



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.8.2

DECEMBER 2, 2024

EFFECTIVE DATE

(12-02-2024)

PURPOSE

- (1) This transmits revised IRM 2.8.2, Audit Information Management System (AIMS), AIMS Command Code AM424.

MATERIAL CHANGES

- (1) IRM 2.8.2 Replaced Wage and Investment (WI, W&I) with Taxpayer Services (TS) throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 2.8.2, dated December 08, 2023, is superseded.

AUDIENCE

This IRM is intended for the general use of IDRS system personnel from all four Business Operating Divisions (TS, SB/SE, LB&I and TE/GE) and Appeals accessing the Audit Information Management System.

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Chief Information Officer

2.8.2

AIMS Command Code AM424

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2.8.2.1
(12-02-2024)
Program Scope and Objectives

- (1) This IRM section provides the instructions for the Audit Information Management System (AIMS) command code AM424. AM424 is used to establish a Master file tax module on the AIMS Data base. AM424 generates a TC 424 (FA) record to Employee Plans Master File (EPMF), Individual Master File (IMF) and Business Master File (BMF) when a tax module is established on AIMS. AM424D will generate an AM424-DELETE-RECORD (F#) record to End of Day (EOD) processing if the AM424 that established the Masterfile Tax Module and the AM424D are done on the same day. AM424D generates a TC 421(F7) record to IMF, BMF and EPMF when AM424D is used to delete a Master File tax module from AIMS when the AM424 to establish the tax module is not done on the same day. AM424M will generate a TC 421(F7) record to IMF or BMF to indicate that examination activity has occurred on a tax module that has not been established on AIMS.
- (2) **Purpose:** This transmits revised IRM 2.8.2, Audit Information Management System (AIMS), AIMS Command Code AM424.
- (3) **Audience:** The audience for this IRM section are users of the Audit Information Management System (AIMS).
- (4) **Policy Owner:** Information Technology, Chief Information Officer.
- (5) **Program Owner:** Information Technology, Applications Development, Compliance, Business Compliance Management System Branch AIMS Related Section.
- (6) **Primary Stakeholders:** IDRS users from Appeals, LB&I, SB/SE, TE/GE and TS
- (7) **Program Goals:** To provide explicit instructions for the use of command code AM424 in entering and requesting data.

2.8.2.1.1
(01-01-2024)
Background

- (1) As a result of a study, it was concluded that Examination had a need for a new information management system. The study group recommended a terminal assisted Audit Information Management System (AIMS). A stand alone direct access terminal system was considered along with the enhancement of IDRS. Enhancement of IDRS was determined to be clearly the best choice for the Service.
- (2) This new system satisfied Examination Division's current needs for accurate and timely inventory controls, better control of assessments and up-to-date management reports. The system traces examination results through final determination of tax liability including Appeals and Tax Court.
- (3) After the successful implementation of AIMS for the Examination Division, control of returns in Appeals was added to AIMS. As of January 1, 1977 control of Exempt Organization returns was added and on October 1, 1977 control of Employee Plan returns was added.

2.8.2.1.2
(01-01-2024)
Authority

- (1) During the summer of 1973, the Deputy Commissioner established a Task Force to identify ADP requirements of Compliance functions, and to make appropriate recommendations to satisfy their needs.

2.8 Audit Information Management System (AIMS)

2.8.2.1.3 (01-01-2024) Responsibility

- (1) Headquarters AIMS Related Section is responsible for maintaining procedures related to AIMS programming.

2.8.2.1.4 (01-01-2024) Program Management and Review

- (1) Command Code AM424 is managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

2.8.2.1.5 (01-01-2024) Program Controls

- (1) IRS implements access control measures that provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.8.2.1.6 (12-15-2017) Terms/Acronyms/ Definitions

- (1) The following table defines acronyms frequently used throughout this IRM section:

Acronyms	Definitions
PBC	Primary Business Code
IMF	Individual Master File
BMF	Business Master File
EPMF	Employee Plans Master File
TIN	Taxpayer Identification Number

2.8.2.1.7 (12-15-2017) Related Resources

- (1) EOD, IMF, BMF, EPMF, RCCMS, RGS

2.8.2.2 (01-01-2011) Master File Request — Command Code AM424

- (1) Tax Return records for AIMS may be automatically selected through “DIF (Discriminate Function)” and “Unallowable” programs, or may be requested from masterfile via an AIMS realtime terminal.
- (2) Command Code AM424 is used to request records for AIMS from IMF (Individual Master File), BMF (Business Master File), or EPMF (Employee Plans Master File). NMF records are established with Command Code AMNON.
- (3) TC424 is generated to the appropriate master-file, and an open AIMS record is established on AIMS under the specific TIN (Taxpayer Identification Number), File Source, MFT (Master File Tax Account Code), and Tax Period (also, Plan Number if the MFT is 74 or Plan Report Number if the MFT is 46, 76, 84, 85 or 86). The TC424 request is sent to master-file for a “full” Tax Return record. If or when a TC 150 posts to Master File, a “full” record is sent back to AIMS along with a Return Charge-Out document and labels to be generated if requested. Upon receipt of the full record, AIMS sends a TC420 back to Master File when it replaces the original 424.
 - a. An exception to the above chain of events occurs when Source Code 60 (Information Report) and EGC 1000 or 2000 are input with a valid push code by CC AM424; in this case, there is no TC424 generated to master-

file and no Return Charge-Out document or labels are generated. If CC AM424 is re-input for the same tax module with a different source or EGC, the TC424 will be generated at that time.

(4) Input documents for CC AM424 are:

Form Number	Title
5345-B	Examination Request Non-ERCS Users
5345-D	Examination Request-ERCS (Examination Returns Control System) Users
5346	Examination Information Report
5347	Examination Multiple Request Master File
5571	Appeals Request
5597	TE/GE IMF/BMF/EPMF Request
5666	TE/GE Referral/Information Report
8340	PCS TEFRA Establishment or Add
8341	PCS Establishment or Add

2.8.2.3
(01-01-2011)
Command Code AM424

- (1) **There are two types of error messages that can be generated as a result of the input of CC AM424.**
 - a. The first type results from mistakes made on the input of data or from the input of data that does not match data at the NAP (National Account Profile).
 - b. The second type will occur when the data was entered correctly but the TIN, F/S (File Source), MFT and Tax Period (also, Plan Number if the MFT is 74 or 76 or Plan Report Number if the MFT is 46 or 76 or 84 or 85 or 86) entered match a Tax Module already on the AIMS data base.
- (2) **Mistakes made on the input of data:** Individual entries are processed one at a time. When an error is encountered, the entire screen will be displayed back and instead of the literal "OK " in positions 79 and 80 of the error line, asterisks (**) will be displayed. Line entries which follow the first erroneous entry will not be processed and positions 79 and 80 on these lines will be left blank when displayed back.
 - a. When the input screen has been displayed back, the terminal operator may correct the invalid line entry and re-transmit the screen.
 - b. If the operator wants to drop an invalid entry, the operator overlays the two asterisks with "DR" and retransmits the screen (Unless it is the last entry, in which case no action is necessary). Entry lines transmitted with "OK" in positions 79 and 80 will be returned with "BY" (by-pass) in positions 77 and 78.
- (3) **Account already on AIMS.**
 - a. A TIN, F/S, MFT and Tax Period (also, Plan Number if the MFT is 74 or 76 or Plan Report Number if the MFT is 46 or 84 or 85 or 86) entered

with CC AM424 (either a single entry or in a batch mode) can match an existing account on AIMS for the following reasons:

- 1) There is already a full AIMS Account on AIMS.
- 2) There is already a "424" Account on AIMS.
- 3) There is a change TIN account.
- b. If a TIN, F/S, MFT and Tax Period (also, Plan Number if the MFT is 74 or 76 or Plan Report Number if the MFT is 46 or 84 or 85 or 86) input on AM424 matches a full open account on AIMS, two asterisks will be displayed in pos. 79-80 of the line item and an error message will be displayed on line 24 depending on the type of match IRM 2.8.2.3. Command Code AM424 Error Messages.
- (4) **When errors are detected by asterisks, (**), in positions 79 and 80 any of the following messages for AM424, AM424A, or AM424D may appear on line 24, (where applicable, the operator should correct and retransmit).**

2.8.2.4

(01-01-2022)

Command Codes AM424 Error Messages

- (1) Following are the error messages for Command Code AM424:

1ST DIGIT OF CASE GRADE MUST BE 1,2,3 OR 4

Self explanatory.

2ND DIGIT OF CASE GRADE MUST BE 1,2,3,5,7 OR 9

Self explanatory.

3RD DIGIT OF CASE GRADE MUST BE 1 OR 2

Self explanatory.

4TH DIGIT OF CASE GRADE MUST BE BLANK OR R

Self explanatory.

ACCOUNT FOUND ON OPPOSITE VALIDITY-CC INOLE CAN BE USED TO VALIDATE SSN/NAME

Self explanatory. NAP error message.

ACCOUNT PRESENT ON REVERSE VALIDITY

Account exists on reverse side of VALIDITY AIMS database

ACT-CD XXX NOT VALID FOR OPENINGS

ACT-CD 231, 259, 267, 287, 426, 427, 428, 429 not valid.

ACT-CD 305 -SPECIAL-PROJECT-CD MUST BE 0999 & SOURCE CD MUST BE 23

Self explanatory. For EGCs 77XX and 79XX only.

ACTIVITY-CD/PLAN-RPT-NUM INCONSISTENT

For Activity code 397, Plan/Report Number must be 100-199.
 For AC 300, must be 300-399.
 For AC 302, must be 500-599.
 For AC 303, must be 100-499.
 For AC 304, must be 200-299, 400-499, 800-899.
 For AC 306, must be 100-499.
 For AC 308, must be 100-999.
 For AC 309, must be 700-799.
 For AC 322, must be 900-999.

ACTIVITY CODE/MFT INCONSISTENT

See Document 6036, Examination Division Reporting System Codes Booklet, Document 11308 TE/GE Information Systems Codes.

ACTIVITY CODE MUST BE INPUT

Activity code is required input with AM424 for this account.

ACTIVITY CODE XXX IS NON-TAXABLE - CLAIM AMOUNT INVALID

Self-explanatory.

ACTIVITY CODE 495 NOT VALID FOR RETURNS WITH A TAX PERIOD AFTER 200712

For MFT 05, ACT-CD 495 is not valid for Tax Periods after 200712.

AGING-RSN-CD-50 - EGC MUST BE 2XXX

Self-explanatory.

AGING-REASON-CD 50 & 51 ARE ONLY VALID WITH PBC 212

Self explanatory.

AGING REASON CODE INVALID

Must be spaces or 000-003, 005-999.

AIMS BOD CD (FIRST DIGIT) MUST BE 1-4

** Self explanatory.

AIMS-POD-CD NOT ALLOWED WITH EGC 7XXX

Self explanatory.

CANNOT INPUT - CREATION DATE OF CURRENT AM424 PUSH CODE 036 WITH LESS THAN 30 DAYS

AIMS Data Base OPENING-CREATION-DATE is less than 30 days from current system date.

LCC-CD ONLY VALID FOR EGC 1XXX, 54XX OR 58XX

Self explanatory.

CLAIM AMOUNT PRESENT, SOURCE CODE MUST BE 30 OR 32 FOR EGC 76XX

Self explanatory.

CRS/NAP ACCESS NOT AVAILABLE-TRY LATER

Self explanatory. NAP error message.

EGC 1998 & 2998 ARE NOT VALID WITH STATUS 5X

Self explanatory.

EGC's 1000-1099; 2000-2099, 1850-1999; and 2850-2999 REQUIRE AND SBC OF 877XX

Self explanatory.

EGC/ACTIVITY CODES INCONSISTENT

Self explanatory.

EGC FOR FLOWTHRU MUST BE 7XXX

** Self explanatory.

EGC INVALID FOR D.O. TERMINAL

For EGCs 1000 and 2000 and input is at a district office terminal, the Source Code must be 60.

EGC/SOURCE CODES INCONSISTENT

If EGC = 1000-2999, valid Source Codes are 02, 04-06, 08, 10-12, 14, 17, 20, 23-26, 30-32, 35, 39, 40, 44-46, 48-50, 60, 62, 64, 65, 68, 70, 71, 72, 73, 77, 80, 85, 88, 89, 90 and 91.
 If EGC = 5XXX, valid Source Codes are 04, 06, 08, 11, 14, 17, 20, 23-26, 30-32, 35, 39, 45, 46, 48, 49, 64, 65, 70, 73, 77, 80, 85 and 91.
 If EGC = 72XX, valid Source Codes are 09, 11, 20, 23, 24, 30-32, 35, 36, 40, 42, 43, 44, 45, 49, 50, 60, 61, 62-84, 87, 90-95 or 98.
 If EGC = 76XX, valid Source Codes are 09, 11, 20, 23, 24, 26, 30, 31, 32, 35, 40, 42, 43, 44, 45, 49, 50, 60-81, 82, 83, 84, 87, 90, 91 and 92-98.
 If EGC = 77XX or 79XX, valid Source Codes are 09, 11, 20, 23, 24, 30-32, 35, 40, 42, 43, 44, 45, 49, 50, 60-78, 79, 80, 81, 82-86, 87 or 90-98.

ELAPn-AREA NOT AVAILABLE

Self explanatory. NAP error message.

EMPLOYEE-GRP-CD/PRIMARY-BUSINESS-CODE INCONSISTENT

** Self explanatory.

EPMF ACCOUNT-ACT-CD MUST BE 307 OR 312 OR 315

Self explanatory.

F1 RECORD PRESENT - INPUT PBC, SBC, EGC AND STATUS CODE MUST MATCH DATA BASE

Screen PBC, SBC, EGC and Status Code must match the PBC, SBC, EGC and Status Code on the AIMS Data Base.

FIRST 2 DIGITS OF THE TAX PERIOD MUST BE 19 OR 20

The century digits of the Tax Period must be in the first two characters of the Tax Period and must be either 19 or 20.

FLOWTHRU-IND MUST BE 1 OR BLANK

** Self Explanatory.

FOR EGC XXXX SOURCE CODE 79 INVALID FOR NMF MFT 34

EGC XXXX must be 72XX or 77XX or 79XX.

FOR EGC 7XXX, PUSH CD 036 NOT VALID WITH MFT XX

PUSH-CD 036 valid with only MFT 01-08, 09-12, 14, 16, 30, 34, 36, 37, 44, 46, 49, 50, 63, 64 or 67 for EGC 7XXX.

