



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.8.4

DECEMBER 4, 2024

EFFECTIVE DATE

(12-04-2024)

PURPOSE

- (1) This transmits revised IRM 2.8.4, Audit Information Management System (AIMS), AIMS Command Code AMSTU.

MATERIAL CHANGES

- (1) IRM 2.8.4 Replaced Wage and Investment (WI, W&I) with Taxpayer Services (TS) throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 2.8.4, dated December 08, 2023, is superseded.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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2.8.4

AIMS Command Code AMSTU

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2.8.4-1 Command Code AMSTU

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2.8.4-5 Command Code AMSTUS

2.8.4.1
(12-04-2024)
Program Scope and Objectives

- (1) This IRM section provides the instructions for the Audit Information Management System (AIMS) command code AMSTU. AMSTU updates the AIMS Data base as the case is moved through the AIMS system. AMSTU generates a TC 560 (FT) record for updates to the Assessment Statute Expiration Date (ASED) Employee Plans Master File (EPMF), Individual Master File (IMF) and Business Master File (BMF). AMSTUR generates a TC 420(FF) record to IMF, BMF and EPMF when previously closed cases are re-opened onto the AIMS Data Base. AMSTUB generates a TC 428 (FD) record to change the Primary Business Code (PBC) at IMF, BMF and EPMF when a case that was previously closed to Appeals is backed downed to an examination Status. AMSTU generates a TC 520 (F-) record when a case is moved from a Non-Docketed Appeals STATUS-CD to a Docketed Appeals STATUS-CD. AMSTU generates a TC 521 (F*) record when a case is updated from a Docketed Appeals STATUS-CD to a Non-Docketed Appeals STATUS-CD. AMSTUS generates an AIMS-STATUTORY-NOTICE to AIMS-BATCH processing when a Statutory Notice of Deficiency is generated.
- (2) **Purpose:** This transmits revised IRM 2.8.4, Audit Information Management System (AIMS), AIMS Command Code AMSTU.
- (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 AMSTU in entering and requesting data.

2.8.4.1.1
(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.

2.8.4.1.2
(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.

2.8.4.1.3
(01-01-2024)
Responsibility

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

2.8.4.1.4
(01-01-2024)
Program Management and Review

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

2.8.4.1.5
(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.

2.8.4.1.6
(12-18-2017)
Terms/Acronyms/Definitions

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

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

2.8.4.1.7
(12-18-2017)
Related Resources

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

2.8.4.2
(01-01-2012)
Command Code AMSTU

- (1) Command Code AMSTU is used to change or update several AIMS fields. The Appeals Office Code can be input using CC AMSTU when updating a PBBA case to Status 71. CC AMSTU is to be used only on cases where the status code on AIMS is in the range 00-79. It may be input as single or as batch processing. The input documents for AMSTU are Form 5348, Examination Update, for Examination and Form 5595, TE/GE Update, for EO, EP and GE.

2.8.4.3
(01-01-2000)
Command Code AMSTUA

- (1) Command Code AMSTUA is used only on cases in Status Code 81 (appeals unassigned). It allows the generation of a work unit number. The input document is Form 3210, Document Transmittal.

2.8.4.4
(08-28-2006)
Command Code AMSTUB

- (1) This Command Code is used for cases in status codes 80, 83-89 (appeals status). The use of AMSTUB is similar to CC AMSTU and will allow change of status codes, statute updates, PBC, and AIMS IRS Employee Code for cases in status codes 80, 83-89. AMSTUB can also be used to back down cases to Examination into status codes 12-24, 33, 34 or 41. (Status Code 81 cases can only be backed down; they cannot be updated to another appeals status using

AMSTUB). The input document is Form 5568, Appeals Update. See IRM 2.8.4.10, Command Code AMSTUB Error Messages.

2.8.4.5
(01-01-2021)
**Command Code
AMSTUR**

- (1) This command code is used to reopen closed records (Status 90). It is subject to the following limitations:
 - a. Reopening Status must be:
 - 1) Greater than 11 if EGC is 1XXX or 2XXX
 - 2) Greater than 08 if EGC is 5XXX
 - b. There must be no Appeals section on the record
 - c.
 - 1) For EGCs 1XXX, 2XXX and 5XXX and Disposal Code is 01-04, 07-13 or 34: a record cannot be extracted if closed within 20 days. A record can be extracted if closed from 20 to 39 days and it has been extracted for reports (RPT Extraction Code = 1). No restrictions if record closed more than 39 days.
 - 2) For EGC 7XXX and Disposal Code is 01-19, 34, 50-52, 54-56, , or 58-61: The record must have been closed for more than 40 days.
 - d. There must not be any unverified assessment on the record. See IRM 2.8.4.11, Command Code AMSTUR.

2.8.4.6
(01-01-2004)
**Command Code
AMSTUP**

- (1) This command code is used to update EPMF 5500 Series accounts only. See IRM 2.8.4.12, Command Code AMSTUP.

2.8.4.7
(01-01-2000)
**Command Code
AMSTUZ**

- (1) This Command Code is used to zero-out the “AMSTU Update Counter” that is displayed with each Request-Completed message. It performs no other function.

2.8.4.8
(01-01-2019)
**Command Code
AMSTUS**

- (1) This is a single screen input command code used to update a record to a status of 24 and generate a 90 Day Notice. Up to Five (5) optional penalties may be included on the 90 Day Notice. These do not have to be entered in sequence. There may not be a blank line between penalties entered on the screen. The input document is form 5600, Statutory Notice Worksheet.

Penalty Type	Associated Penalty
1	Negligence Penalty
2	Delinquency Penalty
3	Substantial Understatement of Liability - Section 6661(a) IRC
4	Added on Negligence
5	Estimated Tax
6	Gross Valuation Overstatement
7	Accuracy Related Penalty
8	Gross Valuation Misstatement
9	IRC Section 6651(a)(2)
A	IRC 6676

2.8.4.9

(01-01-2022)

Command Code AMSTU**Error Messages**

- (1) As stated, individual entries beginning with line 2 will be processed one at a time until all entries on the screen have been processed or until an error has been detected. If an error is encountered, the entire screen will be displayed back with the message "OK" in position 79 & 80 after each successful entry. Line entries which follow the first erroneous entry will not be processed and position 79 and 80 will be blank when displayed. Line 24 will be reserved for "error messages".
- (2) When the input screen has been displayed back, the operator may correct any invalid line entry, clear asterisks, and re-enter the entire page. When re-entered, any line where the asterisks have not been cleared will of be processed and when the screen is displayed back "DR" will be in position 79 thru 80. Entry lines that have already been processed and are retransmitted with "OK" in positions 77 - 78 when displayed back the second time.
- (3) The following error messages apply to CC AMSTU,, AMSTUA, AMSTUB, AMSTUP, and AMSTUR:

ACT-CD/PROJECT-CD INCONSISTENT

Self-explanatory.

