



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.1

NOVEMBER 6, 2023

EFFECTIVE DATE

(11-06-2023)

PURPOSE

- (1) This transmits revised IRM 4.4.1, Audit Information Management System (AIMS) – Validity and Consistency, Introduction.

MATERIAL CHANGES

- (1) IRM 4.4.1 The title of this IRM has been changed to Audit Information Management System (AIMS) - Validity and Consistency. The information in this IRM pertains to what is valid for the AIMS fields and what values are consistent or required for each field. Procedures, which do not pertain to an AIMS Database field will be removed from this IRM.
- (2) IRM 4.4.1.1 Program Scope and Objectives controls have been added to this IRM to provide information pertaining to the authorization and responsibility for this IRM and to be in compliance with IRM requirements.
- (3) IRM 4.4.1.1.1 AIMS Processing and Background information has been added to provide information regarding the establishment of AIMS as an IT system.
- (4) IRM 4.4.1.1.2 Terms/Definitions/Acronyms have been added for clarification when researching this IRM.
- (5) IRM 4.4.1.1.3 Removed Paragraphs 3, 4, and 5.
- (6) Related Resources have been added to provide additional guidance related to AIMS.
- (7) IRM 4.4.1.2 AIMS Description has been updated with the current explanation of this system.
- (8) IRM 4.4.1.3 AIMS Impact on Master File was added to provide information describing the system interactions.
- (9) IRM 4.4.1.4.1 AIMS Quality Control Responsibilities were updated to clarify the role of Examination Group Managers in maintaining the AIMS Database Records.
- (10) IRM 4.4.1.4.2 AIMS Quality Control Responsibilities were added to clarify the role of Managers and Directors in maintaining the AIMS Database Records.
- (11) IRM 4.4.1.4.2 Obsolete, as this information is included in IRM 4.4.1.4.1.
- (12) IRM 4.4.1.4.3 Obsolete, as this information is included in IRM 4.4.1.4.1.
- (13) IRM 4.4.1.5 AIMS Access was added to define the security requirement for access through the Integrated Data Retrieval System.
- (14) IRM 4.4.1.6 AIMS Problem Resolution has been updated to provide the process, to be followed, for resolving AIMS reject issues.
- (15) IRM 4.4.1.7 Sources of References have been added which pertain to information in this section of IRM 4.4.1.
- (16) Exhibit 1 Updated reference guide information throughout.

- (17) IRM Exhibit 4.4.1-2 removed as this information does not pertain to the validity and consistency of the AIMS database. Procedure pertaining to Case Assembly can be found in IRM 4.10.9.9 and 4.81.5.25.
- (18) IRM Exhibit 4.4.1-3 removed as this information does not pertain to the validity and consistency of the AIMS database. Procedure pertaining to Combat Zone can be found in IRM 4.10.8.3.7 and 25.6.1
- (19) IRM Exhibit 4.4.1-4 updated table.
- (20) IRM Exhibit 4.4.1-5 removed as this information does not pertain to the validity and consistency of the AIMS database. Procedure pertaining to Reference returns can be found in IRM 1.4.40.4.2 (3).
- (21) IRM Exhibit 4.4.1-8 updated verbiage and added new table.

EFFECT ON OTHER DOCUMENTS

This revision supersedes the previous IRM 4.4.1, issued 04-15-2016.

AUDIENCE

Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), and Wage & Investment (W&I) Employees that use the Audit Information Management System (AIMS).

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Small Business/Self-Employed Division

4.4.1

Introduction

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4.4.1.1
(11-06-2023)
**Program Scope and
Objectives**

- (1) Overview: This Internal Revenue Manual (IRM) Section contains explanations for items on the Audit Information Management System (AIMS) Database and those fields, which are on Form 5546, Examination Return Charge-Out Sheet.
- (2) Purpose: This transmits revised titles and description of AIMS fields.
- (3) Audience: All IRS business units who use AIMS.
- (4) AIMS Policy Owner: The Director, SB/SE Technology Solutions, who is under the Director, Operations Support.
- (5) AIMS Program owner: Exam Systems and Projects, customer Service.
- (6) Primary Stakeholders: Appeals, Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Wage and Investment (W&I).
- (7) Program Goal: To provide fundamental knowledge of AIMS Database fields and the values applicable to those fields.

4.4.1.1.1
(11-06-2023)
**AIMS Processing
Background**

- (1) During the summer of 1973, the Deputy Commissioner established a Task Force to identify Automated Data Processing (ADP) requirements of Compliance functions, and to make appropriate recommendations to satisfy their needs.
- (2) As a result of that 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.
- (3) 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.
- (4) 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.

4.4.1.1.2
(11-06-2023)
**Terms/Definitions/
Acronyms**

- (1) List of terms and definitions used throughout this IRM Section:

Acronym	Definition
AAC	AIMS Assignee Code
AC	Action Code
AIMS	Information Management System
ASED	Assessment Statute Expiration Date
CCP	Centralized Case Processing
CC	Command Code

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Acronym	Definition
DLN	Document Locator Number
EGC	Employee Group Code
EIN	Employer Identification Number
FPA	Final Partnership Adjustment
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRS	Internal Revenue Service
IU	Imputed Underpayment
MCC	Major City Code
MeF	Modernized e-File
MFT	Master File Transaction
NBAP	Notice of Beginning of Administrative Proceeding
NRP	National Research Program
OIC	Offer In Compromise
PCS	Partnership Control System
SFR	Substitute For Return
SSN	Social Security Number
TIN	Taxpayer Identification Number
TC	Transaction Code
UAL	Universal Assessment List

4.4.1.1.3
(11-06-2023)

Related Resources

- (1) IRM 2.8.1, Audit Information Management System (AIMS) - Introduction to AIMS REALTIME Processing.
- (2) Document 6209, IRS Processing Codes and Information, Section 12 Examination.

4.4.1.2
(11-06-2023)

AIMS Description

- (1) AIMS is the main inventory control and reporting system for Examination Audits. AIMS is a computer database system used by Appeals, Examination (LB&I and/or, SB/SE, and/or W&I), and TE/GE to input assessment/adjustments to Master File and provide management reports. The AIMS database tracks the location, where an audit is being worked, the status of the audit process and the age of the audit.
- (2) The AIMS database consists of one Individual Master File (IMF) database, one Business Master File (BMF) database, one AIMS Non-Master File (NMF)

database and one Employee Plans Master File (EPMF) database. The user can view all AIMS databases, through the Integrated Data Retrieval System (IDRS) Command Code (CC) AMDIS(A).

4.4.1.3

(11-06-2023)

AIMS impact on Master File

- (1) Inputs to AIMS result in the following changes to Master File.

If you:	Then Master File is updated with a:
Input CC AM424	TC 424 & -L Freeze
Receive a full AIMS opening record after input of CC AM424	TC 420
Update a statute date using CC AMSTU or CC AMCLS	TC 560 (with a blocking series of 775) and/or the new Assessment Statute of Limitations Date (ASED).
Input CC AMSOC to transfer a return	New PBC code in the first 2 digits of the DLN of the most recent TC 42X.
Input CC AMSOC for a non-examined closure of a return	TC 421 is posted. If a Non-Examined Disposal Code (DC) 36-41 is used to close a Non-Filed (TC150) Substitute-for-Return (SFR) case, AIMS will send a TC 59X satisfying transaction to post on Master File.
Input CC AMCLSE	TC 30X and generates a TC 421. Note: If the disposal code is 07, 11 or 12 with an Appeals Office Code (AOC) present, the CC AMCLSE will not generate a TC 421.

4.4.1.4

(11-06-2023)

AIMS Quality Control Responsibilities

- (1) Every Examination employee is responsible for ensuring the accuracy of the AIMS database.

4.4.1.4.1

(11-06-2023)

Examination Group Managers

- (1) Group Managers are responsible for ensuring:
- Their employees know how to access the AIMS IRMs 2.8.1 and 4.4.1, on the Publishing website.
 - AIMS procedures are followed, for monitoring timely movement of the AIMS inventory case.
 - AIMS monitoring reports are analyzed to ensure database fields contain accurate information for tracking the specific inventory case.
 - Corrective action is initiated when appropriate.
 - The Campus AIMS Coordinator or local Area AIMS/ERCS Analyst is consulted in solving non-routine AIMS database problems.

4.4 Audit Information Management System (AIMS) – Validity and Consistency

4.4.1.4.2
(11-06-2023)

Managers and Directors

- (1) All Managers and Directors, of employees who use AIMS, are responsible for the accuracy and completeness of the AIMS database. They are responsible for the coordination of AIMS quality control procedures, to ensure correct actions are taken timely.

4.4.1.5
(11-06-2023)

AIMS Access

- (1) AIMS access is granted through the Integrated Data Retrieval System (IDRS) and specific Command Codes are assigned, by the IDRS Unit Security Representative, to complete the actions necessary to update and maintain the AIMS database.
- (2) IDRS users are authorized to access only those accounts required to accomplish their official duties. IDRS users must not access their own or spouse's account, the account of a friend, relative or co-workers, or any account in which they have a personal or financial interest.

4.4.1.6
(11-06-2023)

AIMS Problem Resolution

- (1) Report day-to-day problems to your immediate manager for resolution.
- (2) Refer AIMS problems, that cannot be resolved by the manager, to the Campus AIMS Coordinator or local Area AIMS/ERCS Analyst. Include a screen shot of the exact reject message received and documentation of previous actions taken, on the AIMS database.
- (3) The Campus AIMS Coordinator or local Area AIMS/ERCS Analyst will try to resolve the problem through additional research or assistance from other Campus AIMS Coordinators, local Area AIMS/ERCS Analysts or the Technical Services AIMS/ERCS Analyst..

4.4.1.6.1
(11-06-2023)

Unresolved Systemic Problems

- (1) If the Campus AIMS Coordinator, local Area AIMS/ERCS Analyst or Technical Services AIMS/ERCS Analyst cannot resolve the problem, they will contact the Headquarters AIMS Tax Analyst, who will work with the AIMS Developer/Programmers to determine if a program change will be necessary to resolve the issue.

4.4.1.7
(11-06-2023)

Sources of Reference

- (1) **Internal Revenue Manuals:**

IRM	Title
IRM 1.4.40	Resource Guide for Managers, SB/SE Field and Office Examination Group Manager
IRM 2.2.1	Partnership Control System, Partnership Control System Chapter
IRM 2.3.1	IDRS Terminal Responses - Section Titles and Command Codes for IDRS Terminal Responses
IRM 2.4.1	IDRS Terminal Input - Section Titles and Command Codes for IDRS Terminal Input
IRM 2.8.1	Audit Information Management Systems (AIMS), Introduction to AIMS REALTIME Processing
IRM 4.5.1	TE/GE AIMS Manual - TE/GE AIMS Processing
IRM 4.7.1	Examination Record Control System (ERCS)
IRM 4.10.1	Examination of Returns - Overview of Examiner Responsibilities
IRM 4.12	Nonfiled Returns - Nonfiled Returns

(2) Documents:

Reference Document	Title
Document 6036	Examination Division Reporting Codes Booklet
Document 6209	IRS Processing Codes and Information
Document 7071	Name Control Job Aid for Individual Master File (IMF) Taxpayers
Document 7071-A	Name Control Job Aid - For Use Outside of the Entity Area
Document 12990	Records Control Schedules
Document 7475	State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries

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Exhibit 4.4.1-1 (11-06-2023)
Reference Guide

The following Reference Guide contains an alphabetical list of AIMS database field definitions and terms related to AIMS - See IRM 2.8.1, Audit Information Management System (AIMS) - Introduction to AIMS REALTIME Processing for screen input information and valid database field values.