IF TIN CORRECT, NAME CONTROL IS VVVV.

Self explanatory.

Note: VVVV is data base Name Control.

I/O ERROR (AIMS, CCCCCC XXXX)

(CCCCCC = FIND, FETCH, STORE, MODIFY, DELETE).
 Computer error try again.

I/O ERROR (ERROR ON PSC READ)

Computer error, try again.

I/O ERROR (ERROR ON PSCR WRITE)

Computer error, try again.

I/O ERROR (TIF, FIND, XXXX)

Computer error, try again.

I/O ERROR-IRWRITE TC421

Computer error. Try again.

I/O ERROR-IRWRITE TC424

Computer error. Try again.

INCONSISTENT PBC/SBC

The PBC is not consistent with the first 3 digits of the SBC.

INCONSISTENT PBC WITH EMPLOYEE-TYPE

PBC 1XX and 2XX must equal 1XXX or 2XXX. PBC 3XX must equal 1XXX, except PBC 330 - valid with 2XXX.

INCONSISTENT PBC WITH SECONDARY-BUSINESS-CD

The PBC is not consistent with the entire 5 digits of the SBC.

INCONSISTENT PBC/SERVICE-CENTER-CODE

Input PBC not consistent with Service Center.

INVALID ACTIVITY CODE

Activity Code not numeric.

INVALID AIMS-BOD-CD

AIMS BOD Code must be 1, 2, 3 or 4.

INVALID AIMS-POD-CD

AIMS-POD-CD not numeric.

INVALID AMOUNT CLAIMED

Must be 1-9 numerics,
non-zero positive),
have a "C" in first position,
left-justified - not zero filled.

INVALID LCC-CD

CIC-LCC-CD must be M, O or H

INVALID COMMAND CODE MODIFIER

Not blank, A, D, M, or Z.

INVALID DLN ON TC424-RECORD

Self explanatory.

INVALID EMPLOYEE GROUP CODE

EGC must be 1000-2999, 5000-5999, 7200-7299, 7600-7699, 7700-7799 or 7900-7999.

INVALID EMPLOYEE-TYPE

First digit of Employee Group Code must be 1, 2 or 5.

INVALID EP-PLAN-TYPE

EP-PLAN-TYPE must be 0, 1, 2 or blank.

INVALID INDUSTRY-AREA-CD RANGE

For TS, SB and LB&I: Last 2 digits of the PRIMARY-BUSINESS-CD must be 00-07, 12-14, 20, 21, 23-25, 27, 30, 90-99.

INVALID INFORMANTS CLAIM IND

Self-explanatory.

INVALID MF-SYSTEM-ID-CODE ON 424 RECORD

Self explanatory.

INVALID MFT

MFT not numeric or MFT not valid for AIMS.

INVALID NAME CONTROL/CHECK DIGIT

Does not meet standard validity criteria.

INVALID PBC

Self explanatory.

INVALID PLAN NUMBER

Plan Number not 001-999.

INVALID PLAN- RPT-NUM

Must be numeric.

INVALID PRIMARY-BUSINESS-CD

Valid PBCs are 190-194, 201-207, 212-214, 295-299, 320, 321, 323-325, 327, 330, 398.

INVALID SBC

First 3 digits of the SECONDARY-BUSINESS-CD must be 000-947, 949, 950, 951, 960, 970, 980.

INVALID SOURCE CODE

Not 03-99.

INVALID SOURCE CODE FOR EP ACCOUNT

EP valid Source Codes are 09, 11, 20, 23, 24, 30, 31, 32, 35, 40, 42-45, 49, 50, 60-81, 82, 83, 84, 87, 90, 91 and 92-98.

INVALID SPCL PROJ CD ON TC424 RECORD

Self explanatory.

INVALID SPECIAL PROJECT CODE

For EGC 1XXX, 2XXX and 5XXX: 0000-0084, 0086-9999.

For EGC 7XXX: 0000-9999.

INVALID STATUS CODE

Not numeric, or not valid on AIMS. Valid values are 00, 01, 04-13, 15-20, 22-39, 51-57, 59 or 60.

If record input at a district office terminal, Status Code can not equal 01. Blanks invalid.

INVALID TAX PERIOD

Not YYYYMM format.

INVALID TAX-PRD ON TC424 RECORD

Self explanatory.

INVALID TTDC-CD

Valid values are 050, 051, 052, 100, 102-105, 108 or 198.

INVALID TECHNICAL-SERVICES-CD

TECH-SERVICES-CD not numeric.

INVALID TEFRA-CD

TEFRA-CD must be = Y, N or S.

INVALID TEGE-SPECIAL-DEFINER-CD

Self explanatory.

INVALID TERRITORY-CD RANGE

4th and 5th positions of the SECONDARY-BUSINESS-CD must be 00-60.

INVALID TIN

TIN does not have valid configuration and File Source indicator.

INVALID VCAP-IND

Self explanatory.

INVALID XREF-TIN

Self explanatory.

IRWRITE ERROR ON AUDIT TRAIL

Computer error. Try again.

LAP FILE NOT AVAILABLE, ERROR ON SENDX

LAP access problem. Try again. NAP error message.

LINES 2 12 BYPASSED

All line entries were bypassed because of **DR** and/or **OK** in positions 41 and 42.

MFT XX NOT VALID FOR AM424

. XX Will be MFT 17 or 31 or 35

MFT 29 SOURCE-CD MUST BE 30, 43, 44 OR 50

Self explanatory.

MFT 29 ONLY VALID FOR TAX PERIODS 200012 AND SUBSEQUENT

Self explanatory.

MFT 46/76/84/85/86 - PLAN-RPT-NUM MUST BE INPUT

**Self explanatory.

MFT 74 ONLY VALID WITH FILE SOURCE P

Self explanatory.

MFT/TAX PERIOD INCONSISTENT

Self explanatory.

NAME CONTROL/TIN MISMATCH

Self explanatory.

NAME CTRL MUST BE USED WITH INVALID TIN

Self explanatory.

NAME LINE YEAR AT MF IS LATER THAN TAX PERIOD INPUT (AM424 REJECT CODE 1880)

Input tax period is prior to master file name line year. NAP error message.

NATIONAL ENTITY FILE NOT AVAILABLE - TRY LATER

NAP System Problem. NAP error message.

NO TC 150 ON THE EPMF

Self explanatory.

NO TC 150 PRESENT AT MF (AM424 REJECT CODE 1735)

Tax module exists at master file, but no TC 150 is posted.

ONLY DISP-CD 23 OR 24 VALID FOR AM424M

** Self explanatory.

ONLY IMF/BMF VALID FOR AM424M

** Self explanatory.

PBC 2XX, 330 - EGC 1998 & 2998 NOT VALID - MUST UPDATE TO ANOTHER EGC

Self explanatory.

PBC 320, 321, 323-325, 327, 330 SOURCE CODE 20 NOT ALLOWED FOR OPENINGS

Self explanatory.

PBC 398 IS ONLY VALID WITH EGC 54XX/57XX/58XX

Self explanatory.

PBC 3XX REQUIRES AGING-REASON-CD FOR STATUS-CD 15 OPENINGS

Self explanatory.

PBC XXX - AGING REASON 99 (TAX EXAMINERS) NOT VALID

PBC 320, 321, 323-325, 327 not valid with Aging Reason 099.