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

Self-explanatory. For EGC 79XX only.

ACTIVITY CODE XXX IS NON-TAXABLE - CLAIM AMOUNT INVALID

Self-explanatory.

ACTIVITY CODE/MFT INCONSISTENT

Self-explanatory

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

Self-explanatory

AGING REASON 50 & 51 ONLY VALID WITH PBC 212

Self-explanatory

AIMS FREEZE CODE 6 PRESENT - CANNOT UPDATE TO STATUS CODE 51

Self-explanatory

ALPHA STATUTE XX INVALID FOR 1XXX, 2XXX, 5XXX

Self-explanatory

AMSTU4 NO LONGER VALID - PLEASE USE AMRET

Self-explanatory

APPEALS OFFICE CODE ONLY ALLOWED WITH STATUS CODE 71

Self-explanatory

BBA TIF-SECTION NOT PRESENT, STATUS CD 6X OR 7X NOT ALLOWED

Status Code 6X and 7X are only valid for PBBA cases. The BBA TIF-SECTION can be created using CC AMAXU.

CANNOT INPUT IMF WITH BMF/EPMF/NMF ON SAME SCREEN

Self-explanatory

CANNOT UPDATE-CURRENT STATUS 24

Cannot change status - 90 day notice generated

CANNOT UPDATE STATUTE DATE - MUST UPDATE IRC6235A1-PPA-DEADLINE-DT USING AMAXU

Cannot update the STATUTE-DT (exception AE) on PBBA cases.

CANNOT UPDATE TO STATUS CODE 05 UNLESS AIMS/SCREEN EGC = 1000

Self-explanatory

CANNOT UPDATE TO STATUS CODE 20 OR 21 IF ASED=QQ

Self-explanatory

CANNOT UPDATE TO STATUS 51 IF CURRENT STATUS IS 52-59

Self-explanatory

**CANNOT UPDATE TO STATUS 61 IF CURRENT STATUS IS 62-65,
67 OR 69**

Self-explanatory

**CANNOT UPDATE TO STATUS 71 IF CURRENT STATUS IS 70, 72,
OR 73**

Self-explanatory

CANNOT USE AMSTUP-MUST USE AMSTU

- (1) IF MFT-CD = 34 AND ACTIVITY-CD = 311 AND EGC = 76XX, THEN MUST USE AMSTU FOR CASES BEING PROCESSED OR
- (2) MFT = 76 AND FILE SOURCE CODE = 2

CASE IN APPEALS STATUS, AMSTUA/AMSTUB REQUIRED

Must use AMSTUA or AMSTUB when case is in 8X status

LCC-CD/EGC XXXX INCONSIST

Self-explanatory

CLAIM AMT NOT VALID WITH SCREEN STATUS 3X

Self-explanatory. 3X = screen status code (30-39).

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

Self-explanatory.

CONSENT-CD I NOT VALID WITH OPEN ENDED STATUTE DATES

Cannot use I consent code with 872 statute date input.

CONSENT-CD R OR U REQUIRED TO UPDATE STATUTE

Self-explanatory

**CONSENT-CD U INVALID (CHECK AMDIS - CONSENT-CD R NOT
PRESENT)**

Self-explanatory

CORRESPONDENCE REC'D DATE MUST BE INPUT

EGC 5XXX and Status Code = 54, 55 or 57. Must enter a Correspondence Rec'd Date

CORRESPONDENCE-RECD-DT OVER ONE YEAR OLD

Self-explanatory

CORRESPONDENCE-RECD-DT PRESENT

Self-explanatory

CURRENT STATUS 01-49: INITIAL UPDATE TO CASE PROCESSING MUST BE STATUS 51

Self-explanatory

CURRENT STATUS < 70 – INITIAL UPDATE TO APPEALS MUST BE STATUS 71

Self-explanatory

CURRENT STATUS MUST BE 24

Self-explanatory

DATA ON LINE 24

Line 24 is reserved for error message and must be left blank

DATE LESS THAN 71 DAYS OLD-USE STATUS 54

Self-explanatory

DATE MUST BE EQUAL OR PRIOR TO CURRENT DATE

Self-explanatory

DATE OVER 70 DAYS OLD-USE STATUS 55

Self-explanatory

DATE OVER 115 DAYS OLD-USE STATUS 57

Self-explanatory

EGC 1000-1099, 2000-2099, 1850-1999, AND 2850-2999 REQUIRE AN SBC OF 877XX

Self-explanatory

EGC 1998 & 2998 ARE NOT VALID WITH STATUS 5X

Self-explanatory

EGC 5XXX - MUST USE SERVICE CENTER TERMINAL

Self-explanatory

EGC 5XXX - STATUS 20 ONLY VALID FOR BACKDOWNS FROM APPEALS (AMSTUB)

Self-explanatory

EGC/ACTIVITY CODES INCONSISTENT

Self-explanatory

EGC/PUSH CODE INCONSISTENT

Self-explanatory

EGC/SOURCE CODES INCONSISTENT

Self-explanatory

EGC/STATUS CODE INCONSISTENT

Self-explanatory

ELECT-OUT-OF-BBA-CD/STATUS-CD INCONSISTENT

STATUS CODES 7X and 6X only allowed on PBBA cases

EMPLOYEE GROUP CD MUST BE NUMERIC

** Self explanatory

EMPLOYEE GRP CD/PRIMARY BUSINESS CODE INCONSISTENT

Self explanatory

EXAM START DT NOT PRESENT - STATUS CODE 12-19 NOT VALID

Self explanatory

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.