- If the field is displayed on the Form 5546, Examination Charge-Out Sheet, an L = line number and E = element number will be displayed after the definition. (LX-EX).
- If the field is displayed on an AMDIS or AMDISA a P = AMDIS(A) page number and L = AMDIS(A) line number will be displayed, after the definition. (PX-LX)
- If there is a related exhibit, EXHIBIT will be displayed after the definition. (EXHIBIT)
- If the field is on the AIMS - Centralized Information System, A-CIS will be displayed after the definition. (A-CIS)
- If the field is on the Statistical Sampling Inventory Validation Listing, SSIVL will be displayed after the definition. (SSIVL)

3121Q Amount (3121Q-AMT) - Amount of FICA (Federal Insurance Contributions Act) adjustment made by issuing notice and demand (IRC 3121Q) to the business for employer's share of FICA on unreported tips. The amount should be reported on the next return the taxpayer files. (P3-L10/A-CIS)

Abstract Code - The abstract code represents the three digit IRS number found on Form 720, Quarterly Federal Excise Tax Return. It is displayed on AIMS in the Activity Code field. When excise tax returns are examined and there is an adjustment to the amount reported under an abstract code, Item 15 on Form 5344, Examination Closing Record must be completed to update the Master File Abstract field. Each abstract code examined must be reflected in Item 404 on Form 5344. The code that is displayed on the AMDIS is the code used when the requisition was input and is not overlaid when a full database is received. See IRM 4.4.12.5.63, Item 404: Form 720. (L13-E37/P1-L7/SSIVL)

Activity Code (ACTY-CD) - A three digit code that categorizes classes of returns (referred to as the Abstract Code for Form 720). When establishing a return on AIMS, enter an estimated activity code on Form 5345-B , Examination Request non-ERCS Users or Form 5345-D, Examination Request - ERCS (Examination Returns Control System) Users. The opening record sent to AIMS from Master File will overlay the estimated Activity Code with the correct code. For Form 720 the Activity Code input on Form 5345-B or Form 5345-D will not be overlaid. The Activity Code generated by Master File should not be changed unless one of the exceptions to the rule below applies:

Exception	Reason for Updating Activity Code
SFR	Since no return was filed, the opening Activity Code is a guesstimate of the correct code. The Activity Code must be updated based on the figures on the RAR before the case leaves the group.
Activity Code 203 (no balance sheet or 0 assets)	If the return is not correctly coded with a 203, update to the correct Activity Code.
Activity Code 231	Returns must be updated out of Activity Code 231 before closing.

For a complete list of activity codes see Document 6036, Examination Division reporting Codes Booklet (P1-L7/ A-CIS/SSIVL).

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 1) (11-06-2023)

Reference Guide

Activity Indicator (ACT-IND) - If present, an update of some kind has been done on the AIMS module since the last weekly analysis and extract. This field is present on the AMS 7108 and 7109 tapes and is used by programs, which use these tapes to identify accounts updated since the last weekly tape run. The indicator is reset to zero, after the weekly run. (P1-L21/SSIVL)

ADD-MOD-DAYS-CUM - The total number of days for which the Modification Submission Period, for a BBA Partnership, is extended for all Modification Period extensions combined. Valid for MFT 06/35(NMF) only. CC AMAXU Item 321. Not valid for updates. Can only be deleted. (P8-L12/A-CIS)

ADD-MOD-DAYS-CURRENT - The number of days for which the modification submission period for a BBA Partnership is extended for the most current modification period extension. Valid for MFT 06/35(NMF) only. CC AMAXU Item 320. (P8-L12/A-CIS)

Adjusted Taxable Gifts Amount(ADJ-TAXABLE-GIFTS-AMT) - This is the Adjusted Taxable Gifts amount from Form 706, U.S. Estate Tax Return. (P2-L14/A-CIS)

Adjustment Amount - See Examination Adjustment Amount.

Aging of the AIMS database - The aging of the AIMS database occurs during the weekend of the monthly report extraction. The dates of the report extraction, which are referred to as cycles, can be found in Document 6036, Examination Division Reporting Codes Booklet and Document 6209, IRS Processing codes and Information Chapter 12.

Aging Reason Code (AGING-RC) - A three digit code used to identify special cases on AIMS. Can be input/updated using IDRS CC AM424, AMSTU, AMCLSE, AMAXUE. (L16-E49/P1-L17/A-CIS/SSIVL)

AIMS Assignee Code (AAC) - The AAC is the coding mechanism that Examination uses to assign work. It is a 12 digit field made up of three parts. The first three digits represent the Primary Business Code (PBC). This identifies the operating division such as Appeals, LB&I, SB/SE, TE/GE, and W&I. The second five digits represent the Secondary Business Code (SBC). (P1-L10/A-CIS/SSIVL). The last 4 digits represent the Employee Group Code (EGC) (P1-L11/A-CIS/SSIVL). See Document 6036 for a complete list of PBC's and SBC's.

AIMS/Exam-Results - See Exam Results.

AIMS Freeze Code (AIMS-FRZ-CD) - A freeze code is used to prevent the update and/or closing of the AIMS module, until the freeze code is removed. AIMS freeze codes are only displayed on AIMS and are not the same as a Master File Freeze Code.. The freeze code field displayed on the AMDISA is two characters. A freeze code can be an alpha character, i.g., A, B, C. or a one or two-digit number, i.e., 1, 2, 3, 10, 11, 12, etc. . Additional instructions on AIMS Freeze Codes appear in IRM 4.4.34, Audit Information Management System (AIMS) - Validity and Consistency, Updating/Correcting AIMS database. Instructions for Master File freeze codes can be found in Document 6209. (L12-E34/P1-L8/A-CIS/SSIVL)

AIMS Open Control Number (AIMS-OPEN-CTRL-NUM) - If no return is requested, an AIMS Open Control Number is not generated. For Master File AIMS opening, the AIMS Open Control Number is a 12 digit computer generated number. The AIMS Open Control Number is displayed on CC AMDIS(A) and the Form 5546. (L4-E14/P1-L17/SSIVL)

For Master File AIMS records opened after 12/31/2006 :

1. 1st through 3rd digits = PBC
2. 4th digit = year digit
3. 5th through 6th digits = cycle of opening (01-52)
4. 7th through 12th digits = sequential starting at 000001 for IMF and 500000 for BMF

Exhibit 4.4.1-1 (Cont. 2) (11-06-2023)
Reference Guide

Example: Control Number 296905000025 means - 296 (PBC) 9(2009) 05 (5th week) 000025 (25th record opened since the last initialization of the program).

For NMF Records (IDRS CC AMNON), the control number is computer generated using the input PBC and the form number.

Example: If Area 205 established a Form 1042 on AIMS using AMNON, the AIMS Control Number would be displayed as: 000205104200.

AIMS Opening Source Code - See Opening Source Code.

Alpha Statute Codes - A two-digit alpha code located in the **day** portion of the ASED to indicate there are special circumstances surrounding the statute. If there are alpha codes (other than EE) on a skeletal record, when a full record comes down from Master File, the MM and YYYY portion of the ASED will be populated with the month and year from the Master File ASED. If the alpha code is **EE**, (No Return Filed-IRS 6501(c)(3), No Return) the DD portion of the ASED will not be populated with the Master File ASED, unless a taxpayer return has been filed. The Alpha Statute Codes can be updated using IDRS CC AMSTU and AMCLS. See IRM 25.6.23, Statute of Limitations - Examination Process - Assessment Statute of Limitations Controls for instructions on the use of Alpha Statute Codes. (L12-E33/P1-L3)

AMDIS(A) Screen Prints See IRM 2.8.3, Audit Information Management System (AIMS) - AIMS Command Code AMDIS..

Amended Return Indicator (MF_TC) - Amended returns may be referred to Examination for consideration. An AIMS cannot be closed with a Non-Examined Disposal Code, when there is an amended return freeze on AIMS. A MF-TC 97X will show on AMDIS Screen (P1 L7).

Amended Return Amount - Form 5344, Item 415 - See IRM 4.4.12.5.70, Item 415: Amended Return Amount.

Note: Credit for Amended Returns - If a taxpayer sends a taxable amended return, that is the direct result of an ongoing examination (IDRS shows a TC 42X present prior to the posting of the TC 290), to the campus and the tax is assessed as a TC 290, Examination is to enter in Item 415, Amended Return Amount of Form 5344, the amount of the tax assessed adjusted by credits.

(P3-L21/A-CIS/SSIVL)

Amount Claimed - See Claim Amount

AMSOC Transfer Date (AMSOC-TRANSFER-DATE) - The date that the transfer was input (IDRS CC AMSOC, Disposal Code 30). (P1-L10/A-CIS/SSIVL)

Appeals Office Code (AOC) - A three digit code that is required when closing returns to Appeals as disposal code 07 (appealed/nondocketed) (AOC 1XX) or disposal code 11 (petitioned/docketed) (AOC 2XX). (P1-L12/A-CIS/SSIVL) For a list of AOCs, see Chapter 13 of *Document 6209*.

Applicable Credit Adjustment Amount (APPLICABLE-CREDIT-ADJ-AMT) - Formerly known as the Unified Credit Adjustment Amount. This amount is from Item 422 on Form 5344. Valid for MFT 51, 52, 53 and 54 if Disposal Code is 01. (P3-L10/A-CIS/SSIVL)

ARDI-CD - A code that is used, by Appeals and TE/GE, for tracking Accounts Receivable Dollars. This is a record of the type of advance payment received for the tax period being closed. (P2-L11/SSIVL).

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 3) (11-06-2023)

Reference Guide

Assessment Statute Expiration Date (ASED) - The date that the assessment statute expires. For Master File records, the ASED is sent from Master File to AIMS on the AIMS opening record. An **X** after the date indicates that the statute has been updated using CC AMSTU or CC AMCLSE. An **R** indicates a restricted consent. A **U** is used to remove the restricted consent indicator. If the statute date is input using CC AMSTU and the statute does not contain alpha codes and it does not match the current AIMS ASED, a TC 560 is generated with a blocking series of 775 and sent to Master File. If the TC 150 at Master File is a Substitute For Return (SFR), the TC 560 will post but it will not update the Master File ASED field. (L12-E33/P1-L3/A-CIS/SSIVL)

Note: The Master File ASED for MFT 06 returns is blank. Therefore, AIMS sets the ASED by adding 3 years to the Return Received Date that is on the AIMS opening record.

Asset Class Code - Code generated by Business Master File (BMF) used by AIMS to generate the Activity Code for corporate returns. Displayed on BMFOLR and AMDISA. (P2-L6/A-CIS/SSIVL)

Audit Category Codes/Audit Codes - Entered on tax returns by campus personnel. Some audit codes cause automatic AIMS openings while other audit codes are just displayed on the Form 5546 if a return is opened on AIMS. (L21-E64/P2-L6/A-CIS/SSIVL) See the IRMs listed below for audit codes on specific tax returns.

Form 1040, see IRM 3.11.3, Returns and Documents Analysis - Individual Income Tax Returns.

Form 1041, see IRM 3.11.14, Returns and Documents Analysis - Income Tax Returns for Estates and Trusts (Forms 1041, 1041-QFT, and 1041-N).

Form 1065, see IRM 3.11.15, Returns and Documents Analysis - Return of Partnership Income

Form 1120, see IRM 3.11.16, Returns and Documents Analysis - Corporate Income Tax Returns

Form 1120S, see IRM 3.11.217.13.1, Audit Codes.

AUDIT -CONTROL-NUMBER A unique 10 digit number assigned to a BBA partnership under examination after the Notice of Administrative Procedure (NAP) date is input. The Audit Control Number (ACN) consists of the year and month of the reviewed year return (YYMM), followed by a 6 digit serial number. Value is YYMMNNNNNN. Generated when NAP_DT CC AMAXU Item 301 is input and TIF NAP-DT is not present. ACN cannot be changed once it is set. (P8-L4/A-CIS/SSIVL).