PLAN NUMBER INPUT IS ALREADY ESTABLISHED ON THE EPMF

Self explanatory.

PLAN NUMBER INPUT IS NOT ESTABLISHED ON THE EPMF

Self explanatory.

PLAN-RPT-NUM ONLY VALID WITH MFT 46/76/84/85/86

** Self explanatory.

PLEASE CORRECT INVALID FIELD

General error message for AM424A. An asterisk appears to the right of invalid field.

PUSH CODE INVALID FOR GE

For GE, Push Code is not 020 - 023, 036, 037, 041 or 049, 051, 072, 081.

PUSH CODE INVALID FOR EO

For EO, Push Code is not 020 - 025, 036, 037, 041 or 049, 051, 081.

PUSH CODE INVALID FOR EP

For EP, Push Code is not 020, 021, 022-025, 036, 037, 041, 049 or 081.

PUSH CODE 021 OR 036 ONLY VALID WITH SOURCE CODE 43

For EGC 7XXX, Push Code 021 or 036 only valid with Source Code 43.

PUSH CODE 036 ONLY VALID FOR MFTS 01-08, 09-12, 14, 16, 30, 33, 40, 51, 52, 58, 60, 63, 64, 77 or 78

Self explanatory.

PUSH CODE 036 - RETURN REQUISITION INDICATOR MUST BE 1 OR 3

Self explanatory.

PUSH CODE 037 - REQUIRES SPECIAL PROJECT CD 0149

Self explanatory.

PUSH CODE 050 ONLY VALID FOR EGC 1XXX AND 2XXX

Self explanatory.

PUSH CODE 050 ONLY VALID FOR SOURCE-CD 12 OR 44

Self explanatory.

PUSH CODE 051 ONLY VALID WITH SOURCE-CD 31

Self explanatory.

PUSH CODE 051 ONLY VALID FOR MFT 03

Self explanatory.

PUSH CODE 072 ONLY VALID WITH PBC 415

Self explanatory.

PUSH CODE 072 ONLY VALID WITH MFT 46

Self explanatory.

PUSH CODE 081 REQUIRED WITH SOURCE-CD 42 FOR EGC 76XX

Self explanatory.

PUSH CODE XXX, STATUTE EE REQUIRED

Statute Day **EE** is required for Push Code XXX. Exception = MFT 46, 84, 85, 86.

PUSH CODE/SPECIAL HANDLING MSG INVALID

Must be 010, 019 - 021, 024 - 051 or 121 (BMF only).

PUSH-CD NEEDED WITH DELINQUENT SRC-CD

Push Code must be input if:
EGC is 72XX and Source Code is 24, or 44;
EGC is 76XX and Source Code is 44;
EGC is 77XX or 79XX and Source Code is 12, or 44;
Exception: MFT 29.

PUSH-CD 036 NOT VALID WITH ACT-CD 304

Self explanatory.

PUSH-CD XXX Invalid for MFT 29

For MFT 29 only PUSH-CD 020-025, 037, 041, 049, 081 are valid.

RECORD ON RECOVERABLE RETENTION - RECOVER RECORD AND REINPUT AM424

Self explanatory.

REQUEST COMPLETED/UPDATES nnnn

Standard reply for successful update, and number of updates.

RETURN REQUEST INDICATOR NOT 1, 3 OR BLANK

Self explanatory.

SBC 877XX ONLY VALID WITH EGC'S 1000-1099, 2000-2099, 1850-1999 AND 2850-2999

Self explanatory.

SECONDARY BUSINESS CD MUST BE NUMERIC

For EGC 1XXX, 2XXX and 5XXX: Must be input and must be numeric.

For EGC 7XXX: May be input. If input, must be numeric.

SERVICE CENTER EGC NOT ALLOWED AT D.O. TERMINAL

If District Office terminal, EGC must not be 5XXX.

SFR/REFUSAL TO FILE/NON-FILER, MUST USE PUSH-CD 021, 036 OR 037

For EGC 72XX, AIMS SOURCE CODE 24 must use PUSH CODE 021, 036 OR 037.

SLAPn-AREA NOT AVAILABLE

Self explanatory. NAP error message.

SOURCE CODE NN, CLAIM AMOUNT PRESENT

Self explanatory.

SOURCE CODE NN, POS CLAIM AMT NEEDED

Self explanatory.

SOURCE CODE 20 NOT VALID WITH EGC 1100-1849 AND 2100-2849 FOR OPENINGS

Self explanatory.

SOURCE CODE XX, CLAIM AMOUNT NEEDED

Source CD is 30 or 32 and Claim Amount is not present.

SOURCE CODE 31, CLAIM AMOUNT MUST NOT BE PRESENT

Self explanatory.

SOURCE CODE 43 ONLY VALID WITH PUSH CODE 021 OR 036

For EGC 7XXX - Source CD 43 only valid with PUSH CODE 021 or 036.

Exception: MFT-CD 29.

SOURCE / EGC / PUSH CODE INCONSISTENT

If the EGC is 1000 or 2000, and the Push Code is 024-036, 038-040 the Source Code must be 60.

SPECIAL PROJECT CODE 0153 NOT VALID

Self explanatory.

SPECIAL PROJECT CODE XXXX IS NOT VALID AFTER 199012

For EGC 1XXX, 2XXX and 5XXX only: Special Project Code is 0101-0104, 0106, 0107, 0109, 0110, 0113, 0114, 0116, 0118, 0121, 0122, 0205, 0209, 0210, 0225, or 0401 and TAX-PRD is greater than 199012.

SSN NOT ON MF AS VALID OR INVALID CC INOLE CAN BE USED TO VALIDATE DM-1 SSN/NAME

Self explanatory. NAP error message.

STATUS 51-59 NOT ALLOWED WITH PBC XXX FOR AM424

(Where XXX equals SCREEN PBC) Not allowed with PBC 201-207, 212-214, 320, 321, 323-325, 327 or 330.

STATUS CODE 07 IS COMPUTER GENERATED - CANNOT ESTABLISH CASE WITH STATUS 07

For Exam, Status Code 07 is invalid if terminal is not a Service Center terminal.

STATUS CODE 09 IS COMPUTER GENERATED - CANNOT ESTABLISH 3XX CASE WITH STATUS 09

Self explanatory.

STATUS CODE/EGC INCONSISTENT

For EGC 5XXX, valid Status Codes are 00, 01, 05-10, 12, 13, 17, 18, 22-25, 33, 34, 51-53 and 56.

For EGC 72XX, valid Status Codes are 08, 10, 12, 17, 18, 20, 22-24, 30, 32, 34, 38, 51-56, 58 or 60.

For EGC 76XX, valid Status Codes are 08, 10, 12, 17, 18, 20, 22, 24, 30, 32, 34, 38, 51-56, 58 or 60.

For EGC 77XX and 79XX, valid Status Codes are 08, 10, 12, 17, 18, 20, 22, 24, 30, 32, 34, 38, 51-56, 58 or 60.

Status Code 60 is not valid with EGCs 1XXX and 2XXX..

STATUS-CDS 12-19 ARE NOT VALID WITH SOURCE CODE 45

Self Explanatory.

STATUTE DAY INVALID

Must be alphabetic AA thru ZZ- 7XXX. Must be alphabetic AA-WW, YY, ZZ, 1XXX, 2XXX,5XXX.