FLOW-THRU RECORD-CANNOT CHANGE EGC

**Cannot change a FLOW-THRU record (a record with 7XXX EGC and FLOWTHRU-IND = 1) to a NON FLOW-THRU record.

FLOW-THRU RECORD-CANNOT USE AMSTUP-MUST USE AMSTU

Must use AMSTU for FLOW-THRU records.

FOR MFT 99, ACT-CD 182 ONLY SOURCE CODE 26 IS VALID

Self-explanatory.

FOR STATUS-CD 12 - STATUS-CD-DT (INPUT) MUST BE 0-31 DAYS OLD

Self explanatory

FREEZE-CD = XX, CANNOT UPDATE TO STATUS-CD 51

AIMS-SPECIALIZED-FREEZE-CD 8 OR 11 CANNOT UPDATE TO STATUS 51.

FREEZE-CD = XX, SCREEN STATUS-CD MUST BE 10-19 OR 21

Self explanatory. (Where XX = 8 or 11)

FREEZE-CD = 11, CANNOT UPDATE TO STATUS-CD 41

Self explanatory.

FREEZE CODE 'XX' CANNOT UPDATE ACCT- ('XX' = Q, R, S, T or 67-74).

Specialized Freeze Code Q, R, S or T present, account cannot be updated or closed

IF TIN CORRECT, CD/NC IS XXXX

Input matches on TIN, File Source, MFT, and Tax Period, but Check Digit/Name Control field does not match TIF Name Control/Check Digit

INCONSISTENT PBC WITH EMPLOYEE-TYPE

For TS, SB and LB&I: PBC 1XX and 2XX must equal 1XXX or 2XXX. PBC 3XX must equal 1XXX.. PBC 330 = 2XXX.

INCONSISTENT PBC/SBC

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

INCONSISTENT PBC/SERVICE-CENTER-CODE

Self explanatory

INCONSISTENT PBC WITH SECONDARY-BUSINESS-CD

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

INFORMANTS-CLAIM-IND MUST BE DELETED AT SC TERMINAL

Self explanatory

INITIAL UPDATE TO TECHNICAL SERVICES MUST BE STATUS CODE 21

Self-explanatory

INITIAL UPDATE TO THE PBBA UNIT MUST BE STATUS CODE 61

Self-explanatory

INITIAL UPDATE TO PSP MUST BE STATUS CODE 41

Self-explanatory

INVALID AGING REASON CD

Aging Reason Code is not 000-003 or 005-099.

INVALID AIMS-BOD-CD

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

INVALID AMOUNT OR DATE

Position 27 is not C or D.

INVALID AMT

Amount field not numeric, claim amount is negative, or RPT-EXTRACTION-CD not zero

INVALID APPEALS-OFFICE-CODE

Self-explanatory

INVALID COMMAND CODE DEFINER

Command Code Modifier, character 6 line 1, not A, B, S, T, P, R, Z or blank.

INVALID CONSENT-CD

Consent Code must be I, R, U or blank

INVALID CORRESPONDENCE RECEIVED DATE

Not a valid date (MMDDYYYY) FORMAT

INVALID CRIMINAL-RESTITUTION-CD

Must be blank or 2.

INVALID EGC FOR CORRESPONDENCE LETTER

EGC must be 5XXX

INVALID EMPLOYEE GROUP CODE

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

INVALID EMPLOYEE-TYPE

First character of the EMPLOYEE-GROUP-CD must be 1, 2 or 5

INVALID FILE SOURCE FOR CORR LETTER

FILE SOURCE must be IMF

INVALID INDUSTRY-AREA-CD RANGE

For TS, SB and LB&I: Last 2 digits of the PRIMARY-BUSINESS-CD must be 01-07, 12-14, 20, 21, 23-27, 30, 90-99.

INVALID INFORMANTS CLAIM IND

Not 0 or 1 or 2 or 3 or blank

INVALID IRS-EMPLOYEE-CD-AIMS

Not C, E or R.

INVALID INPUT IN POSITION 77

Self explanatory

INVALID NBAP-LETTER-DT

Self explanatory

INVALID NAME CONTROL/CHECK DIGIT

Name Control/Check Digit does not meet standard validity checks

INVALID PLAN-RPT-NUM

Must be 3 digit numeric

INVALID POD CODE

Post of Duty Code is not bbb or numeric

INVALID PRIMARY-BUSINESS-CD

Valid codes 190-194, 201-207, 212-214, 295-299, 320, 321, 323-327, 330 and 398.

INVALID PROCESSING-CAMPUS-CD

Processing Campus Cd must be 17, 18, 29 or 49

INVALID RR-99-40-IND

Valid values 0, 1, blank.

INVALID SBC

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

INVALID SPECIAL PROJECT CODE

Special Project Code is not bbbb or 0000-9999

INVALID STATUS CODE

Not blank, numeric, or a valid code

INVALID STATUS FOR CORRESPONDENCE LETTER

Status must be 24, 54, 55 or 57

INVALID STATUS FOR TC424 RECORD

Cannot update to status 24, 54, 55 or 57 when TC424 record not yet established as a full base.

INVALID STATUTE EXTENSION

Statute extension is not a valid date or 872Aaabb 872Oaabb (aa may be blank or AA-ZZ, AB-AZ) or mmaaccyy or aabbbbbb. Exception: "XX" not valid for EGC 1XXX, 2XXX, 5XXX.

INVALID TAX PERIOD

Tax Period not numeric or not valid for MFT input

INVALID TDC-CD

Must be 050, 051, 052, 100, 102-105, 108 OR 198

INVALID TECHNICAL SERVICES CODE

Must be 001-999 or blank

INVALID TEFRA CD

Must be Y, N, S or blank

INVALID TEGE-SPECIAL-DEFINER-CD

Not 0000-9999

INVALID TERRITORY-CD RANGE

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

INVALID TIN

TIN does not have a valid File Source or configuration of TIN & F/S not valid for AMSTU

INVALID UPDATE OF STATUS 90

The record on the TIF has been closed, CC modifier not R

INVALID USE OF R

“R” is input on line 2. This means same TIN as previous line which is impossible.

INVALID VCAP-IND

Must be blank or 1.