Audit History Section - See Prior Examination Results.

BBA-CHAPTER-2-2A-CD - BBA-CHAPTER-2-2A-CD Identifies a BBA partnership that has audit adjustments that will result in changes to Chapter 2 and 2A issues that must be addressed at the partner level. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 327. (P8-L19/A-CIS/SSIVL)

Value	Meaning
0	No Issues Default
1	IRC6501c12-OYD
2	IRC6501a
3	IRC6501a and c12
4	Withdrawn
5-9	Reserved

Exhibit 4.4.1-1 (Cont. 4) (11-06-2023)
Reference Guide

Bankruptcy Indicators - There are two fields on AIMS that identify taxpayers in bankruptcy. AIMS Freeze Codes U and X (appear on Page 1, Line 8) and Collectibility Indicator Code (1=Bankruptcy). (L7-E22/P1-L22/A-CIS/SSIVL)

“C” Corp Indicator - Indicates whether or not a module is part of an account which is classified as a **C** corporation. This indicator is necessary to inform the processing personnel that the taxpayer may be subject to 2% interest. (L23-/E71)

C-F-Ind - See Schedule C/F Indicator.

CAF Indicator (CAF-IND) - This indicator is displayed on AMDISA if there is a Power of Attorney on the Centralized Authorization File (CAF). The values are either present or not present. This file contains both taxpayer and representative records. Taxpayer records contain information about modules for which the taxpayer has delegated authority. The representative records contain name and address information for the representative. IDRS CC CFINK is used to access the CAF. (L3-E8/P1-L17/SSIVL)

CAU - AMDISA - Displayed on AMDISA if the Potentially Dangerous Taxpayer Indicator per Master File is set to a **2**. (L3-E11/P1-L1/SSIVL). See **Potentially Dangerous Taxpayer** for additional information.

Check Digit (CD) - A two letter code determined by the computer applying a mathematical formula to the TIN. The check digit can be found on the tax return label, the AIMS labels and Exam Charge-Out. The check digit ensures the correct TIN has been input and should always be used if available. (L2-E6/P1-L1)

CIC-LCC-CD - This is a one digit code. Large Corporate Compliance program replaced the Coordinated Industry case program. Values are C=CIC, L=LCC Other, M=LCC Medium, H=LCC High. These values are displayed on AMDISA, if the indicator is set. (P1-L3/A-CIS/SSIVL)

Claim Amount - Dollar amount of claim for abatement or refund. (P1-L5/A-CIS/SSIVL)

Claim Date (CLAIM-DATE) - The claim date is generated when a claim amount is input. The Claim Date cannot be input when the case is established using IDRS CC AM424. The current date is generated. If IDRS CC AMAXU is used to input the Claim Amount, the current date is generated in the Claim Date field. This field cannot be corrected although the claim date is automatically deleted if the claim amount field is deleted. (P1-L5/A-CIS/SSIVL)

Claim Rejection Date (CLAIM-REJN-DT) - Date entered in Item 20 of Form 5344 and displayed on a Master File transcript next to the TC 300. The claim rejection date that is displayed on AIMS can be corrected using IDRS CC AMAXUE but the date at Master File cannot be corrected. (P3-L15/SSIVL)

Claim Time (CLAIM-HOURS) - Time entered in Item 23 of Form 5344. Claim time is only applicable if the taxpayer filed a claim for **refund**. Not applicable for audit reconsiderations or claims for abatement. (P3-L14/A-CIS/SSIVL)

Claim Type - From item 24 on the Form 5344, used to define the type of claim filed. (P3-L15/A-CIS/SSIVL)

Cleanup Date (CLEANUP-DT) - Periodically, fields on the AIMS database need to be updated. When a computer run is performed to update fields on AIMS, the date of the clean-up is stored on all records affected. (P2-L8/A-CIS)

Closing PBC (CLS-PBC) - The Primary Business Code of the area office or campus that received credit for the closure. The Closing PBC is the only area that can correct the AIMS database even if the case is now in Appeals. It is also the area that the computer will automatically default to if a case is returned from Appeals or reopened. See IRM 4.4.34, Audit Information Management System (AIMS) - Validity and Consistency, Updating/Correcting the AIMS database, for procedures on correcting returns. (P1-L15/A-CIS/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

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COLLECTION-IND - Indicator retrieved from the Accounts Receivable Dollar Inventory (ARDI) System to be used in determining whether the Examination should be limited due to collectibility. (L7-E22/P1-L22/A-CIS/SSIVL)

Collectibility Indicator on Master File	Display on AMDISA
1	Bankruptcy Indicates that a TC 520/Closing Code 81, 83 or 85-89 has posted at Master File for ANY tax period. Display on AMDISA Bankruptcy
2	Currently not Collectible Indicates that the CNC indicator has been set at Master File for any tax period. See IRM 5.16.1, Currently Not Collectible . Display on AMDISA CURRNOTCOLL
3	TDA Status 26 Indicates that a tax period (not necessarily the tax period under examination) is in Collection Status Code 26. Coordination with Collection is necessary. Generates an AIMS Weekly Update Code 28. Display on AMDISA COLLSTCD26

COMBAT ZONE PARTICIPANT will be displayed, on AMDISA, if the combat zone indicator is 1 or 4. This means the TP is in a combat zone. A combat zone indicator of a 2 on AIMS means the TP is no longer in a combat zone and the literal **IRC 7508 SUSPENSE LIFTED** will be displayed on AMDISA. (P1-L18/A-CIS/SSIVL)

Note: The -C freeze stays on the account even after the taxpayer is no longer in a Combat Zone.

Consent Code - This field is used to denote that a change was made to the statute field on AIMS. It is also used to denote that a Form 872I or 872R was secured. Input on Line 1, Position 29 of IDRS CC AMSTU, (Line 1, Position 23 of IDRS CC AMSTUB). The I or R will be displayed on AIMS immediately after the ASSED field. The entire ASSED must be input when setting or removing the consent code. The consent code is not allowed if alpha code **EE** is input in the ASSED field or if the input ASSED is the same as the ASSED on the AMDISA. (P1-L3/A-CIS/SSIVL)

Consent Code displayed on A-CIS	Literal displayed on AMDISA after the ASSED	Definition
0	None	Statute date never updated
1	X	Statute date changed
2	None	Statute date updated with 872A or 872Aaa (where A=alpha and aa=AA - ZZ)
3	R	R is used to denote that a Form 872R was secured. (NOT VALID if ASSED input is 872A, 872O, 872R, or 872IA)

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Consent Code displayed on A-CIS	Literal displayed on AMDISA after the ASED	Definition
4	I	I is used to denote that a Form 872I was secured. (Valid with an all numeric ASED, or ASED with alphas. NOT VALID if ASED input is 872A, 872O, 872R, or 872IA).
1	X	U is Used to remove the R or I

Conversion Date (CONVERSION-DT) - When fields on the AIMS base are converted from one code to another through a computer run, the conversion date is updated with the date of the run. (P2-L8/A-CIS/SSIVL)

Correspondence Received Date (CORR-RECD-DT) - Only valid with EGC 5XXX cases. (P1-L5/A-CIS/SSIVL)

Credit Carryforward Disallowed Amount (CR-CF-DISL) - Form 5344, Item 46 - See IRM 4.4.12.5.55. (P3-L20/A-CIS/SSIVL)

Credit Type - Form 5344, Item 47. See IRM 4.4.12.5.56. (P3-L20/A-CIS/SSIVL)

Criminal Restitution Code - Indicates whether criminal restitution has been assessed for this case. In a criminal tax case, the court can require a defendant to redress the losses they inflicted on the Federal Treasury by paying money (restitution) to the IRS. (P2-L16/ACIS/SSIVL)

Criminal Restitution Code	Definition
0	No criminal restitution assessed
1	Criminal restitution assessed
2	Allows closure on AIMS if criminal restitution assessed

Cross-Reference Document Locator Number (XREF-DLN) - is the DLN that is generated when IDRS CC AM424 is input. This number is replaced with an incomplete DLN that AIMS creates if a partial assessment is input and also when the record is closed. The incomplete DLN is sent to the end of day program as part of the TC 300 record. The DLN is completed by the end of day program and becomes the DLN of the TC 300/TC 421. This is the reason why the AIMS DLN will not match the DLN that posts to Master File. (P1-L15/SSIVL)

Cross-Reference TIN (XREF-TIN) - A field input using IDRS CC AM424. The cross reference TIN (Taxpayer Identification Number) is used to relate one return with another. (P2-L13/A-CIS/SSIVL)

CUM-ADDL-MOD-DAYS-CNT - See ADD-MOD-DAYS-CUM

CURRENT-ADDL-MOD-DAYS-CNT - See ADD-MOD-DAYS-CURRENT

Currently not Collectible - See Collection Indicator

Deceased Spouse Unused Exemption (DSUE) Amount - This field contains the deceased spouse unused exemption amount as determined from the audit of a gift tax return Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return. (P3-L11/A-CIS/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

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Delinquent Return Amount - Form 5344, Item 414. See IRM 4.4.12.5.69. (P3-L21/A-CIS/SSIVL)

Delinquent Return Code (DELQ-RET-CD) - A one digit code entered from Item 37 on Form 5344 used to identify delinquent returns that have been secured by Examination and forwarded to the campus for processing. This code must not be used if the delinquent return is incorporated into the examination. See IRM 4.4.12.5.46. (P3-L10/A-CIS/SSIVL)

Item 37 entry & displayed on AMDISA	Displayed on A-CIS	Definition
0	0	Delinquent Return NOT Secured
T	1	Delinquent Return Secured
R	2	Enter on subsequent returns secured

Delinquent Return Indicator (DELQ-RET-IND) - An indicator on AIMS that is set when the delinquent return indicator is set at Master File. If this indicator is set, the Delinquency penalty must be addressed if the case is closing with an adjustment. (L28-E93/P1-L16/A-CIS/SSIVL)

DIF Score (DIF-SCORE) - The Discriminant Index File score assigned to a return based on the calculation of a mathematical formula used to determine the audit potential of a return. (L23-E72/P1-L6/A-CIS/SSIVL)

DIF Formula Score (DIF-FORM-CD) - A field containing the DIF Formula used to calculate the DIF score. (L22-E69/P1-L6/A-CIS/SSIVL)

DIF Reason Code (DIF-RSN-CD) - Referred to as the RST code on the IMF opening record sent from Master File. Also referred to as DIF Reason Code or Audit Category Codes. See Exhibit 4.4.1-2. (L12-E36/P1-L6/A-CIS/SSIVL)

Disaster Indicator (DIS-IND) - Master File will set a freeze code on the taxpayer's module if the taxpayer is determined to be in a disaster area. See IRM 25.16.1, Disaster Assistance and Emergency Relief - Program Guidelines, for more information on disaster procedures. (P1-L7/A-CIS/SSIVL)

Disaster Indicator	Explanation
0	Not Set
1	Master File S Freeze - Disaster declared (compliance continues) TC 971 AC 688 posted to Master File
2	Master File O Freeze - Disaster declared (compliance suspended) TC 971 AC 086 or 087 posted to Master File
3	Both Master File S and O Freeze present. TC 971 AC 086 or 087 and 688 posted to Master File
4	Disaster Ended

Discriminant Index File - See DIF.

Disposal Code (DISP-CD) - A two digit code input from Item 13, Form 5344 or corrected using Item 13, Form 5349. The disposal code identifies the type of closing. Prior year disposal codes appear on Form 5546. The

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Exam Disposal Code will remain on AIMS even if Appeals subsequently closes the case. Input with IDRS CC AMCLSE/AMSOC/AM424D and AMAXU.. Examination disposal codes are listed in Section 12 of Document 6209 and in Document 6036. (L18/19-E55-58/P1-L15/A-CIS/SSIVL).