STATUTE DAY INVALID WITH MFT XX, ACT-CD XXX

Cannot input Statute Day with MFT 46 (Exception - ACT-CD 304) MFT 84, MFT 85, MFT 86.

STATUTE GG - ONLY VALID WITH MFT 02, 05 OR 06

Self explanatory.

TAX MODULE/TIN NOT FOUND

TAX MODULE/TIN does not exist on Masterfile

TAX MODULE NOT FOUND ON NAP, CANNOT USE PUSH-CD 050

Self explanatory.

TAX MODULE NOT FOUND ON NAP, PUSH CODE REQUIRED

Self explanatory.

TAX PERIOD/TEFRA-CD INCONSISTENT

TEFRA-CD not required after 201811

TC 150 PRESENT AT EPMF - NO PUSH CODE REQUIRED

Self explanatory.

TC 150 PRESENT AT MF- NO PUSH-CD REQUIRED

Push Code input is **not** 010, 019, 049 or 121 and
Tax Period at Master File matches screen Tax Period and
TC-150 has posted at Master File.

TDC-CD ONLY VALID FOR MFT 30(IMF)

Self Explanatory

TECHNICAL-SERVICES-CD ONLY VALID FOR EGC 1XXX & 2XXX

Self explanatory.

TECHNICAL-SERVICES-CD ONLY VALID FOR STATUS-CD 20-39

Self explanatory.

TECHNICAL-SERVICES-CD REQUIRED

TECHNICAL-SERVICES-CD is required for EGC 1XXX and
2XXX for STATUS-CD 20-39.

TEFRA-CD ONLY VALID FOR MFT 06

Self explanatory.

TEFRA-CD ONLY VALID FOR EGC 1XXX OR 2XXX

Self explanatory.

TEFRA-CD REQUIRED

TEFRA-CD required for MFT 06 if EGC = 1XXX or 2XXX and
STATUS-CD = 13 thru 19.

TE/GE FLOW THROUGH ACTIVITY CODE/MFT INCONSISTENT

Self explanatory.

TEGE-OPEN-CASE-GRADE ONLY VALID WITH EGC 76XX, 7XXX OR 79XX

Self explanatory.

TEGE-OPEN-CASE-GRADE MUST BE 09 OR 11-14 FOR EGC 76XX

Self explanatory.

TEGE-SPECIAL-DEFINER-CD ONLY VALID WITH EGC 7XXX

Self explanatory.

TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS DATA BASE SERVICE CENTER CD

Self explanatory.

TIN CHANGED TO v-v

Account on AIMS is changed-TIN case. v-v displays new TIN, F/S, and Check Digit or Name Control.

TIN/CK-DIGITS MISMATCH-CHECK TIN

Input matches on TIN and MFT, but not on CHECK DIGITS.

TIN/FS INCONSISTENT

Self explanatory.

TIN IS NOT ON THE EPMF OR THE BMF

Self explanatory. NAP error message.

TIN IS NOT ON THE EPMF, IS ON THE BMF

Self explanatory. NAP error message.

TIN/MFT INCONSISTENT

Self explanatory.

TIN NOT ESTABLISHED ON MF

Self explanatory. NAP error message.

TRACKING-CD MUST BE NUMERIC

Self explanatory.

USE STATUS 06 OR 08 WITH SOURCE 20

With Source Code 20, only Status Code 06 OR 08 is valid if EGC is 1XXX, 2XXX or 5XXX.

VCAP-IND ONLY VALID FOR EGC 72XX, 77XX OR 79XX

Self explanatory.

XREF-TIN/FS INCONSISTENT

Self explanatory.

XXXXXXAREA NOT AVAILABLE

AIMS area not available. (XXXXXX = database area which is down.)

2.8.2.5

(01-01-2010)

Command Code AM424A**(1) Error Messages**

- a. CC AM424A will have the same standard error messages as CC AM424 for those messages relating to line 1 of input.
- b. If a field is found to be in error, that field will be followed by an asterisk and the following error message will appear on line 24: ** PLEASE CORRECT INVALID FIELD
- c. PLAN-NUM is not valid for AM424A.
Self explanatory.

2.8.2.6

(01-01-2014)

Command Code AM424D**(1) Following are the Error Messages for Command Code AM424D:**

ACCOUNT NOT ON FILE

Input account was not found on AIMS.

CANNOT DELETE, PCS CONTROL

AM424D attempted to delete a '424' Tax Module containing a Partnership section.

CANNOT DELETE-RECORD NOT 15 DAYS

You must delete the record on the same day the case was created or you must wait 15 days from the Opening-Creation date before deleting the record.

DISPOSAL-CD INVALID - RECORD NOT 15 DAYS

Disposal code is used to update Master File. AM424D only generates a 421 transaction to MF for cases input more than 15 days prior to the current date.

DISPOSAL-CD IS A VALID INPUT ONLY WHEN PUSH-CD 020, 021, 037, 039, OR 041 IS PRESENT

Disposal code is used to update Master File. AM424D only generates a 421 transaction to MF for cases input with one of the listed push codes

DISP-CD ENTRY INVALID FOR EGC 7XXX

Disposal Code is not a valid input field for EGC 7XXX.

EGC = 5XXX, MUST BE DELETED AT A SERVICE CENTER TERMINAL

Record is not at a service center terminal and can not be deleted.

INVALID DISPOSAL CODE

Value other than 36 thru 41 entered in positions 26-27.

NOT 424 RECORD

AM424D attempted to delete a Tax Module that was not a 424 Tax Module.

PUSH CODE 036, CANNOT DELETE - RECORD NOT 30 DAYS

You must delete the record on the same day the case was created or you must wait 30 days from the Opening-Creation date before deleting the record.

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Exhibit 2.8.2-1 (01-01-2024)
Command Code AM424

1 Single Input Display

1-10										11-20										21-30										31-40										41-50										51-60										61-70										71-80										
12345678901234567890123456789012345678901234567890123456789012345678901234567890																																																																																
1	E1	2E3	E4	E5	E6	E7	E8	9	E10	E11	E12	13	14E15	16E17	E	E																																																																
2	E20	E21				E22	E23				E24										E25	E26				E27										E	E29	E30	3132																																									

2 Record Element Description

Exhibit 2.8.2-1 (Cont. 1) (01-01-2024)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC "AM424"
2	1	6	CC-Definer - Blank
3	1	7-8	Source Code - 2 digit numeric
4	1	10-12	Primary Business Code - 3 digit numeric.
5	1	14-18	Secondary Business Code - 5 digit numeric or spaces.
6	1	20-23	Employee Group Code - 4 digit numeric
7	1	25-26	MFT Code - 2 digit numeric
8	1	28-29	Status Code - 2 digit numeric
9	1	31	Return Not Requested Indicator - 1, 3 or blank
10	1	33-36	Project Code - 4 spaces or numerics.
11	1	38-40	Aging Reason Code - 3 spaces or numerics.
12	1	42-44	Push-Code - 3 spaces or numerics.
13	1	46-47	Statute Day - AA through ZZ, AB through AZ or spaces.
14	1	49	Flowthru Ind - 1 or blank.
15	1	51-54	Tracking Code - 4 spaces or numerics.
16	1	56	Informants Claim Ind - 1 or blank.
17	1	58-61	TEGE Special Definer Code - 0000-9999 or blank.
18	1	63	VCAP-IND - Blank or 1
19	1	65	LCC-CD - 'M','O' or 'H'.
20	2-12	1-12	TIN and File Source
21	2-12	14-17	Name Control/Check Digit - Name Control is 1-4 variable characters. Check Digit is bbAA
22	2-12	19-24	Tax Period - YYYYMM Format
23	2-12	26-28	Activity Code - 3 digit numeric.
23	2-12	29-38	Amount Claimed - Left-justified, numeric, preceded by a "C".
24	2-12	40-42	PLAN-RPT-NUM - 3 digit numeric.
25	2-12	44-47	TEGE-OPEN-CASE-GRADE - 4 characters
26	2-12	49-60	XREF-TIN - Same format as item 17 above
27	2-12	62-64	AIMS-POD-CD - 3 digit numeric.