I/O ERROR (PSCR, READ XXXX)

Computer error - try again, (xxxx = status of error)

I/O ERROR (PSCR, WRITE XXXX)

Computer error - try again (xxxx = status of error)

I/O ERROR (XTIF, FIND XXXX)

Computer Error - try again (xxxx = status of error)

I/O ERROR ON AUDIT TRAIL RECORD

Alert IDRS control

LINES 2–23 BYPASSED

Char. 79-80 of line 2-12 is “BY”, “OK”, or “DR”

MANUAL UPDATE NOT ALLOWED

Status on Data Base is 54 or 55 or 57 and an attempt is being made to update to either 54, 55 or 57

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

Self explanatory

MFT 96 NOT VALID FOR EGC 76XX

Self-explanatory

MFT INVALID

MFT field is blank or does not meet standard validity checks

MFT/TIN INCONSISTENT

Format of TIN is not valid for MFT input

MUST RE-OPEN TO EP/EO FLOW-THRU RECORD

Cannot use AMSTUR to re-open a FLOW-THRU record to a non-FLOW-THRU record.

NAME CTRL MUST BE USED WITH INVALID TIN

Name Control entered with an invalid TIN.

NBAP-LETTER-DT/TAX PERIOD INCONSISTENT

Self explanatory

NO DATA INPUT ON LINE ONE

Self explanatory

NO SECTION NN ON THE RECORD

Self explanatory

NO TIN ON THIS LINE

Self explanatory

PBC XXX AGING REASON 99 (TAX EXAMINERS) NOT VALID

PBC 320, 321, 323-325, 327, 330 Aging Reason 99 not valid

PBC 201-207, 320, 321, 323-325, 327, 330 - MUST USE PCC 29 WITH STATUS CODE 61

Self explanatory

PBC 201-207, 320, 321, 323-325, 327, 330 - MUST USE PCC 18 WITH STATUS CODE 71

Self explanatory

PBC 201-207 MUST USE PCC 49 WITH STATUS CODE 51

Self-explanatory

PBC 212-214, 330 MUST USE PCC 17 WITH STATUS CODE 51

Self-explanatory

PBC 320, 321, 323-325, 327, – MUST USE PCC 29 WITH STATUS CODE 51

Self-explanatory

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

Self-explanatory

PBC MUST BE ENTERED FOR STATUS 07, 33 AND 34 BACKDOWNS

Self-explanatory

PBC ONLY VALID WITH SCREEN STATUS 07 OR 33 OR 34

Self-explanatory

PBC 2XX, 330 - EGC 1998 & 2988 NOT VALID - MUST UPDATE TO ANOTHER EGC

Self explanatory

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

Self-explanatory

PBC = 3XX, STATUS CODE 09 IS A COMPUTER GENERATED STATUS CODE - CANNOT UPDATE

Self-explanatory

PBC/PROCESSING-CAMPUS-CD INCONSISTENT

Self-explanatory

PCC ONLY ALLOWED WITH INITIAL UPDATE TO STATUS CODE 51

Self-explanatory

PCC ONLY ALLOWED WITH INITIAL UPDATE TO STATUS CODE 61

Self explanatory

PCC ONLY ALLOWED WITH INITIAL UPDATE TO STATUS CODE 71

Self explanatory

PICF-CD MUST BE > 0 OR AIMS-SPECIALIZED-FREEZE-CD MUST = 6 FOR STATUS 14 UPDATES

Self-explanatory

PICF CODE PRESENT - CANNOT UPDATE TO STATUS CODE 51

Self explanatory

PLAN-RPT-NUM NOT VALID FOR NMF CASES

Self explanatory

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

Self explanatory

PRESENT STATUS GREATER THAN 06

Screen Status Code is less than 07 and TIF Status Code is greater than 06.

PROCESSING CAMPUS CD NOT VALID FOR TEGE

Self explanatory

PROCESSING-CAMPUS-CD NOT VALID WITH SCREEN STATUS < 51

Self-explanatory

**PROCESSING-CAMPUS-CD ONLY VALID WITH TIF STATUS-CD
51-59, 61-65, 67, 69, 70, 71-73**

Self-explanatory

R NOT VALID WITH EE ALPHA CODE

Self-explanatory

R NOT VALID WITH ORIGINAL ASED

Self-explanatory

RECORD NOT ON FILE

No record on the TIF for the TIN, MFT, and TAX PERIOD

RETURN REQUEST INDICATOR NOT 1 OR BLANK

Self Explanatory

RPT-EXTRACTION-CD = ZERO - CANNOT INPUT CLAIM-AMT

Self-explanatory

**SBC 877XX ONLY VALID WITH EGC 1000-1099, 2000-2099, 1850-
1999 & 2850-2999**

Self explanatory

**SCREEN STATUS CD 51 - MUST INPUT PROCESSING CAMPUS
CD 17, 29 OR 49**

Self explanatory

**SCREEN STATUS CD 61 - MUST INPUT PROCESSING CAMPUS
CODE 29**

Self explanatory

SCREEN STATUS 71 – APPEALS OFFICE CODE REQUIRED

Self-explanatory

**SCREEN STATUS CD 71 - MUST INPUT PROCESSING CAMPUS
CODE 18**

Self-explanatory

**SCREEN STATUS-CD = 61/TIF STATUS-CD MUST = 27, 28, 29, 31
OR 7X**

Self-explanatory

**SCREEN STATUS-CD = 71/TIF STATUS-CD MUST = 27, 28, 29, 31
OR 6X**

Self-explanatory

SECONDARY BUSINESS CD MUST BE NUMERIC

**Self explanatory

SOURCE CODE NN, CLAIM AMOUNT PRESENT

Self-explanatory

SOURCE CODE NN, POS CLAIM AMT NEEDED

Self-explanatory

SPECIAL PROJECT CODE 0153 NOT VALID

Self-explanatory

SPECIAL PROJECT CODE/TAX PERIOD INCONSISTENT

Self explanatory

SPECIAL PROJECT CODE XXXX IS NOT VALID AFTER 199012

Special Project Code is 0101-0104, 0106, 0107, 0109, 0110, 0113, 0114, 0116, 0118, 0121, 0122, 0205, 0209, 0210, 0225 or 0401 AND Tax Period is greater than 199012.