Disposal Code Date - Date the return was closed through IDRS CC AMCLS. If the transaction (i.e., TC 30X) goes unpostable, reflects the date IDRS CC AMCLSU is input to correct the unpostable situation.

Note: Status code 90 date does not change when an AMCLSU is input.

(P1-L15/A-CIS/SSIVL)

EARLY-ELECT-INTO-BBA-CD - Indicates that a Partnership has chosen to be audited under the BBA process, rather than the TEFRA/Non-TEFRA process for a tax year that began prior to January 1, 2018. Beginning with 2018 returns, BBA rules generally apply to all Partnership Audits, but Partnership returns with tax years beginning after November 2, 2015, and before January 1, 2018, may elect to be audited under the BBA process. CC AMAXU Item 300. (P8-L4/A-CIS)

EARLY-ELECT-INTO-BBA-CD	EARLY-ELECT-INTO-BBA-CD Meaning
0	Not Set
1	Elect In
2	Revoked

Earned Income Tax Credit Project Code Indicator (EITC-PROJECT-CD-IND) - Indicates whether the special project code on the return is related to the EITC program. (P2-L6)

ELECT-OUT-K1-COUNT - For a partnership that elects out of the BBA centralized audit regime, the number of Schedules K-1 required to be issued to its partners, plus the number of Schedules K-1 required to be issued by a partner, that is an S Corporation, to its shareholders. (P8-L6)

ELECT-OUT-OF-BBA-CD - Indicates whether the partnership elected out of the BBA centralized audit regime on its timely filed return and if so, whether the election was deemed invalid upon examination or otherwise revoked. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 317. (P8-L5/A-CIS/SSIVL)

Value	Meaning
0	No (Default)
1	Yes
2	Election Out deemed invalid upon examination, or otherwise revoked.

Employee Group Code (EGC) - A four digit code used to identify groups in Examination. The group code is added to the AIMS database when a case is requisitioned on AIMS. It can be corrected using Form 5348, on open cases and Form 5349, Examination Correction Request, on cases in Status Code 8X or 90. (L13-E39/P1-L11/A-CIS/SSIVL)

Employee Group Code Date (EGC/DT) - Reflects the current Employee Group Code and the date the record was updated to the current EGC. (P1-L11/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

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Estimated Tax Indicator (EST-TX-IND) - This indicator is set when Master File notifies AIMS that the taxpayer has paid the estimated tax penalty. If Exam adjusts withholding, this indicator will block the adjustments if a TC 17X, or Priority Code 8 is not present. (P2-L12/SSIVL)

Examination Adjustment Amount (EXAM-ADJ-AMT) - For nontaxable returns it is the net increase or decrease in ordinary net income-loss. Amount from Item 34, Form 5344. See IRM 4.4.12.5.43. (P3-L7/A-CIS/SSIVL)

Examination Claim Amount Disallowed (EXAM-CLAIM-AMT-DISALLOWED) - The amount input from Item 22, Form 5344 that represents the dollars protected from leaving the Treasury. Must only be used if the claim is a claim for REFUND. See IRM 4.4.12.5.35. (P3-L14/A-CIS/SSIVL)

Examination Cumulative Assessment Amount (EXAM-CUM-ASSMNT-AMT) - A computer generated cumulative amount of assessments made through CC AMCLS by Examination. This amount includes all partial assessments made during the examination plus the final assessment. This amount is all Item 12 and 15 entries, from Form 5344, that are to be included in Exam Results. (P3-L4/SSIVL)

Examination NAICS Code (EXAM-NAICS-CD) - See NAICS code.

Examination Results (AIMS/EXAM-RESULTS) - A computer generated total of Examinations' recommended tax adjusted by credits that are input from the following item numbers on Form 5344:

- Item 12 TC codes 300, 301, 304, 305, 308 and 309 = EXAM-CUM-ASSMNT-AMT
- Item 15 (Only Credit Reference Numbers 250, 252, 253, 255-261, 262, 282, 290-299, 301-312, 318, 322-324, 326-336, 338, 340-390, 392-398, 411-439, 764, 765, 766, 767, 793, 806, or 807) = EXAM-CUM-ASSMNT-AMT
- Item 18, Unagreed Amount Appealed/Petitioned
- Item 34, Exam Adjustment Amount
- Item 35, Manual Assessment Amount

Exam results do not include TC 29Xs, amended returns filed with the campus, Doc Code 51 Manual/Quick assessments. Do not include TC 290s in any of the fields mentioned above. See Amended Return Amount for more information on Exam getting credit when a taxpayer submits an amended return as a result of an examination. (P3-L8/SSIVL)
Forms 1041/1065/1120S: When Form 1041, U.S. Income Tax Return for Estates & Trusts, Form 1065, U.S. Return of Partnership Income, and Form 1120S, U.S. Income Tax Return for an S Corporation, returns are examined, the examination results are based on the type of adjustment that has been determined:

IF the adjustment is to:	THEN:
ordinary income/loss or special allocation	The activity code must be a non-taxable activity code. Entry in Item 34 on Form 5344 is required.
tax	The activity code must be a taxable activity code. DO NOT make an entry in Item 34 on Form 5344.
both	Only the tax adjustment is processed. See tax above.

Examination Return Charge-Out - See Form 5546, Examination Return Charge-Out Sheet.

Exhibit 4.4.1-1 (Cont. 10) (11-06-2023)**Reference Guide**

Examination Start Code (EXAM-START-CD) - Indicates whether an Exam case has been extracted as a current month start and whether it is actually a current month or prior month start. This field is necessary because we do not recognize a record that is a skeletal record as a start until it is changed to a full record. (P1-L4/A-CIS/SSIVL)

Value	Definition
0	Not extracted as a current month start
1	Case with an Exam Start Date within the current month and counted as a start in the current month.
2	Case with an Exam Start Date NOT in the current month but being counted as a current month start.
3	Case was extracted previously with a code of 1.
4	Case was extracted previously with a code of 2.

Examination Start Date (EXAM-START-DT) - The Exam Start Date is the date that an EGC 1XXX or 2XXX case is updated to a status code 12-39; for EGC 5XXX the date the case is updated to a status code 10-39. The Exam Start Date is also set if not present when IDRS CC AMCLSE is input if the disposal code is NOT 34. (P1-L4/A-CIS/SSIVL)

Examination Technique Code (EXAM-TECH-CD) - Identifies the type of examination conducted. It is from Item 30 of Form 5344 and is required for all examined returns. No entry is made for surveyed claims. (P3-L12/A-CIS/SSIVL)

Valid entries are:

EGC	Technique Code	Definition
1XXX	3	Field Examination conducted (RA only)
1XXX	6 or 7	Disposal Code is 10
2XXX	1	Office Interview Held
2XXX	2	Correspondence Examination conducted
2XXX	4	Office Interview Held and case closed at the end of the initial appointment.
2XXX	6	No show/No response - valid if: <ul style="list-style-type: none"> Disposal Code is 02 - 04, 07, 09, 11
2XXX	7	Undeliverable Mail - valid if: <ul style="list-style-type: none"> Disposal Code is 01 and there is a claim amount present Disposal Code is 10 or 13
5XXX	2	<ul style="list-style-type: none"> if EGC is 5000-5399, 5500-5799, 5900-5999 Correspondence Received if EGC is 54XX or 58XX Correspondence Examination conducted

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EGC	Technique Code	Definition
5XXX	6	No Response - valid if: <ul style="list-style-type: none"> Disposal Code is 01 and there is a claim amount present Disposal Code is 10 or 12
5XXX	7	Undeliverable Mail - valid if:
5XXX	8	Telephone Contact from the Taxpayer - valid if: <ul style="list-style-type: none"> Disposal Code is 01 and there is a claim amount present Disposal Code is 10
5XXX	9	Closed Agreed Full Paid - no signature <ul style="list-style-type: none"> Disposal Code 04 or 08

Examiner's Grade (EXAM-GR) - This field represents the numbers entered in Item 31, Form 5344. It should reflect the grade of the examiner who closed the case. This entry is required for area examinations only. For Campus Examination, this entry is not required and the system will default to a Grade 07 if Item 31 is not completed. (P3-L12/A-CIS/SSIVL)

Valid grades are:

EGCs:	Valid Grades:
1XXX	05, 07, 09 or 11-14
2XXX	03-09 or 11
5000 - 5399	03-09 or 11
54XX, 57XX, 58XX	03-09, 11, 12-14
72XX	05, 07, 09, or 11-14
76XX	03-09 or 11-14
77XX or 79XX	05, 07, 09, or 11-14

Examiner's Time (EXAM-TIME) - This field represents the amount entered in Item 28, Form 5344. Since examining officers can report sick leave, annual leave, etc. in quarter hours, the Examiner's Time field must also allow reporting in quarter hours. If EGC is 1XXX or 2XXX, the first 5 digits of the field represent whole hours. The last digit of the time field must be 0 = 0 minutes, 3 = 15 minutes, 5 = 30 minutes, or 7 = 45 minutes. If the EGC is 5XXX, the first 5 digits of the field represent whole hours. The last digit of the time field must be 1-9. See IRM 4.4.12.5.38. (P3-L12/A-CIS/SSIVL)

F0, F1, F2, F4, F5, F6 Record - See Record Type Code.

Fax Agreement Indicator - If an agreement is received by fax, a **1** is entered in Item 416 on the Form 5344. Disposal Code is 03, 04, 08 and 09. See IRM 4.4.12.5.71. (P3-L17/A-CIS/SSIVL)

Foreign Return Indicator (FRGN-RET-IND) - This indicator is set on AIMS when the Foreign Indicator Code on Master File is set. For IMF, this means a positive response was entered to the question on Schedule B of Form

Exhibit 4.4.1-1 (Cont. 12) (11-06-2023)**Reference Guide**

1040, U.S. Individual Income Tax Return, about the existence of a Foreign Bank Account or Foreign Trust. For BMF, this means a company is doing business in a foreign country (Audit Code 2 on Form 1120) or a taxpayer has a foreign bank account (certain exam codes on Form 1120, Form 1041 or Form 1065). (L21-E63/P1-L22/A-CIS/SSIVL)

Form 5546, Examination Return Charge-Out - Generates at the same time a full record is created on AIMS as a result of IDRS CC AM424 if the Return Requisition Indicator is blank or 1 and for all automatic openings such as Source Code 01 or DIF requests. The Form 5546 is generated at the filing campus if the return is NOT ELF or MeF. For ELF and MeF the Form 5546 is generated at the opening campus. The form is used by Files to pull the return and also contains pertinent information used by the examining officer. The Form 5546 should be attached to the return when the case is closed. If a Form 5546 is received for a return that has already closed out of Examination, it should be destroyed.

FPA-DEADLINE-DT - The FPA Deadline date is the later of the 6235(a)(1)-date, the 6235(a)(2)-date, and the 6235(a)(3)-date. It is the last date the IRS can issue a notice of Final Partnership Adjustment (FPA) to the BBA partnership (statute of limitations for making adjustments). The IRC6235A1-PPA-DEADLINE-DT must be present to have a FPA Deadline Date. (P8-L6/A-CIS/SSIVL)

FPA-DT - The date IRS mails the notice of Final Partnership Adjustment (FPA) to the BBA Partnership. Valid for MFT 06/35(NMF) only. CC AMAXUE Item 308. Cannot be greater than current date. (P8-L6/A-CIS/SSIVL)

FPA-WAIVER-DT - The date IRS approves a BBA partnership's agreement to waive issuance of the notice of Final Partnership Adjustment (FPA). Valid for MFT 06/35 (NMF) only. CC AMAXU Item 324. Cannot be greater than current date. (P8-L18/A-CIS/SSIVL)

Fraud Condition Code (FRAUD-COND-CD) - An indicator input from Item 38, Form 5344 used to identify cases in which the fraud penalty was asserted. The presence of this indicator will cause examination statistics to be reflected under the fraud portion of the Examination tables. See IRM 4.4.12.5.47. (P3-L11/A-CIS/SSIVL)

Freeze Codes - See **AIMS Freeze Code** or **Master File Freeze Code**.