Exhibit 2.8.2-1 (Cont. 2) (01-01-2024)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
28	2-12	66	TEFRA-CD - 'Y', 'N' or 'S'.
29	2-12	68-70	TECHNICAL-SERVICES-CD - 3 digit numeric.
30	2-12	72-74	TAXPAYER-DIGITAL-COMMUNICATION-CD 3 digit numeric
31	2-12	77-78	Bypass Indicator.
32	2-12	79-80	Validity indicator.

Exhibit 2.8.2-2 (Cont. 1) (01-01-2009)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC "AM424"
2	1	6	CC DEFINER - blank
3	1	7-8	Source Code - 2 digit Numeric
4	1	10-12	Primary Business Code - 3 digit numeric.
5	1	14-18	Secondary Business Code - 5 digit numeric or blanks.
6	1	20-23	Employee Group Code - 4 digit numeric.
7	1	25-26	MFT Code - 2 digit numeric
8	1	28-29	Status Code - 2 digit numeric
9	1	31	Return Not Requested Indicator - 1, 3 or blank.
10	1	33-36	Project Code - Blanks or numerics.
11	1	38	EP Plan Type - May be 0, 1, 2 or blank
12	1	41-43	Push Code - Blanks or numerics.
13	1	50-53	Tracking Code - 4 spaces or numerics.
14	1	55	Informants Claim - blank or 1
15	1	57-60	Tege Special Definer Cd - blank or NNNN
16	2-12	1-12	TIN and File Source
17	2-12	14-17	Name Control - 4 Characters (box to the right of the TIN) Check Digit - AA is right justified.
18	2-12	19-24	Tax Period - YYYYMM Format
19	2-12	26-28	AIMS Activity Code - 3 digit numeric
20	2-12	29-38	Amount Claimed-May or may not be entered Dollars only-left-justified preceded by a " c".
21	2-12	40-42	Plan Number - 3 Digit Numeric
22	2-12	44-47	TEGE-OPEN-CASE-GRADE-NNNN
23	2-12	77-78	Bypass Indicator.
24	2-12	79-80	Validity Indicator.

NOTE: This format is used for File Source "P" records when using batch input.

Exhibit 2.8.2-3 (01-01-2010)**Command Code AM424**

1 Output of CC “AM424” Single Input, (1 T/P and 1 Tax Period), if no errors are encountered, the entire screen will be displayed back as follows:

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	AM424	30	205	87700	1974	30	06	040
2	472-32-2467	ORAN	200812	271				OK
24	REQUEST COMPLETED/UPDATES 0001							
	1234567890123456789012345678901234567890123456789012345678901234567890							

2 Record Element Description

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC AM424
2	1	7-8	Source Code - “ 30”
3	1	10-12	Primary Business Code - “205”
4	1	14-18	Secondary Business Code - “87700”
5	1	20-23	Employee Group Code - “1974”
6	1	25-26	MFT Code - “ 30”
7	1	28-29	Status Code - “ 06”
8	1	31	Return Not Requested Indicator - (Leave blank to indicate Return is requested).
9	1	41-43	Push Code - “ 040”
10	2	1-12	TIN and File Source
11	2	14-17	Name Control - “ ORAN”
12	2	19-24	Tax Period - “ 200812”
13	2	26-28	Activity Code - “ 271”
14	2	79-80	Validity Indicator Literal “OK”
15	24	1-30	Literal “REQUEST COMPLETED/UPDATES 0001”

Exhibit 2.8.2-4 (12-13-2016)

Command Code AM424

1 Batch Input of AM424 (Same EIN, different tax periods)

	1-10	11-20	21-30	31-40	41-50	51-60
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890
1	AM424 E2 E3 E4 E5 E6 E7 E E9 E E11 E E					
2	E14	E15 E16	E17E18		E19	
3		E16	E17E18		E19	
4		E16	E17E18		E19	
5		E16	E17E18		E19	

13	
	123456789012345678901234567890123456789012345678901234567890

NOTE: For File Source "P" record batch input Exhibit 2.8.2-2 Command Code AM424 Input Display of Single Input File Source "P" (EPMF).

2 Record Element Description

Exhibit 2.8.2-4 (Cont. 1) (12-13-2016)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC "AM424"
2	1	7-8	Source Code
3	1	10-12	Primary Business Code - Numerics.
4	1	14-18	Secondary Business Code - Spaces or numerics.
5	1	20-23	Employee Group Code - Numerics
6	1	25-26	MFT
7	1	28-29	Status Code
8	1	31	Return Not Requested Indicator: "1" indicates return is not requested. "3" indicates return, charge-out, and labels not requested. Blank indicates return is requested.
9	1	33-36	Project Code - Spaces or numerics.
10	1	38-40	Aging Reason Code - Spaces or numerics.
11	1	42-44	Push Code - Spaces or numerics.
12	1	46-47	Statute Day - AA through ZZ or spaces.
13	1	49	Flowthru Ind - " 1" or space
14	1	51-54	Tracking Code - 4 spaces or numeric
15	1	56	Informants Claim Ind - 1 or Blank
16	1	58-61	TEGE-Special-Definer-CD - 0000 - 9999 or Blank
17	1	63	VCAP-Ind Blank or 1
18	2	1-12	TIN and File Source
19	2	14-17	Check Digit or Name Control
20	2-12	19-24	Tax Period
21	2-12	26-28	Activity Code - 3 digit Numeric
22	2-12	29-38	Amount Claimed - Space or left-justified numeric preceded by a "C".
23	2-12	40-42	PLAN-RPT-NUM - 3 digit numeric.
24	2-12	44-47	TEGE-OPEN-CASE-GRADE-NNNN

3 Batch Input of AM424 (Same EIN, different tax periods)

Exhibit 2.8.2-4 (Cont. 2) (12-13-2016)
Command Code AM424

- a. NOTE: Literal " R" in first position of the 3rd line and lines following indicates that the TIN/FILE Source is the same as on the preceding line.
- b. NOTE: When Name Control is input the computer will compare and search for a similar record on AIMS for the same taxpayer. If the two NAME Control fields do not match, a message is displayed: "IF TIN CORRECT, NAME CONTROL IS VVVV". The terminal operator may then change the input Name Control to the one displayed in the message, and re-transmit the screen; or if the operator is sure that the current input Name Control is correct, the operator enters " AA" in positions 79-80 of the entry line, re-transmits the screen, and the computer will "bypass " this Name Control check. As many as 11 tax periods for a single taxpayer may be input on one screen (Line 24 is reserved for operational messages). After input of CC AM424 with one taxpayer and multiple tax periods, if no errors are encountered, the entire screen will be displayed back, and the literal "OK" will appear in positions 79-80, lines 2-12, and the message "REQUEST COMPLETED" on line 24.