STATUS 01 INVALID FOR DO TERMINALS

Status 01 can only be input by Service Center terminals

STATUS 10 WITH SCREEN STATUS DATE INPUT ONLY VALID WITH EGC 5XXX

Self explanatory

STATUS CD 6X AND 7X ARE ONLY VALID FOR MFT 06 OR 35

Self explanatory

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

Self explanatory

STATUS CODE/EGC INCONSISTENT

Self explanatory

STATUS CODE 07 IS COMPUTER GENERATED – CANNOT UPDATE

Self explanatory

STATUS INCONSISTENT WITH PICF-CD

For Status Code 34 the PICF Code must be 1, 3, 5, 7
For Status Code 33 the PICF Code must be 2, 4, 6, 8

STATUS MUST BE GREATER THAN 08

TIF status must be greater than 08 for 5xxx EGC for re-establishment (AMSTUR)

STATUS MUST BE GREATER THAN 11

TIF status must be greater than 11 for EGC 1XXX, 2XXX, and 7XXX for AMSTUR).

STATUS-CD-DT INVALID

For screen Status 12 , EGC 1XXX & 2XXX not a valid date.

STATUS-CD-DT INVALID OR OVER 25 DAYS

Status 10, 22–25 entered and “D” in Amount field and input date more than 25 days before or after current date

STATUTE AF ONLY VALID FOR MFT 02, 05, 06, 20, 21, 30 OR 35

Self explanatory

STATUTE AF ONLY VALID WITH PBC 201-207, 295, 32X OR 398

Self explanatory

STATUTE AE ONLY VALID WITH MFT 06 OR 35

Self explanatory

STATUTE AF/ACT-CD INCONSISTENT

Self explanatory

STATUTE DATE INVALID WITH MFT 46, ACT-CD XXX

Self explanatory

STATUTE DATE INVALID WITH MFT 84

Self-explanatory

STATUTE DATE INVALID WITH MFT 85, ACT-CD 303

Self-explanatory

STATUTE DATE INVALID WITH MFT 86, ACT-CD 306

Self-explanatory

STATUTE GG ONLY VALID WITH MFT 02, 05, 06, 21, 23 OR 31

Self explanatory

STATUTE REQUIRED WITH CONSENT-CD X

Statute must be input when screen Consent Code is I, R or U

TAX PERIOD/MFT INCONSISTENT

MFT not valid for to period input

TAX PERIOD/TEFRA-CD INCONSISTENT

TEFRA-CD not required after 201811

TC 424 RECORD

Match on a TC424 record not yet established as a full AIMS record.

TC 424 RECORD/CANNOT UPDATE STATUTE DATE

Self explanatory

TDC-CD ONLY VALID FOR MFT 20 AND 30 (IMF).

Self explanatory

TECHNICAL SERVICES CODE ONLY VALID FOR EGC 1XXX OR 2XXX.

Self explanatory

TECHNICAL SERVICES CODE ONLY VALID FOR STATUS 20-39

Self explanatory

TECHNICAL SERVICES CODE REQUIRED FOR STATUS 21

Self explanatory

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

Self explanatory

TEFRA-CD ONLY VALID FOR MFT 06 OR 35

Self explanatory

TEFRA-CD REQUIRED

Self explanatory

TE/GE FLOW-THROUGH ACTIVITY CODE/MFT INCONSISTENT

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

**TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS BASE
SC-CD OR PROCESSING CAMPUS CD**

Self explanatory

**TIF EGC MUST BE 1000, 1014, 1017, 1099 OR 1917 FOR
UPDATES TO EGC 1917**

Self explanatory

**TIF IRC6235A1-PPA-DEADLINE-DT NOT PRESENT, ALPHA-CD AE
NOT ALLOWED**

Self-Explanatory

**TIF STATUS CODE IS 12 - CANNOT UPDATE STATUS CODE
DATE**

Self explanatory

**TIF STATUS CODE IS 12 - CANNOT UPDATE STATUS CODE
DATE**

Self explanatory.

**TIF STATUS-CD = 5X, SCREEN PCC ONLY ALLOWED WITH
INITIAL UPDATE TO STATUS-CD 51**

Self explanatory

TIF STATUS-CD = 6X, SCREEN PCC ONLY ALLOWED WITH INITIAL UPDATE TO STATUS-CD 61

Self Explanatory.

TIF STATUS-CD = 7X, SCREEN PCC ONLY ALLOWED WITH INITIAL UPDATE TO STATUS-CD 71

Self Explanatory.

TIF STATUS-CD = 6X, SCREEN STATUS MUST = 6X, 7X, OR 21

Self Explanatory.

TIF STATUS-CD = 7X, SCREEN STATUS MUST = 6X, 7X, OR 21

Self Explanatory.

TIF STATUTE = 872X MUST INPUT ENTIRE ASED NOT JUST ALPHAS (X = A, R, O)

Screen Statute Date = aabbbbbbb (aa = AA-ZZ, or AB-AZ) and
TIF = 872 - must input 872AAAbb or 872OAAAbb or MMAAYYYY.
Exception: "XX" - for EGC 1XXX, 2XXX, 5XXX.

TIF STATUTE > 210 DAYS - CANNOT UPDATE STATUTE-DT TO ALPHAS

Self-explanatory

TIF STATUTE > 210 DAYS CANNOT UPDATE TO ALPHAS (15TH OF THE MONTH USED FOR DD)

15 is moved to the DD portion of the date prior to the calculation

TIN CHANGE INDICATED BUT NOT FOUND

Record indicates a TIN change record, but no TIN found

TIN CHANGED TO XXXXXXXXXX

TIN changed. Use TIN indicated to obtain account.

TIN/CK-DIGITS MISMATCH-CHECK TIN

Check TIN for mis-key because calculated check digits do not match screen input

TRACKING-CD MUST BE NUMERIC

Self explanatory

UPDATE EGC

New Status is 10 or 12 and TIF EGC is 1000 or 2000, 1998, or 2998, or TIF EGC is zeros

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

Self explanatory

VCAP-IND PRESENT - EGC 76XX NOT VALID

Self explanatory

2.8.4.10
(01-01-2000)
**Command Code
AMSTUA Error
Messages**

- (1) CC AMSTUA has the standard AMSTU error messages as well as the following:

CURRENT STATES MUST BE 81 FOR AMSTUA

TIF status must be 81 if CC AMSTUA is to be used

INVALID APPEALS GRADE

Appeals Grade not 1 - 5

INVALID WORK UNIT NO ENTERED

Work Unit No. is not all numeric or first 3 positions not valid
Appeals Code

I/O ERROR (TCWF, aaaaa, xx)

Temporary TCWF problem (aaaa = READ/WRITE xx = Status of error)

MISMATCH ON TCWF

No match on TIF Appeals Code on TCWF. Work Unit No. cannot be generated.