Fully Established AIMS Account (FO Records) - Once a TC 424 posts to Master File and is matched, Master File sends an opening record back to AIMS which is when the account becomes fully established. AIMS then sends a TC 420 back to Master File. Non-Master File accounts, are fully established as soon as the AIMS request is successfully input.

Grade of Case (GR-CASE) - A four digit field input from Item 32, Form 5344 used to reflect the grade level of difficulty of an examination. If a + is displayed on line 11 of the AMDISA after the grade of case, it signifies that an **R**, the related return indicator, was input. See Document 6036 or IRM 1.4.40 for the list of valid codes. (P3-L11/A-CIS)

Gross Estate Amount - This is the gross estate amount from the Form 706, U.S. Estate Tax Return. (P2-L14/A-CIS/SSIVL)

Identity Theft Indicator (ID-THEFT-50X-CD and ID-THEFT 52X-CD) - The ID Theft Indicator on AIMS will be populated with the same ID Theft IND on ENMOD. The indicator will be added to AIMS opening records and will be displayed on the charge-out. Any time the ID Theft Indicator changes on Master File, the change will be added to the weekly update report. The ID Theft indicators will appear on the taxpayer's module as an action code (AC) along with TC 971. The action codes are: 501, 504, 505 or 506 (ID-THEFT-50X-CD) and 522, 523, 524 or 525 (ID-THEFT-52X-CD). For example, if a TC 971 AC 504 is on the taxpayer's module, the AMDISA will show ID-THEFT-50X-CD>02. For a definition of the TC 971 50X and TC 971 52X action codes see Document 6209, chapter 8. Examination personnel can reference IRM 4.10.27, Examination of Returns, Identity Theft Case Processing for Field Examiners for additional information. (L17-E53, L18-E57/P2-L15/A-CIS/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

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Informant Claim Indicator (ICE-IND) - The ICE Indicator of **1** is placed on a case using IDRS CC AM424, AMNON or AMSTU and prevents the closure of the case (Status Code 8X or 90) before the ICE Coordinator has the necessary information from the case file. The ICE Indicator should only be set and removed by the Informant's Claim Coordinator located at the Ogden campus. Additional ICE indicator values are **2**, which means **ready for closing** and **3**, which means **ready for closure to Appeals**. The ICE Indicator can only be changed to a **2** or a **3** by the ICE Coordinator in Ogden. The Examination group, Technical Services or Appeals must contact the ICE Coordinator to request the Informant's Claim Indicator be changed to a **2** or **3** before the return can be closed to CCP or Appeals. The indicator is not on ERCS but is on the AMDISA, A-CIS, and SSIVL. (P1-L18/A-CIS/SSIVL)

Inspected Return (INSP-RETURN: ACCEPTED) - Present if a TC 971 Action Code 072 is input indicating that the return was inspected as part of a package audit and accepted as filed. If the return is already open on AIMS, an AIMS Weekly Update Report, Condition Code 14 or 17, will be generated when the TC 971 AC 072 posts to Master File. If the return is opened on AIMS after the TC 971 posts, the literal **INSP-RET-ACCEPTED** will appear on the Form 5546 and AMDISA. (L11-E31/P1-L21)

Installment Agreement Codes - A one digit code required on all examined cases to identify whether an installment agreement was received. For more information see IRM 4.4.12, 4.10.7 and IRM 4.20.1. (P3-L18/A-CIS/SSIVL)

Installment Agreement Codes	Definition
N	No installment agreement request received from the taxpayer (includes a statement by the taxpayer they will pay within 120 days or are unable to pay).
I	Installment agreement request received. (This includes Estate Tax Return installment agreement requests received under IRC Section 6166.)
C	Coordinated with Collection, no installment agreement request received.

International Examiner's Time (INTERNATL-EXAM-TIME) - Entered in Item 402 on Form 5344 as a percentage of the total examination time entered in Item 28 that is attributable to the international examiner. See IRM 4.4.12.5.61. (P3-L12/A-CIS/SSIVL)

International Exam Results (INTERNATL-EXAM-RESULTS) - Entered in Item 403 on Form 5344 as a percentage of the total examination results that are attributable to the international examiner. See IRM 4.4.12.5.62. (P3-L7/A-CIS/SSIVL)

IRC6225(c)(7)-DT - The IRC Section 6225(c)(7) date is the last date a BBA Partnership may submit a modification request (unless the partnership has waived either all or part of the modification submission period). IRC Section 6225(c)(7) establishes the modification submission period as 270 days from the PPA Date, plus extensions. Will not be updated if MOD-WAIVER-DT-CD is present. Populated when PPA-DT CC AMAXU Item 302 is input. (P8-L20/A-CIS/SSIVL)

IRC6235A1-PPA-DEADLINE-DT - The IRC Section 6235(a)(1) date is one of 3 dates to consider when determining the statutory period of limitations for making BBA partnership adjustments. Until a notice of Proposed Partnership Adjustment (PPA) is issued, this is the **ONLY** statute date that applies. A PPA cannot be issued if this date is expired and is therefore the PPA issuance deadline. Valid for MFT 06/35(NMF) only. CC AMAXUE Item 318. (P8-L5/A-CIS/SSIVL)

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IRC-6235A2-DT - The last date IRS can issue the FPA if a modification request is submitted by the BBA partnership, unless either the IRC 6235(a)(1) date or the IRC 6235(a)(3) date is later. (Refer to FPA-DL-DT.) This date is initially 270 days after the 6225(c)(7) date. Extensions to and waivers of the modification submission period will impact this date. (May also be extended using Form 872-M.) Valid for MFT 06/35(NMF). CC AMAXUE Item 323. (P8-L22/A-CIS/SSIVL)

IRC-6235A3-DT - The last date IRS can issue the FPA if no modification request is submitted by the BBA partnership, unless the IRC 6235(a)(1) date is later. Refer to FPA-DL-DT.) This date is initially 330 days after the PPA date. Extensions to the modification submission period will impact this date. (May also be extended using Form 872-M.) Valid for MFT 06/35 (NMF). CC AMAXUE Item 322. (P8-L21/A-CIS/SSIVL)

IRS Employee Code - AIMS - This indicator is automatically set to an **E** when a case is opened on AIMS if the Master File IRS Employee Indicator is set. An indicator of an **E** will prevent the case from closing. The indicator is changed to a **C** by CCP (or Technical Services if an unagreed case) when they determine that all the necessary information has been sent to the IRS Employee Audit Coordinator and the case is ready to be closed. If the indicator was set incorrectly, the indicator can be removed by inputting an **R** on Form 5349, for item 419. (P1-L18/A-CIS/SSIVL)

IRS Employee - Master File (MF/IRS EMP) - If the primary taxpayer is an IRS employee, the indicator of a 1 will be set and **MF/IRS EMP-PRIMARY SSN** will be displayed on AMDISA. If the secondary taxpayer is an IRS employee, the indicator of a 2 will be set and **MF/IRS EMP-SECOND SSN** will be displayed on AMDISA. If both taxpayers are IRS employees, the indicator of a 3 will be set and **MF/IRS EMP-BOTH TPS** will be displayed on AMDISA. (P1-L18/A-CIS/SSIVL)

IU-ADJ-YR - The year in which the BBA partnership adjustments and the Imputed Underpayment (IU) amount are considered final. In the case of a partnership that petitions court, the adjustment year is the year in which a final court decision is made. Valid for MFT 06/35 (NMF) only. CC AMAXU Item 315, CC AMCLS (E, F, U - #315). (P8-L11/A-CIS)

IU-PS-ADJ-YR-AMT - The portion of the Imputed Underpayment amount assessed to the BBA partnership "as if it were a tax assessed in the adjustment year." Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 312, CC AMCLS (E, F, U #312 up to 11 digits. Positive only). (P8-L7/A-CIS)

IU-PUSHED-OUT-AMT - The portion of the Imputed Underpayment amount that would have been assessed to the BBA partnership, if they had not made an election to "push-out" adjustments to its partners. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 313, CC AMCLS (E, F, U - #313 up to 11 digits. Positive only). (P8-L8/A-CIS)

IU-REDUCTION-AMT - The combined total of tax reflected on partner amended returns/alternative documents (including 'partner closing agreement' and 'other' modification requests not specifically defined) filed as part of the modification process in order to reduce the Imputed Underpayment amount applicable to the BBA partnership. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 314, CC AMCLSE (E, F, U - #314 up to 11 digits). Positive only. (P8-L10/A-CIS)

Joint Investigation Code (JT-INVSTGTN-CD) - This code is set when a Return Condition Indicator of a **1** is entered when the case is established on AIMS as an NMF account using IDRS CC AMNON. The code indicates a return is under the control of the Examination and Criminal Investigation functions. (P1-L5/SSIVL)

Julian Date - On the AMDISA it reflects the current date. (For example: January 6, 2016 =2016006) . (P-ALL-L2)

Last Amount Put in Cumulative Assessment (LAST-AMT-PUT-IN-CUM) - The net amount of the last tax, and credits entered in Item 12 and/or Item 15 on the Form 5344. When IDRS CC AMCLSU-LE is input, this amount is subtracted from the EXAM-CUM-ASSMNT-AMTfield. (P3-L3/SSIVL).

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Exhibit 4.4.1-1 (Cont. 15) (11-06-2023)

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LIN Link (LIN-LNK) - LB&I Imaged returns. (P1-L6/A-CIS/SSIVL)

Manual Assessment Amount (MAN-ASSMMT-AMT) - This field represents the amount entered in Item 35, Form 5344. This amount must be the total of all manual or quick assessments that Examination requested for the current audit. The amount entered should be the net of tax, adjusted by prepayment credits that are entered on Form 2859, Request for Quick or Prompt Assessment. DO NOT include TC 29X's, interest, or penalties when calculating the manual assessment amount. This field can be corrected using IDRS CC AMAXU on Form 5349. Partials completed through CC AMCLS should not be entered in Item 35. Item 35 should not be entered, unless a Form 2859 TC 30X has been prepared and journaled. Item 35 for \$1 should be entered only in specific circumstances. See IRM 4.4.12.5.44. (P3-L5/A-CIS/SSIVL)

Master File Tax Code (MFT) - The MFT code reduces the numerous tax form numbers to two digits. For a list of tax forms and MFT codes see Document 6209, Chapter 2. (L2-E2/ALL-L1/A-CIS/SSIVL)

Master File Transaction Code (MF-TC) - A field on AIMS which is updated when certain Master File Transaction Codes that may impact the examination post to the Master File. Certain transaction codes (TC) require special actions before the closing can be input. An AIMS Weekly Update Report is also generated when these transaction codes post or are released. (P1-L7/SSIVL)