1 Batch Input of AM424 different TINs

13	
	12345678901234567890123456789012345678901234567890

Cat. No. 28756V (12-02-2024)

Exhibit 2.8.2-5 (Cont. 1) (12-13-2016)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC "AM424"
2	1	7-8	Source Code
3	1	10-12	Primary Business Code
4	1	14-18	Secondary Business
5	1	20-23	Employee Group Code
6	1	25-26	MFT Code
7	1	28-29	Status Code
8	1	31	Return Not Requested Indicator
9	1	33-36	Project Code
10	1	38-40	Aging Reason Code
11	1	42-44	Push Code
12	1	46-47	Statute Day
13	1	49	Flowthru Ind
14	1	51-54	Tracking Code
15	1	56	Informants Claim Ind
16	1	58-61	TEGE Special Definer Code
17	1	63	VCAP-Ind
18	2-12	1-12	TIN & File Source
19	2-12	14-17	Name Control or Check Digit
20	2-12	19-24	Tax Period
21	2-12	26-28	Activity Code
22	2-12	29-38	Amount Claimed
23	2-12	40-42	Plan-Rpt-Num
24	2-12	44-47	TEGE-Open-Case-Grade

3 Batch Input of AM424, different TINs

Exhibit 2.8.2-5 (Cont. 2) (12-13-2016)**Command Code AM424**

- a) Each line beginning with line 2 is to be considered as an individual entry with as many as 11 entries on a single input screen (lines 2-12).
- b) Line 24 is reserved for operational messages.
- c) Line 1 of the input screen is to be used to input data which pertains to all entries on the page (lines 2 thru 12).
- d) Individual entries beginning with line 2 will be processed one at a time until 11 entries on the screen have been processed. When all the entries on the screen have been processed, the entire screen will be displayed back and if no errors are encountered, the literal "OK" will be displayed in positions 79 and 80 after each successful entry. The message: " REQUEST COMPLETED/UPDATES nnnn " will be displayed on line 24. Exhibit 2.8.2-6. Command Code AM424.

Exhibit 2.8.2-6 (12-13-2016)
Command Code AM424

1 Batch Output Display of AM424, different TINS

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	AM424 30 205 87700 1974 30 06			49	BB			
2	472-32-2467	GREN 200712 271C955						OK
3	536-83-5297	BRAT 200512 273C1075						OK
4	612-19-7522	POWE 200912 275C6822						OK
24	REQUEST COMPLETED/UPDATES 0003							
	1234567890123456789012345678901234567890123456789012345678901234567890							

2 Record Element Description

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC AM424
2	1	7-8	Source Code "30"
3	1	10-12	Primary Business Code "205"
4	1	14-18	Secondary Business Code "87700"
5	1	20-23	Employee Group Code "1974"
6	1	25-26	MFT Code "30"
7	1	28-29	Status Code "06"
8	1	31	Return Not Requested Indicator - Blank indicates a return is being requested.
9	1	38-40	Aging Reason Code "049"
10	1	46-47	Statute Day "BB"
12	2-6	1-12	TIN and File Source
13	2-6	14-17	Name Control "GREN"
14	2-6	19-24	Tax Period "200712".
15	2-6	26-28	Activity Code "271"

The Literal "OK" in positions 79-80 of lines 2 thru 4 indicates a successful entry, as does the message "Request Completed/Updates NNNN" on line 24.

Exhibit 2.8.2-7 (01-01-2010)**Command Code AM424**

The two displays which follow are examples of Error Messages on Line 24.

a. Error Display No. 1

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	AM424 64 205 87700 1974 30 06			49	BB			
2	472-32-2467	GREN 200712	271					OK
3	536-83-5297	BRAT 200512	273					OK
4	612-19-7522	POWE 200912	275					**
5	476-52-2457	RIEN 200612	271					
6	086-81-5207	TRAP 200612	272					
24	** IO ERROR							
	1234567890123456789012345678901234567890123456789012345678901234567890							

The error display above is an example of the first response to an erroneous entry. The blank space in positions 79 and 80 of lines 5 and 6 indicates that these entries have not processed because of the asterisks referring to line 4 entry.

b. Error Display No. 2

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80
	1234567890123456789012345678901234567890123456789012345678901234567890							
1	AM424 64 205 87700 1974 30 06			49	BB			
2	472-32-2467	GREN 200712	271					BYOK
3	536-83-5297	BRAT 200512	273					BYOK
4	612-19-7522	POWE 200912	275					DR
5	476-52-2457	RIEN 200612	271					OK
6	086-81-5207	TRAP 200612	272					OK
24	REQUEST COMPLETED/UPDATES 0002							
	1234567890123456789012345678901234567890123456789012345678901234567890							

Exhibit 2.8.2-7 (Cont. 1) (01-01-2010)
Command Code AM424

The error display above is the second response to an erroneous entry. Because the asterisks were not cleared from line 4 Entry the first time the input screen was displayed back, the invalid entry was bypassed and the message "DR" after Line 4 entry was displayed. Also, lines 2 and 3 will be bypassed and show "BY" in positions 77-78.

c. CC AM424 input with Source Code 60

1. A source Code of "60" input with EGC 1000/2000 does not follow the standard AM424 processing. It will:
 - a. Produce standard 424 base on AIMS which will stay on AIMS for a period of 26 months unless replaced by an opening record
 - b. Not generate a transaction record to master file, unless an 039 Push Code is entered.
2. If at a later date CC AM424 is input with other than Source Code 60 or EGC 1000 or 2000, and it matches a 424 base on AIMS with a Source Code 60 and EGC 1000 or 2000, then the CC AM424 input will process normally but a special " Information Report Indicator" will be generated for print on the Form 5546.

1 Output Display

1-10											11-20											21-30											31-42										
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2											
1																																											
2																																											
12																																											
13	E1					E2				E3				E4				E5				E6			7	E8					E9												
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2											

ELEMENT	LINE	POSITION	DESCRIPTION
1	24	1-6	Tax Period of case on AIMS
2	24	8-9	Source Code of case on AIMS
3	24	11-13	Primary Business Code of case on AIMS
4	24	15-19	Secondary Business Code of case on AIMS
5	24	21-24	Employee Group Code of case on AIMS
6	24	26-27	Status Code of case on AIMS
7	24	29	Literal "C" (for closed)
8	24	30-37	Date of Disposal
9	24	39-42	Literal "CbEX " (for Closed examination)
			Literal "CbEO " (for Closed by EO)
			Literal "CbGE " (for Closed by GE)
			Literal "CbEP " (for Closed by EP)

(3) If the TIN Input matches a “424”, base on AIMS established by CC AM424, the display on line 24 will be as follows:

1 Output Display

Exhibit 2.8.2-8 (Cont. 2) (01-01-2000)
Command Code AM424

1-10										11-20										21-30										31-42													
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	
1																																											
2																																											
12																																											
13																																											

2 Record Element Specification

ELEMENT	LINE	POSITION	DESCRIPTION
1	24	1-6	Tax Period of case on AIMS
2	24	8-9	Source Code of case on AIMS
3	24	11-13	Primary Business Code of case on AIMS
4	24	15-19	Secondary Business Code of case on AIMS
5	24	21-24	Employee Group Code of case on AIMS
6	24	26-27	Status Code of case on AIMS
7	24	29	Literal "E" (for Established)
8	24	30-7	Creation Date of TC424 base on AIMS
9	24	40-42	Literal "424"