SCREEN STATUS MUST BE 80, 82, 86, 87 OR 88

Input Status Code is not 80, 82, 86, 87 or 88

2.8.4.11
(01-01-2011)
**Command Code
AMSTUB Error
Messages**

- (1) CC AMSTUB has the standard AMSTU error messages as well as the following:

CANNOT BACK DOWN AN APPEALS OPENING (AM424A)

Screen status code is less than 80 and TC-424-CD is 4.

CANNOT BACK THIS RECORD TO EO/GE

Self Explanatory

CANNOT BACK THIS RECORD TO EP

Self-explanatory

CANNOT BACK THIS RECORD TO EXAM

Examiners Grade is equal to zero and closing PBC equals zeroes.

CANNOT UPDATE TO STATUS CODE 20 OR 21 IF ASED = QQ

Self-explanatory

EGC 1XXX/2XXX – ONLY STATUS-CD 07, 21, 33 OR 34 ARE VALID FOR BACKDOWNS

Self-explanatory

EGC 5XXX – ONLY STATUS-CD 07, 20, 33 OR 34 ARE VALID FOR BACKDOWNS

Self-explanatory

INVALID PBC

PBC must be 295, 398 or blank

INVALID TECHNICAL SERVICES CODE

Must be 001-999 or blanks

NO DATA INPUT ON LINE ONE

No data was input on line one.

NUMERIC STATUTE DATE REQUIRED WHEN STATUS IS OTHER THAN 82

Self explanatory

PBC MUST BE ENTERED FOR STATUS 07, 33 AND 34 BACKDOWNS

Self explanatory

PBC NOT VALID FOR TEGE CASES

Self explanatory

PBC ONLY VALID WITH SCREEN STATUS 07, 33 OR 34

Self explanatory

POS 9 - 14 MUST BE BLANK WITH AMSTUB

POS 9 - 14 of line one.

POSITION 29 MUST START WITH C

Self explanatory

REC STAT 81 - NEW STAT Not 12 - 24, 33, 34 or 41

When TIF record is 81, AMSTUB can only change status code to 12 - 24, 33, 34 or 41.

RECORD NOT IN STATUS 80, 82-89

Not in status suitable for AMSTUB

STATUS- CD 07 NOT VALID IF PICF-CD PRESENT

Self explanatory

STATUS-CD 07 ONLY VALID FOR AMSTUB IF THE AIMS-SPECIALIZED-FREEZE-CD = 6

Self explanatory

STATUS CODE 07, 33 AND 34 NOT VALID FOR TEGE BACKDOWNS

Self explanatory

STATUS INCONSISTENT WITH PICF-CD

Self explanatory

STATUTE DAY MUST BE NUMERIC OR QQ WHEN UPDATING TO STATUS 82

Self explanatory

TECH-SERVICES-CD ONLY VALID FOR STATUS 21

Self explanatory

TECHNICAL SERVICES CODE ALREADY PRESENT - CANNOT INPUT

Self explanatory

TECHNICAL SERVICES CODE ONLY VALID FOR EGC 1XXX OR 2XXX

Self explanatory

2.8.4.12
(01-01-2006)
**Command Code
AMSTUR**

- (1) The input format for CC AMSTUR is the same as for CC AMSTU.
- (2) Error Messages:

AMSTUR AFTER MONTHLY EXTRACT

Self-explanatory

APPEALS SECTION PRESENT

APPL-SECT (83) present

****CANNOT REOPEN APPEALS CLOSURE - INPUT AM424 AFTER CASE AGES**

Self-explanatory

****CANNOT REOPEN (AMSTUR) WITHIN 20 DAYS OF STATUS-CD 90 DATE**

Self-explanatory

CORRESPONDENCE-RECD-DT NOT VALID FOR AMSTUR

Screen Correspondence Received Date = RMMDDYYYY or LMMDDYYYY

INCONSISTENT PBC/SERVICE CENTER CODE

Self-explanatory

INCONSISTENT PBC/SBC/SC FOR EXCISE OR E&G

Self-explanatory

RECORD CLOSED LESS THAN 40 DAYS

Self-explanatory

RECORD NOT IN STATUS 90

AMSTUR is used only for records in Status 90.

STATUS CODE 5X NOT VALID WITH AMSTUR

Self-explanatory

STATUS MUST BE GREATER THAN 08

Self-explanatory

STATUS MUST BE GREATER THAN 11

Self-explanatory

UNVERIFIED ASSESSMENT (PENDING TC300X) PRESENT

TC300X is not posted to TIF

See also 4.9, Command Code AMSTU for other error messages.

2.8.4.13
(01-01-2011)
**Command Code
AMSTUP**

- (1) Input format for CC AMSTUP is the same as for CC AMSTU except as follows:
 - a. For File Source "P" records only, the terminal input 2-digit MFT field (position 14 and 15 of lines 2-23) is replaced by a 3-digit Plan Number (positions 13-15 of lines 2-23).
 - b. The input document for CC AMSTUP is Form 5595.

- (2) CC AMSTUP has the standard AMSTU error messages as well as the following:

CANNOT BACK THIS RECORD TO EP

CASE CLOSING-SECT (82) not present on TIF and Activity Code is EP.

CANNOT USE AMSTUP - MUST USE AMSTU

If MFT-CD = 34 and ACTIVITY-CD = 311 and EGC is 76XX

FOR EP RECORD USE AMSTUP

AMSTU was used to attempt to access an EP record.

INVALID PLAN NUMBER

Not 001-999.

2.8.4.14
(01-01-2019)
Command Code
AMSTUS Error
Messages

- (1) Error messages are the same as for AMSTU with the following additional for AMSTUS:

ACCOUNT IS CHARGED TO APPEALS

Self explanatory.