Master File Transaction Code	Definition
TC 29X	Indicates that a TC 29X has posted to Master File. If a TC 764 is input, the closure will be blocked unless a Priority Code of 1 or 8 is used. See TC 29X Indicator.
TC 34X	Indicates that a TC 34X has posted. Interest and/or penalty accruals cannot be computer generated therefore must be manually computed. The following transactions on Master File cause this condition; TC 150 - Z coded, TC 34X, TC 500, TC 534, TC 780 or any TC with Document Code 52.
TC 47X	Indicates that a TC 47X has posted
TC 48X	Indicates that a TC 48X has posted
TC 64X	Indicates that a TC 64X has posted - cannot survey a case with a TC 640 posted.
TC 67X	Indicates that a TC 67X has posted
TC 78X	<p>Master File will set the TC 34X-780-CD to a 2 or 3 on openings and updates if there is an unreversed TC 780 posted at Master File. AMCLS will be blocked if the disposal code equals 03, 04, 08, 09, 10, 12 (if AOC #16 is not present), 13 and 34 if the TC 34X-780-CD is 2 or 3 (indicating there is a TC 780 present on the MF module). This will prevent unpostable codes 187 RC 0 for IMF and 335 RC 1 for BMF. IDRS will display the following AIMS error message: "TC-34X-780-CD = X TC 780 PRESENT AT MF: CLOSURE BLOCKED TO PREVENT UPC 1870/3351" ("X" = 2 or 3). The values will be set as follows:</p> <ul style="list-style-type: none"> • 0 = No TC 34X or TC 780 on MF • 1 = TC 34X is on MF, no TC 780, AMDIS will display 34X • 2 = TC 780 is on MF, no TC 34X, AMDIS will display 780 • 3 = both TC 34X & 780 on MF, AMDIS will display 34X & 780

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Master File Transaction Code	Definition
TC 910/914	Indicates that a TC 910 has posted to the specific tax module or that a TC 914 has posted to any module. Examination must contact Criminal Investigation before proceeding with the examination. Appears as INTEL on Form 5546, L25-E40.
TC 916/918	Indicates that a TC 916 has posted to any module or that a TC 918 has posted to the specific tax module. Examination must contact Criminal Investigation before proceeding with the examination.
TC 94X	Indicates that a TC 94X has posted
TC 97X	Indicates that a TC 97X has posted to MF and/or a TC 971 AC 72 has posted to MF (see glossary for Inspected Return) <ul style="list-style-type: none"> • 0 = TC 97X • 1 = TC 976/977 present • 2 = TC 971 AC 72 present • 3 = TC 976/977 and TC 971 AC 72 present

MOD-DETERMINATION-LTR-DT - The date IRS mails a letter to the BBA partnership with its decision to approve or deny the partnership's modification request. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 306. Cannot be greater than current date. (P8 - L14/A-CIS)

MOD-EXTENSION-DT - The date IRS approves a BBA partnership's request to extend the modification submission period. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 319. Cannot be greater than current date. (P8-L15/A-CIS)

MOD-REQUEST-DECISION-CD - Indicates whether IRS approved or denied the partnership's Modification Request. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 307. (P8-L13/A-CIS)

Value	Meaning
A	Approved
N	Not Approved
P	Partially Approved

MOD-REQUEST-RECVD-DT - The date on which the IRS received a request from a BBA partnership to modify the Imputed Underpayment Amount. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 304. Cannot be greater than current date. (P8-L17/A-CIS/SSIVL)

MOD-TYPE-CD - Identifies the type of modification requested by the BBA partnership. There can be up to 10 different codes for each record. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 305. (P8-L12-24/A-CIS)

Value	Meaning
A	Partner Amended Returns
B	Tax Exempt Entity Partners

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 17) (11-06-2023)

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Value	Meaning
C	Tax Rates
E	Publicly Traded Partnership Partners
F	Number and Composition of Imputed Underpayments
G	Qualified Investment Entity Partners
H	Partner Closing Agreement
I	Other
J	Alternative Procedure
K	foreign Prtnr Tax Treaty Claim

MOD-WAIVER-DT - The date IRS approves a BBA partnership's request to either waive their right to modify the Imputed Underpayment (IU) amount or to waive any portion of the modification submission period. Valid for MFT 06/35(NMF). CC AMAXUE Item 303. Cannot be greater than current date. (P8-L16/A-CIS)

NAICS Code - The North American Industry Classification Code. For MFT's 02, 06 and 30 NAICS codes are valid for tax periods 199812 and subsequent. For other MFT codes, they are valid for all tax periods.. Valid for MFT's 01, 02, 04, 06, 10, 11, 14, 16, or 30. Can be input in Item 19 on the Form 5344 if the NAICS code is incorrect or Form 5349. If the NAICS code is updated, it will appear on IMFOLA/BMFOLA after the literal **REF#: 410** and on TXMODA after the literal **REF-CHG-DTA>**. (L24-P75/P2-L9A-CIS/SSIVL)

Name Line Year (NM-LN-YR) - The year that the name line at Master File entity was updated. A module cannot be established on AIMS unless the name line year at Master File is equal to or prior to the tax period being established. (L5-E16/P1-L19)

NAP-DT - The date the Notice of Administrative Proceeding (NAP) is mailed to the BBA Partnership. Valid for MFT 06/35 (NMF) CC AMAXUE (#301). Cannot be greater than current date. (P8-L4/A-CIS/SSIVL)

NOL Carryforward Disallowed Amount (NOL-CF-DISL) - Form 5344, Item 44. See IRM 4.4.12.5.53. P3-L20/A-CIS/SSIVL)

NOL Indicator (NOL-IND) - Form 5344, Item 45. See IRM 4.4.12.5.54. (P3-L20/A-CIS/SSIVL)

Non-Master File (NMF) - Non-Master File is a manual accounting system controlling certain types of returns that are not processed through the computer system to Master File. Research can be conducted on NMF account using ANMF (Automated Non-Master File). Recordation of adjustments, billing of assessments and refunds of overassessments are performed manually by the campus. A non-master file account established on AIMS is not subject to many of the same computer checks as a master file account. A non-master file account can be established on AIMS with incorrect information because the account information is not compared to a computer file, such as is with Master File, or the manual ledger account cards at the campus. When establishing a non-master file AIMS record, you should ensure the taxpayer and tax account information is correct. Form 5345-D and Form 5354, Examination Request Non-Master File, are used to establish NMF AIMS control. The IDRS command code is AMNON. See IRM 2.8.8, Audit Information Management System (AIMS) - AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB. (ALL-L1)

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Notice of Beginning of Administrative Proceeding (NBAP) LTR-DT - Date the NBAP letter was issued for examination of a TEFRA Partnership Return on PCS. (P2-L3/A-CIS/SSIVL)

Offers in Compromise (OIC) - Examination has responsibility over all OIC Doubt as to Liability cases. They are to be controlled on AIMS/ERCS using Source Code 73 (do not update to Source Code 73 if case is already controlled on ERCS/AIMS with another Source Code), Project Code 0264, and AIMS freeze code 8. For more information see IRM 4.18.1, Exam Offer-In-Compromise - Offers in Compromise Received in Exam.

A TC 480 indicates that there is an offer-in-compromise pending. An examiner must review the AMDISA or Master File to determine whether an OIC has been filed. While the OIC is pending, the ASER at master file will be blank, however AIMS will still reflect the ASER. The TC 48X will be displayed in the **MF-TC** field of the AMDISA. (P1-L7/SSIVL)

A TC 780 indicates that there is an accepted offer-in-compromise. AIMS will block the input of an assessment if there is a TC 780 posted to Master File. The TC 78X will be displayed in the **MF-TC** field of the AMDISA. (P1-L7/SSIVL)

Opening Creation Date (OPNG-CRTN-DT) - For skeletal records, it represents the date the AM424 was input. When a skeletal record becomes a full record, the date is reset to the date that AIMS received the opening record. For records that open as full records (DIF, Automatics, etc.) it is the date the full record was opened on AIMS. (P1-L3/A-CIS/SSIVL)

Opening Source Code (AIMS-OPENING-SOURCE-CD) - Represents the source code used when the AIMS base was created. (P2-L3/A-CIS/SSIVL)

Partial-Agrmt-Ind - Set if an assessment was input using IDRS CC AMCLSF - used if the assessment is not the final assessment. (P1-L9/A-CIS/SSIVL)

Partnership Control System (PCS) - A real-time system used to link and control flow-through returns and their investors. It interfaces with AIMS and Master File. PCS is used to control returns subject to TEFRA examination procedures; controls TEFRA statutes; generates required statutory correspondence for TEFRA investors as well as other notices and letters pertinent to the program.

Partnership Control System One Year Assessment Date (PCS-1-YR-ASSESS-DT) - An indicator set by PCS to display as 11111111 when set. (P2-L18/SSIVL)

Partnership Control System One Year Assessment Closing Code (PCS-1-YR-ASSESS-CLOSING-CD) - Indicates what method was used to close a case on the Partnership Control System. (P2-L18/SSIVL)

PCS 1-YR-Assess-Closing-Code	Definition
A	AAR (Administrative Adjustment Request)
B	Bankruptcy
C	Court Decision
D	Defaults
J	District Court - Court of Claims
N	No Change
O	Conversions (indirect methods, criminal investigations, jeopardy assessments, etc.)
S	Settlement

4.4 Audit Information Management System (AIMS) – Validity and Consistency

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Partnership Investor Control File Code (PICF-CD) - Codes used on the PCS system to identify the type of PCS controls on a case. Contact the TEFRA Coordinator in either the Brookhaven Campus (PBC 295) or Ogden Campus (PBC 298/398). See IRM 4.29, **Pass-Through Control System**. (L4-E16/P2-L17/A-CIS/SSIVL)

Payment Codes - A one digit code required to be entered in Item 411 of the Form 5344 for all examined closures (except EGC 58XX). It is used to monitor the number of cases in which examination has secured a payment and whether the payment resulted in the account being full paid, full paid due to an offset, or part paid. See IRM 4.4.12.5.67. (P3-L18/A-CIS/SSIVL)

Payment Code	Definition
F = full paid	Amount shown on RAR paid in full; may be unpaid accruals. A frozen refund, withholding, or payments, which satisfies the balance due in full.
P = part paid	Includes frozen refund, withholding, payments or an offset from another tax period, which does not completely satisfy the balance due.
N = no payment	Changed cases where there was no frozen refund, payment or offset from another tax period to satisfy the balance due. Also, used for No Change, Overassessment and Appeals cases if no payment is received.
O = total offset	Offsets from other tax periods that will satisfy the balance due in full.

