the call to the correct
notice or letter.	the taxpayer has received		number based on the PBC code using the above PBC
The following are Initial			Call Transfers chart.
Contact Letters (ICLs)	 the taxpayer says he has 	C.	Assistors without the capability to transfer a call, prepare Form
• CP 75	lost the letter		4442/e-4442 and fax to Exam
 CP 75A 			where the AIMS control is
• CP 75D			located. Refer to IRM
CP 06CP 06A			4.19.19.16, Other Contact Information, for the fax
Letter			numbers.

566 series

(e.g., Letter 566-S)		Note: Do not advise the taxpayer that a new letter/notice will be issued.
10	Taxpayer has	Advise the taxpayer to allow 30 days
	received the letter and responded	for a response.
Audit process has begun.		
Note: Status 10 is the issue date of the notice or letter.		
The following are Initial Contact Letters (ICLs)		
 CP 75 CP 75A CP 75D CP 06 CP 06A Letter 566 series (e.g., Letter 566-S) 		
	Less than 45 days since update to Status 12	 a. Advise the taxpayer they will receive a notice or letter requesting they submit information. b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. c. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is

			located. Refer to IRM
			4.19.19.16, Other Contact Information, for the fax numbers.
			Do not advise the taxpayer that letter/notice will be issued.
Special Contact Letter Sent This status is the same as Status 10. Some campuses use this status on certain cases.	initial contact letter and taxpayer has not		Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
			Do not advise the taxpayer that letter/notice will be issued.
17 	Less than 30 days since taxpayer		e the taxpayer their case is evaluated and the Examiner
Referral for # # .	submitted information	contac	cts them within 30 days.
Caution: #			
17	30 days or more since taxpayer submitted	a.	Verify the taxpayer's current address. If the address has
Referral for # # . Caution: #	information		changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change
			Requirements.

#			Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
20	Less than 30 days	Advise	e taxpayer to allow 30 days for a
	since taxpayer	respor	
Backdown From Appeals	submitted information	Гоорог	
Case is in transit from Appeals to Exam Operation.			
20	30 days or more since	a.	,
Daaledans Enama	the taxpayer		to examination on Form/e-4442
Backdown From Appeals	submitted the information		where the AIMS control is located. Refer to IRM
Appeais	Intomiation		4.19.19.16, Other Contact
Case is in transit from			Information, for the fax
Appeals to Exam			numbers.
Operation.		b.	Mark on the form "Expedite case in Status 20".
22	Less than 30 days	a.	Advise the taxpayer
	since update to Status		Examination issued the report.
30-Day	22, no letter/reply	b.	Verify the taxpayer's current
On to the fact that for the first	received by taxpayer		address.
Cover letter for the first		C.	If the taxpayer's address has
proposed Examination report issued which			changed, input the address change. Refer to IRM
gives the taxpayer 30			3.13.5.29, Oral
days to respond.			Statement/Telephone Contact
			Address Change
30-day Letters:			Requirements, and then
			transfer the call to the correct
• Letter 525			number based on the PBC
Letter 566-B Letter 566-B			code using the above PBC Call Transfers chart.
Letter 566-D		Н	If there is no address change,
		۵.	advise the taxpayer that once

		report is received to submit the requested information and allow 30 days for receipt.
30-Day	30 days or more since update to Status 22, no letter/reply received by taxpayer	 a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
22	Taxpayer received the report and has	Ask the taxpayer to submit the additional information to the
30-Day	information to submit	
Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters:		
Letter 525Letter 566-BLetter 566-D		
22	Less than 30 days	Advise the taxpayer to wait 30 days
30-Day	since the taxpayer responded and no letter or response	for a response. Do not refer.
Cover letter for the first proposed Examination report issued which		