Examples of Error Message Displays of Bases Already on AIMS

- (4) If the TIN input matches an AIMS base with a Status Code in the range 80-89 (in Appeals Division) the display on line 24 will be as follows:

1 Output Display

1-10										11-20										21-30										31-42													
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	
1																																											
2																																											
12																																											
13																																											

2 Record Element Description

Exhibit 2.8.2-8 (Cont. 3) (01-01-2000)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	24	1-6	Tax Period of case on AIMS
2	24	8-9	Source Code of case on AIMS
3	24	11-13	Primary Business Code of case on AIMS
4	24	15	Literal "A"(for Appeals)
5	24	17-19	Appeals Code of case
6	24	21-22	Status Code of case on AIMS
7	24	29	Literal "O" (for open)
8	24	30-37	Status Date
9	24	39-42	Literal "0bAP " (for open in Appeals Division)

Examples of Error Message Displays of Bases Already on AIMS

- (5) If the TIN input matches an AIMS base which was closed by Appeals Division, the display on line 24 will be as follows:

1 Output Display

1-10											11-20											21-30											31-42										
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	
1																																											
2																																											
12																																											
13	E1						E2			E3			E4					E5							6	E7						E8											
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	

2 Record Element Description

Exhibit 2.8.2-8 (Cont. 4) (01-01-2000)
Command Code AM424

ELEMENT	LINE	POSITION	DESCRIPTION
1	24	1-6	Tax Period of case on AIMS
2	24	8-9	Source Code of case on AIMS
3	24	11-13	Primary Business Code of case on AIMS
4	24	15	Literal "A" (for Appeals)
5	24	17-19	Appeals Code of case
6	24	21-22	Status Code of case on AIMS
7	24	29	Literal "C" (for closed)
8	24	30-37	Date closed by Appeals
9	24	39-42	Literal "CbAP " (closed by Appeals Division)

Exhibit 2.8.2-9 (01-01-2005)
Command Code AM424A

- (1) This command code is similar to CC AM424; however, it is limited to establishing AIMS bases for appeals offices. CC AM424A is different from CC AM424 as follows:
 - a. A Status Code of “81” will always be generated on AIMS.
 - b. The Return Request Indicator (Form 5546) value of 3 will always be generated (No return, no charge-out, and no labels).
 - c. Single input is the only entry mode accepted.
- (2) **Input Display of AM424A**
 - a. Screen Display (Use input Form 5571)

	1-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	E1	E2							
2	E3	E4 E5	E6	E7				E8	

- | b. | Record Element Description |
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ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	CC AM424A
2	1	8-10	Push Code
3	2	1-12	TIN and File Source (item 2 on Form 5571)
4	2	14-15	MFT Code - 2 digit numeric (item 3 on Form 5571)
5	2	17-22	Tax Period - YYYYMM Format (item 4 on Form 5571)
6	2	24-27	Name Control/Check Digit - one to four characters for name control; check digits are bbAA (item 5 on Form 5571)
7	2	29-31	Appeals Code - 3 digit numeric (Item 7 on Form 5571). It must be entered.
8	2	79-80	Validity Indicator

Exhibit 2.8.2-10 (01-01-2011)
Command Code AM424D

- (1) This Command Code, with modifier “D”, is used to delete AIMS 424 bases that were established incorrectly.
- a.

For Cases with EGC 5xxx the terminal must be designated as a Service Center.
- b.

Records can only be deleted by AM424D if:

1.

The creation date is the same as the current date. Only 1000 cases of this type can be deleted per Service Center per day.

or

2.

Creation date is at least 15 days prior to the current date

(2) Input Display of AM424D

- a.
- Screen Display

	1-10										11-20										21-30										31-42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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- b.
- Record Element Description

Exhibit 2.8.2-10 (Cont. 1) (01-01-2011)
Command Code AM424D

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	Command Code and Modifier
2	1	15-16	MFT Code
3	2-12	1-12	TIN and File Source
4	2-12	14-17	Name Control/Check Digits (vvvv or bbaa)
5*	2-12	19-24	Tax Period (YYYYMM format)
6*	2-12	26-27	Disposal Code
7	2-12	30-32	Plan Report Number
* Note: For File Source "P" (EPMF) records, use Elements 8 and 9 instead of Elements 5 and 6			
8*	2-12	19-21	Plan Number
9*	2-12	23-28	Tax Period

1 Batch input of AM424D (same TIN different Tax Periods)

	1-10										11-20										21-30										31-80									
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
1	A	M	4	2	4	D									E	2																								
2					E	3									E		4				E	5					E	6												
3	R																				E	5																		
4	R																				E	5																		
5	R																				E	5																		
6	R																				E	5																		
7	R																				E	5																		
8	R																				E	5																		
9	R																				E	5																		
10	R																				E	5																		
11	R																				E	5																		
12	R																				E	5																		
13																																								
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0

2 Record Element Description

Exhibit 2.8.2-10 (Cont. 2) (01-01-2011)
Command Code AM424D

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	Command Code and Modifier
2	1	15-16	MFT Code
3	2	1-12	TIN and File Source
4	2	14-17	Name Control/Check Digits (vvvv or bbaa)
5	2-12	19-24	Tax Period (YYYYMM format)
6	2-12	26-27	Disposal Code *
7	3-12	1	R *

* The literal "R" in position 1 lines 3-12 indicates that the TIN/File Source and the Name Control/Check Digit are the same as on the preceding line. System will not repeat Disposal Code, must be input on each line as needed.

(1) **This Command Code, with Modifier “Z”, is used to zero out a counter. It performs no other function.**

- a. For each terminal, there is a 4-character “AM424 Update Counter”, used to keep track of AM424 updates. The counter is incremented by one for each successful update of AM424, AM424A, AM424D, AM424R, and AM424E.
- b. The total number of updates is displayed along with the Request Completed message in the following format:
“REQUEST COMPLETED/UPDATES nnnn. ”
- c. Whenever you wish to reset the counter to zero, enter AM424Z in positions 1–6 of line 1, and transmit the screen. The message: “ COMPLETED/UPDATES 0000” is returned.

(2) **Input Display of AM424Z**

1-10										11-20										21-30										31-80									
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
A	M	4	2	4	Z																																		
2																																							
12																																							
13																																							
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0

1-10										11-20										21-30										31-80									
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0
2																																							
12																																							
13	REQUEST COMPLETED / UPDATES																																						
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0

Exhibit 2.8.2-12 (01-01-2003)
Command Code AM424M

- (1) This Command Code, with modifier “M”, is used to generate a TC 421 Transaction Record without establishing a record on AIMS. It is valid for IMF and BMF only.
- (2) Input Display of AM424M

a. Screen Display

1-10										11-20										21-30										31-42															
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2				
1	E1									2						E3																													
2	E4													E5							E6				E7																				
3																																													
13																																													
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2			

b. Record Element Description

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	Command Code and Modifier
2	1	15-16	MFT Code
3	2	1-12	TIN and File Source
4	2	14-17	Name Control/Check Digits (vvvv or bbaa)
5	2	19-24	Tax Period (YYYYMM format)
6	2	26-27	Disposal Code