Payor Master File Indicator (PMF) - The PMF Indicator on the Form 5546 is used to assist in required minimum filing checks to ensure the timely and correct filing of information returns. Examiners are required to ascertain that all information returns required to be filed by the taxpayer are filed from the period of the return under examination to the most current period. If there is a PMF Indicator, the examiner is required to pull PMFOL and determine if any penalties are warranted. See IRM 4.10.5, Examination of Returns, Required Filing Checks. (L17-E52)
Post of Duty (POD) - A code assigned to each return determined by the taxpayer's ZIP code used to assign returns to the appropriate area for examination. This code can be changed on open cases by single or batch input using Form 5348. If the case is closed, a single input correction can be requested using Form 5349. (L21-E65/P1-L10/A-CIS/SSIVL)

Potentially Dangerous Taxpayer (PDT) - An indicator to alert employees to take caution when dealing with the taxpayer. There are 2 settings: CAU means caution (See CAU). PDT means the taxpayer has been designated as potentially dangerous. (L3-E11/ALL-L1/SSIVL)

Power of Attorney (POA) - A taxpayer may designate a representative to handle their tax matters. If there is a power of attorney present, the CAF indicator will be displayed on an AMDISA. (P1-L17/SSIVL)

PPA-DT - The date the Notice of Proposed Partnership Adjustment (PPA/NOPPA) is mailed to the BBA Partnership. Valid for MFT 06/35(NMF) CC AMAXUE Item 302. Cannot be greater than current date. (P8-L5/A-CIS/SSIVL)

Primary Business Code (PBC) - A three digit field that identifies the Area/Industry Office. See **AIMS Assignee Code**. (L14-E21/P1-L10/A-CIS/SSIVL)

Prior Appeals Office Code (PRIOR-AOC) - When an Appeals Office Code is updated, the current Appeals Office Code is moved to the Prior Appeals Office Code field. (P1-L12/SSIVL)

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Prior Examination Results - If the Master File history section (can be viewed using IDRS CC IMFOLZ/ BMFOLZ) has a record of a prior examination action, a record of the two most recent tax periods will appear on the Form 5546. Items displayed are the tax period, disposal code, and the amount of examination results. A minus sign indicates an overassessment. If there is no record at Master File of a prior examination, the message, **NO PRIOR EXAMINATION**, will appear. If there are more than two tax periods, the message **INPUT CC IMFOLT/IMFOLZ FOR PRIOR AUDIT INFORMATION** will appear. Master Filed holds a maximum of five tax periods. (L18-E55 and L19-E58)

Prior Employee Group Code/Date (PRIOR-EGC/DT) - When an EGC is updated, the EGC and Date in the current EGC field is moved to the Prior EGC field. (P1-L11/A-CIS/SSIVL)

Prior Primary Business Code - When a case is transferred from one PBC to another, the PBC in the current PBC field is moved to the SC Transferred From field. (P1-L10/A-CIS/SSIVL)

Prior Secondary Business Code (PRIOR-SBC) - When an SBC is updated, the SBC in the current SBC field is moved to the Prior SBC field. (P1-L11/A-CIS/SSIVL)

Prior Status Code/Date (PRIOR-STATUS-CD/DATE) - When a Status Code is updated, the status code and date in the current status code field is moved to the Prior Status Code/Date field. (P1-L12/A-CIS/SSIVL)

Prior Technical Services Code/Date (PRIOR-TECH-SERVICES-CD/DT) - Identifies the prior location of cases for EGCs 1XXX and 2XXX in status codes 20-39. (P2-L4/A-CIS/SSIVL)

Prior Update Code (PR-UPDT-CD) - Prior program or command code that modified the record. See Update Code for the list of valid codes. (P1-L16)

Processing Campus Code (PCC) - A three digit number used by EGC's 1XXX and 2XXX to identify the Centralized Case Processing site that has control of a case in Status Code 51-59. This code must be present when a case is updated to Status Code 51 if the prior status code is not 5X. This code will remain on the database when a case is closed but will be deleted if a case is updated to a status code less than 51. If the status code is 51-59, some AIMS reports/tables will be created based on the PCC rather than the area office. The PCC code is also used for Status 61-69 and 71-79 for Partnership Bipartisan Budget Act (PBBA) cases.. (P1-L23/A-CIS/SSIVL)

Project Code - A 4 digit number indicating that a case belongs to a special program which allows monitoring of the program by project code. AIMS reports can be generated for a given project to measure the total number of returns, examination time, results, etc. If a project code is input that has not been validated, the AIMS base will reflect the new project code but the project code will be zeroed out on Tables 36 & 37 and A-CIS. For SB/SE & W&I, local definition project codes will be zeroed out when transferring from one area to another. For LB&I cases, the project codes will be zeroed out when transferring from 3XX to a non-3XX PBC. The project code cannot be corrected on a record with a status code greater than 79 if the case was closed in a prior fiscal year and the date of the correction is after the end of the extended fiscal year. (P1-L14/A-CIS/SSIVL)

Push Code (PC) - A 3 digit code (010, 019, 020, 021, 023-041, 049, and 121/BMF) used to establish AIMS controls for non-filed returns, substitute for returns (SFR) and delinquent returns secured by examination. If a push code is not used on a requisition for a non-filed return, the requisition will reject. By using a push code, the computer will not reject the account. The TC 424 will remain at Master File and the skeletal record will remain on AIMS until either a TC 150 posts or 26 months (90 days for Push Code 010) unless deleted or replaced by a full record. Skeletal records with push codes can be deleted on the day of input or after 15 days from date of input except Push Code 036 - it can be deleted on the day of input or after 30 days from date of input.. (L22-E66/P1-L14/A-CIS/SSIVL)

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PUSH-OUT-CD - The Push Out code indicates if the BBA Partnership has invoked the IRC Section 6226 election to push out partnership adjustments to its reviewed year partners, in whole or in part, or if they subsequently revoked such election. Valid for MFT 06/35(NMF) only. CC AMAXUE Item 311. (P8-L10/A-CIS/SSIVL)

Value	Meaning
0	No Election (Default)
1	Election, Full
2	Election, Partial
3	Election Revoked
4	Election Defaulted

PUSH-OUT-ELECTION-DT - The date IRS receives notification the BBA Partnership has invoked the IRC Section 6226 election to push out all or part of the final partnership adjustments to its reviewed year partners. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 309. Cannot be greater than current date. (P8-L7/A-CIS)

PUSH-OUT-DEFAULT-DT - The date a BBA Partnership, that previously invoked the IRC Section 6226 election, fails to file the push out package (Form 9985/Form 9986s) within the required timeframe (defaults). Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 326). (P8-L9/A-CIS/SSIVL)

PUSH-OUT-PACKAGE-RECD-DT - The date IRS receives a Push Out Package (Form 9985/Form 9986s) from a BBA Partnership that previously invoked the IRC Section 6226 election to push out all or part of the final partnership adjustments to its reviewed year partners. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 325. Cannot be greater than current date. (P8-L11/A-CIS/SSIVL)

PUSH-OUT-REVOCATION-DT - The date IRS receives notification the BBA Partnership has revoked its IRC Section 6226 election to push out all or part of the final partnership adjustments to its reviewed year partners. Valid for MFT 06/35 (NMF) only. CC AMAXUE Item 310. Cannot be greater than current date. (P8-L8/A-CIS)

Record Type Code - A two digit code used to indicate the type of AIMS record.

Record Type Code	Definition
F0	Full Account
F1	TC 424 Skeletal Record
F2	Residual Transfer Record (Obsoleted Jan. 2004)
F4	TIN Change Record
F5	Large Case Related Record (Obsoleted)
F6	Record Retention Agreement Record (Obsoleted Jan. 2004)

Related Return Section - Information collected on all returns to analyze the productivity of examinations of related returns. See IRM 4.4.12.5.64. (P3-L16,17/A-CIS/SSIVL)

Reopening Indicator (REOPENING-IND) - Present if IDRS CC AMSTUB or AMSTUR is input. (P2-L8/A-CIS/SSIVL)

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Indicator	Definition
0	Account never reopened
1	Account reopened using AMSTUR
2	Case backed down to Exam from Appeals using AMSTUB
3	Case has been reopened & backed down to Exam (both AMSTUR and AMSTUB have been done)

Report Extraction Code/Indicator (RPT-EX-CD) - Used to identify how the case is to be extracted for AIMS reports. When IDRS CC AMAXU/AMCLSU is input, the reports extraction code is set so that the corrected record is re-extracted for AIMS reports. This field is called the Report Extraction Indicator in the AIMS programs. (P3-L9/SSIVL)

Report Extraction Code	Definition
0	Record not yet extracted for closing reports
1	Record has been extracted for Exam reports
2	A correction (IDRS CC AMAXUE/AMCLSU) has been made to a record already extracted for Exam. Record will be re-extracted during next extraction cycle but the initial extraction cycle will not change.
3	Record has been backed down to an inventory status after closing report extraction.
4	Record has been extracted for Appeals closing reports.
5	An Appeals correction (IDRS CC AMAXUA/AMCLSU) has been made to a record previously extracted for Appeals
6	A correction (IDRS CC AMAXUE/AMCLSU) has been made to a record previously extracted for Examination and Appeals

Report Extraction Cycle (RPT-EX-CYC) - Month/Year of closing (original or reclosure). Does not get updated when IDRS CC AMAXU/AMCLSU is input. databases are aged based on the report extraction cycle. (P3-L9/SSIVL)

Retention Register Indicator (RETN-REG-IND) - Set when a TC 424 rejects due to Unpostable Code (UPC) 197 or 347 which means the account is on retention. Unlike other TC 424 rejects, the database will not be immediately deleted. When the case appears on the AIMS Weekly Update Report, steps must be taken to request that the account be brought back from retention. Fifty-six days from the opening creation date another TC 424 will be automatically generated and every two weeks thereafter until the opening creation date is greater than 3 months from the current date. If the account still has not been brought back from retention after 3 months, an AIMS Weekly Update Report record with condition code 24 will be generated and the record will be aged off of the AIMS database. (P1-L8/SSIVL)

Return Posting Year (RET-PSTNG-YR) - The year the original return posted to Master File. (P1-L16/A-CIS/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 23) (11-06-2023)

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Return Requisition Indicator - Indicates whether the return, charge-out and labels were requested on the AIMS opening (IDRS CC AM424), a follow-up request (AMRET), DIF opening or automatic opening. If you requested the return on the original requisition and have to input a follow-up using IDRS CC AMRET, you must wait 60 days from the AIMS Creation Date before you can input the AMRET. If you did not request the return on the original requisition you do not have to wait 60 days to input IDRS CC AMRET for a follow-up request. (P2-L9)

If	Then input on IDRS CC AM424:
return, Form 5546 and labels are needed	blank
no return is needed	1
no return, no Form 5546 and no labels are needed	3
the return is requested and the return is ELF or MeF, AIMS changes the Return Requisition Indicator from a blank to a 5.	5
no return, no Form 5546 and no labels are needed. Return Requisition Indicator on the opening record was zero but updated by AIMS-Openings to a 6 for openings with: <ul style="list-style-type: none"> a. PBC 30X with source code 01 b. PBC 30X for Form 1120L, U.S. Life Insurance Company Income Tax Return c. LIN Link present 	6

Return Received Date (RET-RCVD-DT) - For timely filed returns it is the due date of the return. Example: Form 1040 due April 15 will be displayed as April 15 of the appropriate year even if the return was filed before the due date. For late filed returns it is the received date stamped on the return. For SFR cases (Push Code 036), it is the date of the TC 424 that contained the Push Code 036. (P1-L16/SSIVL)

Revenue Base Protection - If a taxpayer files a claim for **refund**, Examination gets credit on the Exam tables by entering the amount of the claim, the time spent on the claim and the type of claim. See the Revenue Base Protection section in IRM 4.4.12.5.34. (P3-L14/SSIVL)

RR 99-40 Indicator - Indicates whether or not Revenue Ruling 99-40 applies to a return on AIMS for computing restricted interest on a credit elect. (P2-L16)

RR 99-40 Indicator	Definition
0	RR 99-40 does not apply, there is no credit elect (TC 836) Note: The value of "0" cannot be entered through IDRS CC AMSTU or AMAXUE. If an indicator of "1" is on the module and is incorrect, you can delete the "1" via Form 5348, IDRS CC AMAXUE by entering a "D" for the RR 99-40 item # 428.
1	RR 99-40 applies

SC-Transferred From - See Transfer Terminal Code. (P1-L10)

Exhibit 4.4.1-1 (Cont. 24) (11-06-2023)**Reference Guide**

Schedule C/F Indicator (C-F-IND) - For records opened on AIMS if there is a Schedule C or F filed with the original return, Master File will set this indicator on the AIMS opening record. Once this indicator is set at Master File it does not change. (P2-L6/A-CIS/SSIVL)

Schedule C/F Value	Definition
0	no Schedule C/F filed
1	Schedule C but no Schedule F
2	Schedule F but no Schedule C
3	both schedules and C is dominant
4	both schedules and F is dominant

Secondary Business Code (SBC) - See **AIMS Assignee Code**. (P1-L10/SSIVL)

Secondary SSN - Spouses SSN on IRA penalty assessment. Nine-digit field. Valid for CC AMCLS (I, U, - #01 and CC AMAXU (A, E, - #01). (P1-L8 /SSIVL)

Skeletal Accounts (F1 Records) - AIMS creates a skeletal record when IDRS CC AM424 is input, showing the requisition and limited taxpayer information. Once the request goes to Master File and is matched, Master File sends an opening record to AIMS and the account becomes fully established. TC 420 is also posted at Master File, once fully established. The EGC, source code, XREF DLN/AIMS, CIC Indicator and activity code can be updated on a skeletal account using IDRS CC AMAXU. All elements, except the statute date, can be updated using IDRS CC AMSTU. A listing of accounts that remain as skeletal records in excess of a specific number of days is generated quarterly.