gives the taxpayer 30 days to respond. 30-day Letters: Letter 525 Letter 566-B Letter 566-D		
22 30-Day	30 days or more since the taxpayer responded	a. Verify the taxpayer's current address. b. If the address has changed,
30-day Letters: • Letter 525 • Letter 566-B • Letter 566-D		input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. d. Do not transfer if there is no address change. If the taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review Pub 3498-A, The Examination Process (Audits by Mail), for appeal options.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination	Less than 30 days since update to Status 23 and no letter/report received by the taxpayer	 a. Advise the taxpayer Examination issued the report. b. Verify the taxpayer's current address. c. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change

report issued with			Requirements, and then
a Letter 692.			transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. If there is no address change, advise the taxpayer that once the report is received to submit the requested information and allow 30 days for receipt. If the taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review Pub 3498-A, The Examination Process (Audits by Mail), for appeal options.
Revised Report Sent - Awaiting Reply	30 days or more since update to Status 23 and no letter/report received by the taxpayer	b.	Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

23	Taxpayer received the	Ask the taxpayer to submit the
	report and has	additional information to the
Revised Report Sent -	information to submit	requestor.
Awaiting Reply		
Taxpayer information		
considered and a		
revised Examination		
report issued with		
a Letter 692.		
23	Less than 30 days	Advise the taxpayer to wait 30 days
	since the taxpayer	for a response. Do not refer.
Revised Report Sent -	responded and no	·
Awaiting Reply	letter or response	
	received	
Taxpayer information		
considered and a		
revised Examination		
report issued with		
a Letter 692.		
24	Less than 90 days	a. Advise the taxpayer that a
	(150 days for	statutory notice has been
90-Day Letter - (Notice	,	issued and to follow the
of Deficiency)	taxpayers) since	instructions in the notice when
or Deliciency)	AIMS Status 24 date	it is received.
This is the taxpayer's	and taxpayer has not	b. Do not solicit for additional
legal deficiency	submitted additional	
notification and it is	information	information. If the taxpayer
	Information	says they have additional
sent by certified mail.		information to support their
Letter 3219, Notice of		case, advise taxpayer to send
Deficiency or		information as soon as
Letter 555, Notification		possible for Examination
of Findings Based on		consideration.
Taxpayer Data - Tax		c. The 90-day (or 150 days for a
Liability, (response to		statutory notice mailed to a
mail received during		taxpayer outside of the United
90-day time frame.)		States) time frame to petition
Notes For DDC 005		Tax Court will not be extended.
Note: For PBC 295,		d. Verify the taxpayer's current
298 or 398 refer to		address. If the address has
note above the chart.		changed, input the address
		change, refer to IRM 3.13.5.29,
		Oral Statement/Telephone
		Contact Address Change
		Requirements, and then
		transfer the call to the correct
		number based on the PBC

		e. f.	code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. Do not transfer if there is no address change.
	Less than 90 days (150 days for	a.	Transfer the call to the correct number based on the PBC
90-Day Letter - (Notice	<u> </u>		code using the above PBC
,	taxpayers) since		Call Transfers chart.
3,	AIMS Status 24 date	b.	Assistors without the capability
	and taxpayer has lost		to transfer a call, prepare Form
, ,	or not received the		4442/e-4442 with the
	letter		information the taxpayer is
sent by certified mail.			providing and fax to Exam where the AIMS control is
Letter 3219, Notice of			located. Refer to IRM
Deficiency or			4.19.19.16, Other Contact
Demoneracy of			Information, for the fax
Letter 555, Notification			numbers.
of Findings Based on			
Taxpayer Data - Tax			
Liability, (response to			
mail received during			
90-day time frame.)			
Note: For PBC 295,			
298 or 398 refer to			
note above the chart.			
24	Taxpayer submitted	a.	Transfer the call to the correct
	additional information		number based on the PBC
90-Day Letter - (Notice			code using the above PBC
of Deficiency)			Call Transfers chart.
This is the taxpayer's		b.	Assistors without the capability
legal deficiency			to transfer a call, prepare Form 4442/e-4442 with the
notification and it is sent by certified mail.			information the taxpayer is
Letter 3219, Notice of			providing and fax to Exam
Deficiency or			where the AIMS control is
Letter 555, Notification			located. Refer to IRM
of Findings Based on			4.19.19.16, Other Contact

Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.) Note: For PBC 295,		Information, for the fax numbers.
298 or 398 refer to note above the chart.		
90-Day Letter - (Notice of Deficiency) This is the taxpayer's	Taxpayer indicates they have not provided the information and the time frame for the Letter 3219 has expired	 a. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
25	Less than 30 days since update to AIMS	Advise the taxpayer Exam reviewed the additional information they
Additional Information Requested	Status 25	submitted and more information is required. The taxpayer should hear from Exam within 30 days.
25 Additional Information Requested	Taxpayer did not receive request for additional information	 a. Verify the taxpayer's current address. b. If the address has changed, transfer the call to the correct number based on the PBC
The information submitted by the taxpayer was not sufficient to change report and additional information was requested.		code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax it to the Exam office where the AIMS control is located. Refer to IRM

		d.	4.19.19.16, Other Contact Information, for the fax numbers. If there is no address change, advise the taxpayer that once they receive the report, submit the requested information and allow 30 days for receipt.
Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.	Taxpayer responded to the request for additional information less than 45 days ago	for a re Certific	e the taxpayer to allow 45 days esponse from Exam or EITC cation Operation.
Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.	Taxpayer responded to request for additional information and 45 days or more have passed and the taxpayer has not received a letter or response	b.	Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
38 Suspense – Other Cases referred to the campus fraud coordinator and the	Less than 60 days since taxpayer submitted information		Advise the taxpayer Exam is evaluating their case and will contact them within 60 days. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29,

response from the coordinator is expected to take longer than 30 days.			Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Manual Case to Close Preparing to Close Case Note: For PBC 295, 298 or 398 refer to note above the chart.	Less than 30 days since taxpayer submitted information	b.	Advise the taxpayer to allow 30 days for a response. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
Manual Case to Close Preparing to Close Case Note: For PBC 295, 298 or 398 refer to note above the chart.	Taxpayer submitted additional information		Fax any additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. Mark on the form "Expedite case in Status 51".

90-Day - Statutory Notice of Deficiency being prepared submitted information Notice of Deficiency being prepared b. Verify the taxpayer's current address. If the address has change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. c. Transfer the call to the correct number based on the PBC code using the above PBC call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. 52 and 53 More than 30 days since update to status 52 or 53 and no letter/ report received by the taxpayer since update to status change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. 52 and 53 Taxpayer submitted additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM	52 and 53	Less than 30 days	a.	Advise the taxpayer to allow 30
since update to status 90-Day - Statutory Notice of Deficiency being prepared since update to status 52 or 53 and no letter/ report received by the taxpayer oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. 52 and 53 Taxpayer submitted additional information 90-Day - Statutory Notice of Deficiency address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. a. Fax any additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM	Notice of Deficiency	since the taxpayer submitted information	C.	address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax
additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM	90-Day - Statutory Notice of Deficiency being prepared	since update to status 52 or 53 and no letter/ report received by the	b.	address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax
Notice of Deficiency control is located. Refer to IRM			a.	to examination on Form
	-			-
being prepared 4.19.19.16, Other Contact				

		b.	Information, for the fax numbers. Mark on the form "Expedite case in Status 52 or 53".
54 Reviewing Taxpayer Response	If less than 30 days from Correspondence Receive Date (CRD)	b.	Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should receive initial interim letter acknowledging receipt of the information submitted within 30 days of IRS receipt. Do not refer.
Reviewing Taxpayer Response	If 30 days or more but less than 45 days from the Correspondence Receive Date (CRD) and taxpayer has not received a response Note: After 30 days the CP 3500 is issued to the taxpayer as an interim letter.	b.	Advise the taxpayer Exam is reviewing their correspondence. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
54 Reviewing Taxpayer Response	45 days or more have passed from the Correspondence Receive Date (CRD) and taxpayer has not received a letter or response	b.	Advise the taxpayer Exam is reviewing their correspondence. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact

		Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. e. If there is no address change, and taxpayer has not received CP 3500, transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.
54 Reviewing Taxpayer Response	Taxpayer has received CP 3500	 a. Advise the taxpayer to allow the timeframe provided in the letter. b. Advise the taxpayer to contact Exam at the number provided in the letter if a response is not received within the timeframe provided. c. Do not refer.
55 Interim Letter Sent	Less than 45 days since interim letter issued, and Status 55 date	 a. Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 45 days from the date on the interim letter sent or by the response date shown in the interim letter. b. Verify the taxpayer's current address. c. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then

		d. e.	transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. Do not refer if there is no address change.
56	Taxpayer has additional information to submit or it is 30 days or more from the taxpayer's previous reply to correspondence and the taxpayer has not received a reply		W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
57 Over 115 days since the taxpayer response - Third interim letter sent.	Less than 30 days since interim letter issued, and Status 57 date Note: CP 3501 issued advising taxpayer more time is needed for resolution.	b.	Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 30 days from the date on the interim letter sent or by the response date shown in the interim letter. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC

		code using the above PBC Call Transfers chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
57 Over 115 days since the taxpayer response - Third interim letter sent.	30 or more days elapsed since interim letter	 a. W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
80 through 89 Appeals	Less than 45 days since referral to Appeals (Status 81 - 89) and no correspondence received Note: Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court.	Advise the taxpayer the case has been sent to Appeals and to expect a letter or telephone call from Appeals within 45 days.
80 through 89 Appeals	46-59 days since referral to Appeals and no contact from Appeals	 a. Verify the taxpayer's current address. If the address has changed, input the address change. b. Prepare Form 4442/e-4442 and send to the AARS team by email or EEfax. Refer to the Appeals Accounts Resolution and Customer Service Contact under SERP Who/Where page

			to access email address and EEfax number.
90 Closed	The taxpayer is asking about a refund or notice from the audit	a.	Advise the taxpayer to allow 6 weeks from the status 90 date for the processing of any refund/notice.
	Note: If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.		Note: The type of CP 21 notice that generates when the Transaction Code (TC) 30X posts depends on whether the adjustment results in a balance due or a credit.
		b.	If the taxpayer is requesting a copy of the audit report, refer to IRM 21.5.10.4.4, Requests for Copies of Audit Reports.
90	Taxpayer has not	a.	Advise taxpayer examination is
Closed	requested an Audit Reconsideration	C.	closed. Determine if taxpayer qualifies for Audit reconsideration. Refer to IRM 4.13.1.2, Definition of an Audit Reconsideration, IRM 4.13.1.3, Reasons for a Request, and IRM 4.13.1.4, Criteria for Reconsideration. If the taxpayer does qualify, explain the Audit Reconsideration procedures and processing time frames. Refer to IRM 4.13.2.3, Role of a Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function. Issue Letter 3338-C, Audit Reconsideration Acknowledgement Letter, if appropriate.
90	Less than 60 days since the taxpayer	a.	Confirm Letter 3338-C, Audit Reconsideration
Closed			

	has requested an	Acknowledgement Letter, was
	Audit Reconsideration	sent. b. If taxpayer qualifies for Audit Reconsideration, issue Letter 3338-C, Audit Reconsideration
		Acknowledgement Letter. c. If Letter 3338-C, Audit Reconsideration Acknowledgement Letter, was previously sent, check to see if Exam Operation has an open
		case control on TXMOD. d. If not, advise taxpayer they need to respond to the Campus as outlined in Letter 3338-C, Audit Reconsideration Acknowledgement Letter, with requested documents for reconsideration.
		 e. Ask the taxpayer if they have a new address. If yes, change the address. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and IRM 3.13.2.4, BMF Addresses, for instructions on inputting an address change. f. Prepare Form 4442/e-4442 with new address and fax to
		the Exam Operation where the TXMOD control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
90 Closed	Between 60-119 days since taxpayer has requested Audit Reconsideration	a. W&I Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above PBC Call Transfers chart.
		 Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM

4.19.19.16, Other Contact Information, for the fax numbers.
numbers.