AMSTUS REQUIRES SC TERMINAL

Self-explanatory

BANKRUPTCY FREEZE PRESENT

BANKRUPTCY-FREEZE-C contains U or X - Cannot generate AMSTUS Statutory Notice.

CASE HAS BEEN CLOSED

Self explanatory.

CASE UNDER PARTNERSHIP CONTROL

Self explanatory.

DEF. AMT. IS ZERO - PEN TYPE REQUIRED

Penalty type is required when the deficiency amount is zero.

DISASTER DECLARED - TC971 AC 688

** Self explanatory

DISASTER DECLARED - TC971 AC 86/87

** Self explanatory

DISASTER DECLARED - TC971 AC 86/87 & 688

** Self explanatory

DUPLICATE PENALTY TYPE

Self explanatory.

EGC NOT 5XXX

Account not in service center.

FOR AMSTUS, ONLY MFT 02 AND 33 VALID FOR BMF

Self explanatory.

INVALID BYPASS CODE

Self explanatory.

INVALID DEFICIENCY AMOUNT

Must be non-zero numeric, Maximum 8 characters

INVALID FILE SOURCE FOR AMSTUS

Only file sources 0, 1, 2 or 6 are valid for AMSTUS.

INVALID PENALTY AMOUNT

Must be non-zero numeric, Maximum 8 characters.

INVALID PENALTY TYPE

Must be 1 through 9, or A.

INVALID PARAGRAPH NUMBER

Must be 0, 1 or 2.

PARAGRAPH NUMBER MISSING

Self explanatory

PEN. TYPE 4 PRESENT, ENTER PEN TYPE 1

Penalty type 1 is required when penalty type 4 is input.

PENALTY TYPE MUST BE PRESENT

Penalty Amount entered and type not present.

PENDED AMT. EQUALS PROPOSED ADJUSTMENT

Self explanatory.

POSTED AMT. EQUALS PROPOSED ADJUSTMENT

Self explanatory.

STATUS CODE INVALID, MUST BE 24

Self explanatory.

STATUS UPDATE SAME AS TIF STATUS

Record already in status 24.

TAX PERIOD MUST BE 198912 OR GREATER WITH PENALTY TYPE 7 OR 8

Self explanatory

TAX PERIOD MUST BE LESS THAN 198912 WITH PENALTY TYPE 1

Self explanatory

TIF RECORD IS PENDING REQUEST - TC424

424 Record

TIN CHANGED TIF RECORD

Changed TIN record resent.

2.8.4.15
(01-01-2000)
Command Code
AMSTUZ

- (1) For each terminal, there is a 4-character "AMSTU Update Counter", used to keep track of AMSTU updates. The counter is incremented by one for each successful update for AMSTU, AMSTUA, AMSTUB, AMSTUR, AMSTUS and AMSTUP.
- (2) The total number of updates is displayed along with the Request Completed messages in the following format:
"REQUEST COMPLETED/UPDATES nnnn"

- (3) Whenever you wish to reset the counter to zero, enter AMSTUZ in positions 1-6 of line 1, and transmit the screen. The message returned will be:
"REQUEST COMPLETED/UPDATES 0000"

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1 Single Input Display

2 Batch Input

- 1) If update (Status Code, EGC, etc.) on the “batch data line” (line 1) of CC AMSTU is identical for every record to be updated, the individual records can be listed one after the other (one per line) on lines 2-23 of the terminal screen. Thus, up to 22 records can be updated with one screen input.
- 2) In order to update records with the same TIN but with different MFTs and/or Tax Periods; use AMSTU with the “repeat” function. This is done by entering an “R” in position 1 of the next available line of 2-23. After the “R”, you may input the MFT or the Tax Period or both. The TIN, File Source and Name Control will be taken from the last entry line above. Data lines 2-23 may be used for the “repeat” processing.

[illegible]

Exhibit 2.8.4-1

Exhibit 2.8.4-1 (Cont. 1) (01-01-2024)
Command Code AMSTU

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-5	CC "AMSTU"
2	1	6	CC Definer - " ", "P", "R"
3	1	7-8	Status Code - 2 digit numeric or blank
4	1	10-14	Secondary Business Code - 5 digit numeric or blank
5	1	16-19	Employee Group Code - 4 digit numeric or blank
6	1	21-28	Statute of Limitations Date - 8 digit alphanumeric - MMDDYYYY format or MMaaYYYY (aa = AA-ZZ or AB-AZ) or 872Abbbb or 872Obbbb (bbbb may be blank or AAbb-ZZbb or ABbb-AZbb) (bbb may be blank or AAb-ZZb or ABb-AZb) or AAbbbbbb (aa = AA-ZZ or AB-AZ) or may be blank
7	1	29	Consent Code - 1 character. May be alpha or blank.
8	1	30-32	Aging Reason Code - 3 digit numeric or blank
9	1	34-37	Special Project Code - 4 digit numeric or blank
10	1	39-41	Post of Duty - 3 digit numeric or blank
11	1	43-46	Tracking Code - 4 digit numeric or blank
12	1	48-49	Processing Campus Code - 17, 18, 29, 49 or blank
13	1	51	Informants Claim Indicator - 0, 1 or 2 or 3 or blank
14	1	53-56	TEGE Special Definer CD - 0000-9999 or blank
15	1	58	AIMS IRS Employee Code - E, R, C or blank
16	1	60-62	Technical-Services-CD - 001-999 or blanks
17	1	64	Tefra-CD - Y, N, S or blank
18	1	66	VCAP-IND - Blank or 1
19	1	68	CRIMINAL-RESTITUTION-CD - 2 or blank
20	1	70	RR-99-40-IND - 0, 1 or blank
21	1	72	APPEALS-OFFICE-CD - 3 digit numeric.
22	1	76-78	TDC-CD (3 digit numeric)
23	2-23	1-12	TIN & File Source (On Label)

Exhibit 2.8.4-1 (Cont. 2) (01-01-2024)
Command Code AMSTU

ELEMENT	LINE	POSITION	DESCRIPTION
24	2-23	14-15	MFT
25	2-23	17-22	Tax Period - YYYYMM Format (On Label)
26	2-23	24-27	Check Digit or Name Control (On Label)
27	2-23	29-38	This field is used to input the following: <ol style="list-style-type: none"> 1) AMOUNT CLAIMED - Format is Cnnnnnnnnn (up to 9 numerics). Must be left-justified. 2) STATUS CODE DATE - Format is DMMDDYYYY 3) CORRESPONDENCE RECEIVED DATE - format is LMMDDYYYY
28	2-23	40-42	PLAN-RPT-NUM (3 digit numeric)
29	2-23	44-46	EP-PLAN-NUMBER - Format is nnn.
30	2-23	48-55	NBAP-LETTER-DT - Format is MMDDYYYY
31	2-23	77-78	Bypass Indicator
32	2-23	79-80	Validity Indicator

Exhibit 2.8.4-3 (01-01-2010)
Command Code AMSTUA

NOTE TO OPERATOR

Before using AMSTUA determine if Work Unit Number is to be computer generated or manually input.

1. When cases are to be moved from Status 81 to an assigned status:
 - a. Input CC AMSTUA
 - b. Fill out line of the input screen as per the Input Screen Display
 - 1) If a Work Unit No. is to be generated, leave element "3" blank.
 - 2) If an existing Work Unit No. is to be used, enter it in element "3".
 - c. Enter on lines 2–23 the TIN, MFT, Tax Period (per Input Display) of each case in the Work Unit specified on Line 1.
 - d. If there are more than 22 cases in the same Work Unit, CC AMSTUA should be used again, repeating the generated Work Unit on the second input.
2. After a screen has been input and the "ENTER" Key has been depressed, the Work Unit No. (if it is to be generated) will appear on line 1 pos. 27 - 35 as nnn-nnnn.
3. The generated Work Unit No. as it appears on the screen with CC AMSTUA is the three digit Appeals Code from the record on line 2 followed by a five digit number serially assigned by the computer. This number will then be assigned to the AIMS record for each case input.
4. Record the generate Work Unit Number on Form 5569 from screen display after input.

1 Input Display

	1-10										11-20										21-30										31-40																																							
	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	E 1										4										E 6																																																	
2	E 7										E 8										E 9										E 10										E11										E12										E 13									
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	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 2.8.4-3 (Cont. 1) (01-01-2010)
Command Code AMSTUA

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	CC "AMSTUA"
2	1	16	Appeals Grade. One digit numeric. Use Form 3210.
3	1	27-35	Work Unit No. If left blank, this field will be generated. 8-digit numeric. Format is nnn-nnnnn.
4	Var.	1-12	TIN and File Source. Use Form 3210.
5	Var.	14-15	MFT
6	Var.	17-22	Tax Period. YYYYMM format. Use Form 3210.
7	Var.	24-27	Name Control-vvvv. Check digit-aa is right-justified.
8	Var.	29-30	Status Code. 2 digits. Use Form 3210.
9	Var.	32-34	Plan Report Number. Use Form 3210.
10	Var.	36-38	EP-PLAN-NUMBER - Format is nnn.

3 The following items are required on CC AMSTUA.

- a. Item 2 Appeals Grade
- b. Item 8 Status Code

Exhibit 2.8.4-4 (01-01-2015)
Command Code AMSTUB

This command code follows the same input criteria as CC AMSTU, the same batching procedures should also be followed.

1 Input Display

	1-10										11-20										21-30										31-40										41-46												
	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																	
1		E	1				E	2												E	3																																
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	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	3	4	5	6							

2 Record Element Description

Exhibit 2.8.4-4 (Cont. 1) (01-01-2015)
Command Code AMSTUB

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	CC "AMSTUB"
2	1	7-8	Status Code. 2 digits. Use form 3210 or label. Label takes precedence.
3	1	15-22	Statute of Limitations Date - 8 digit alphanumeric - MMDDYYYY format or MMaaYYYY (aa = AA-ZZ or AB-AZ) or 872Abbbb or 872Obbbb (bbbb may be blank or AAbb-ZZbb or ABbb-AZbb) or 872IAbbb (bbb may be blank or AAb-ZZb or ABb-AZb) or AAbbbbbb (aa = AA-ZZ or AB-AZ) or may be blank
4	1	23	Consent Code. 1 character. May be alpha or blank.
5	1	25-27	PBC - 295, 398 or blank
6	1	29	IRS Employee Code AIMS - E, R, C or blank
7	1	31-33	Technical Services Code. 3 numbers or blank.
8	1	35	VCAP-IND - Blank or 1
9	1	37	RR-99-40-IND - 0, 1 or blank
10	Var.	1-12	TIN and File Source. Use Form 3210.
11	Var.	14-15	MFT
12	Var.	17-22	Tax Period. YYYYMM format. Use Form 3210.
13	Var.	24-27	Name Control-vvvv. Check digit - aa (is right justified).
14	Var.	29-38	Amount Claimed Format is Cnnnnnnnnn (up to 9 numerics). Always positive.
15	Var.	40-42	Plan Report Number. Format is nnn. Use Form 3210.
16	Var.	44-46	EP-PLAN-NUMBER - Format is nnn.

Exhibit 2.8.4-5 (01-01-2019) Command Code AMSTUS

1 Input Display

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	S	T	U	S	E	2	3	E	4																												
2																																							
3	E	6																																					
4																																							
5	E	8																																					
6																																							
7	10									E	1	1																											
8																																							
9																																							
10																																							
11																																							
12	12																																						
24																																							

2 Record Element Description

ELEMENT	LINE	POSITION	DESCRIPTION
1	1	1-6	CC "AMSTUS"
2	1	7-8	Status Code "24"
3	1	9	Paragraph Number. One digit numeric.
4	1	10-17	Status Code Date (MMDDYYYY)
5	2	1-12	TIN and File Source
6	3	1-2	MFT
7	4	1-6	Tax Period. Format YYYYMM
8	5	1-4	Check Digit - bbaa, or Name Control - VVVV
9	6	1-8	Deficiency Amount. Left justified
10	7-10	1	Penalty Type. 1-9, A, or blank
11	7-10	3-10	Penalty Amount. Left justified. (Decimal assumed XXXXXX.XX but not entered)
12	12	1	AMSTU Bypass Code

Elements 10 & 11 may occur 0–5 times in any order. No duplicate penalty types or blank lines between penalty types allowed.