Sort Codes - A two character field used to sort output of Form 5546. See Exhibit 4.4.1-3. (L15-E46)

Sort Keys - A three character field used to sort Form 5546 and labels. See Exhibit 4.4.1-4. (L15-E45)

Source Code - A two digit code used to indicate the source of the examination. Form 5348 (IDRS CC AMSTU) or Form 5349 (IDRS CC AMAXU) can be used to request a change to a source code but - the source code should rarely be changed - See IRM 4.4.34. (L14-E40/P1-L4/A-CIS/SSIVL)

Special Handling Message Codes 042-048 - Used as input for IDRS CC AM424 to generate processing instructions on Form 5546. Input in the push code field. These codes are used in the campus in the association of requests for multi-year case files before delivery to examiners and also to indicate that the attached return requires special handling. These codes are specified by the Chief, Campus Classification. (L10-E30)

Special Messages - Special messages are generated on Form 5546 as a result of certain conditions, see Exhibit 4.4.1-5. These messages are computer generated on the Form 5546 to assist the Files personnel in the Campuses with the routing of the returns. (L22-E67)

Spousal Change Indicator - Set when there has been a change in spouses to ensure both taxpayers on a joint return receive all notices, correspondence, etc. (P1-L9/SSIVL)

Spouses-SSN - Present if a joint return was filed. Also known as secondary spouse SSN. (P1-L8/SSIVL)

Start Date - See Exam Start Date.

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 25) (11-06-2023)

Reference Guide

Status Codes (CURRENT-STATUS-CD/DATE) - Two digit code used to identify the location of a return. See Document 6036 or Document 6209, Chapter 12 - Examination, for a list and explanation of status codes. (L19-E59/P1-L12/A-CIS/SSIVL)

Status Code History (AIMS STATUS-CD HISTORY) - A list of the historic status codes and dates occurring on the AIMS record. (P7-L6-22/SSIVL)

Statute Consent Code - See Consent Code.

Statute Date - See Assessment Statute Expiration Date.

Statute Extraction Indicator (STATUTE-XTRCTN-IND) - **1** means that the record has been extracted to a statute listing. This indicator causes the **R** to be displayed on subsequent statute listings if the case still meets the criteria. Each time the statute or EGC is updated, the indicator gets reset to a **0**. This is done so a case that appeared on a prior statute list but with a different ASER or in a different group does not get designated as a record that was on the previous statute report. (P1-L9/A-CIS/SSIVL)

Survey Reason Code (SURVEY-REASON-CD) - Used to identify why a return was surveyed. The Survey Reason Code (SRC) is required on LB&I returns closed with DC 31 or 32. One of the following values must be entered on the closing form to the right of the disposal code. Values are:

Survey Reason Code	Definition
A	No large, unusual, questionable items
B	No change in prior year
C	Beyond cycle (includes statute issue)
D	Lack of resources
E	Other
F-Z	Reserved

(P2-L5/A-CIS/SSIVL)

Suspense Code (SUSP-CD) - A one digit computer generated code used to identify returns in a status code 14, 3X or 44 which are categorized as suspense statuses. Suspense Code 1 is generated when cases are established (IDRS CC AM424/AMNON) on AIMS in a suspense status code. Suspense Code 2 is generated when a case is updated (IDRS CC AMSTU/AMSOC DC 30) to a suspense status code. Once set a suspense code cannot be removed. (P1-L7/A-CIS/SSIVL)

Tax Period - The period of time for which a return is filed. A six digit code is used to indicate the end of the tax period for a given return. (The first four digits represent the year and the second two digits represent the month). For example, a tax period that ends March 30, 2015, would be shown as 201503. For the establishment of Estate tax returns, the tax period is 000000. (L2-E3/P-ALL-L1/A-CIS/SSIVL)

Taxpayer Identification Number (TIN) - A more general name for the nine digit number used to identify a taxpayer. The TIN can be either an EIN or SSN. See IRM 4.4.12.5.5.1. (L2-E1/P-ALL-L1/SSIVL)

TC 29X Indicator - IMF only. IMF will set the TC 29X Indicator and will send this indicator to AIMS on opening and update records if there is a TC 29X posted at Master File that would cause the TC 300 with a TC 764 to unpost with UPC 180 2. AMCLS will block the closure if a CREF 764 is input and the indicator is set unless a

Exhibit 4.4.1-1 (Cont. 26) (11-06-2023)**Reference Guide**

Priority Code (Item 09 on Form 5344) of 1 or 8 is input. An error message: **TC-29X-IND PRESENT, CLOSURE BLOCKED TO PREVENT UPC 180 2** will be displayed on the IDRS screen. **29X** will be displayed on AMDIS within the MF-TC field. (P1-L7/SSIVL)

TC 300 Indicator (TC-300-IND) - Indicates that an audit assessment has been successfully input through IDRS CC AMCLS. (P1-L9/SSIVL)

TC 300 Indicator	Definition
0	No audit assessment has been sent to Master File
1	IMF/BMF assessment
2	IRAF assessment made against primary SSN
3	IRAF assessment made against secondary SSN
4	IRAF assessment made against both SSNs
5	Indicates that the TC 300 indicator has been reset using IDRS CC AMAXU which causes the case to appear on the Non-Assessed Closures Listing.
6	Indicates that the TC 300 indicator has been reset using IDRS CC AMSTUB (case returned to Examination from Appeals) or IDRS CC AMSTUR (a Status Code 90 case being reopened by Examination)

TC 424 Code - Identifies whether a case was opened on AIMS using IDRS CC AM424. (P1-L17/A-CIS/SSIVL)

TC 424 Code	Definition
0	Record not established using on AIMS using IDRS CC AM424. Example: DIF and automatic openings
1	IDRS CC AM424 with Source Code 60/EGC 1000/2000
2	IDRS CC AM424 record
3	IDRS CC AM424 with Source Code 60/EGC 1000/2000 replaced with AM424 record
4	IDRS CC AM424A record established by Appeals
5	IDRS CC TSLOD opening
6	IDRS CC AMF24 record established by programs like CDE or CEAS

TC 424 Push Code - See Push Code

TC 424 Record - See Skeletal Record(P1-L14)

TC 480 Indicator - A TC 480 indicates the taxpayer has filed an Offer-in-Compromise (OIC). When an OIC is filed, Master File blanks out the ASSED date (IMFOLT, TXMODA, etc.) until the OIC is resolved. See Master File Transaction Code. (P1-L7/A-CIS/SSIVL)

TC 640 Indicator - See Master File Transaction Codes. (P1-L7/SSIVL)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 27) (11-06-2023)

Reference Guide

TC 910-914 Indicator - See Master File Transaction Codes. (P1-L7/SSIVL)

TC 916-918 Indicator - See Master File Transaction Codes. (P1-L7/SSIVL)

TC 97X Indicator - See Master File Transaction Codes. (P1-L7/SSIVL)

TC 971 Action Codes - A list of all TC 971 Action Codes can be found in Document 6209, Section 8C.

TDC-CD - TDC-CD indicates the communications level of an examination case for the Taxpayer Digital Communications initiative. SB/SE is piloting TDC to replace paper and phone exams with web-based examinations using secure online communications. Valid for CC AMAXU (A, E, O - #430) (P2-L5/A-CIS/SSIVL)

Value	Meaning
000	NO TDC DIGITAL COMM
050	VIRTUALIZATION CASE
100	TDC DIGITAL COMM ELIGIBLE
102	TDC DIGITAL COMM ENROLLED
103	Reserved
104	Reserved
105	Reserved
108	TDC DIGITAL COMM PICK UP
198	TDC DIGITAL COMM AND MAIL

Technique Code - See Examination Technique Code.

Technical Services (TS) Code - A three digit code required to be input when a case is updated to Status Code 21. The TS Code identifies which Technical Services Office (including TEFRA) has control of the case. (P2-L4/A-CIS/SSIVL)

TEFRA Code/Indicator (TEFRA-CD) - A one-digit code used to identify whether a return with MFT 06/35 is TEFRA related or not. This code is only valid for 201811 and prior. The code is required when updating out of status code 12 and the EGC is 1XXX or 2XXX. (P2-L5A-CIS/SSIVL)

TEFRA Code	Definition
Y	TEFRA
N	Non-TEFRA
S	Survey

TIN Change Record (F4) - Created when a database is transferred to a different TIN. Remains on the database for 60 days and cannot be deleted. (Summary Screen)

TIN-Type - See File Source.

Exhibit 4.4.1-1 (Cont. 28) (11-06-2023)
Reference Guide

Total Positive Income -Total Positive Income (TPI) is a complicated calculation based on fields found on an individual tax return and is used to create the Activity Codes on AIMS. (P2-L7/A-CIS/SSIVL)

Tracking Code (TRACK-CD) - A four digit code used to identify specific categories of returns. The tracking code cannot be corrected on a record with a status code greater than 79, if the case was closed in a prior fiscal year and the current date is after the end of the extended fiscal year. (L7-E23/P1-L14/A-CIS/SSIVL)

Transfer Date - See AMSOC Transfer Date.

Transfer Terminal Code (TTC) - Set when IDRS CC AMSOC, DC 30 is input. The AMDISA displays the prior PBC after the word **From**. (P1-L10/A-CIS/SSIVL)

If TCC is:	then AMSOC DC 30 was:	and displayed on AMDISA as:
0	Not input	blank
1	Input at a SC terminal	SC Transferred From
2	Input at an Area Office terminal	DO Transferred From

Unagreed Amount (UNAGREED-AMT) - The unagreed amount is the amount of tax adjusted by credits that is being appealed/petitioned. DO NOT include interest or penalties in the unagreed amount. This is a dollars only field - do not include cents in the amount entered in Item 18 on Form 5344. See IRM 4.4.12.5.30. (P3-L6/A-CIS)

Update Code (UPDT-CD) - This code reflects the last program or command code that modified the AIMS record. This code is moved to the Prior Update Code field when another update takes place. (P1-L16)

Code/Definition	Code/Definition	Code/Definition
A = AM424	K = AMSOC	W = WTU17
B = AMNON	M = AMLAB	X = WTU18, 38, 58
C = AMS20	O = AMCLSO	Y = AMS03 (AIMS Openings)
D = AMAXU	P = AMCLSI	Z = AMS12
E = AMSTU	Q = AMS14 (Master File Update)	+ = AMS92
F = AMFRZ	R = AMS21	- = AMS33
G = AMCLSP	S = AMS41 (Monthly Report Extract)	@ = AMS22
H = AMCLSE	T = TSLOD	# = AMBLL
I = AMCLSA	U = TSCLS	1 = AMCLSS
J = AMCLSF	V = AMCLSU	2 = AMRET

Verified Assessment Code (VER-ASSMT-CD) - Used to indicate whether the case has been reported on the Unverified Assessment List (UAL) in a prior month. Part of TIF 80. (P1-L15)

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-1 (Cont. 29) (11-06-2023)

Reference Guide

Verified Assessment Code	Definition
0	Not extracted for UAS.
1	IDRS CC AMAXU 90-1 input (Causes record to age even though there may be an unresolved pending transaction on Master File).
2	Extracted for UAL (Causes “repeat” indicator to appear on UAL).

X-REF DLN - See Cross Reference DLN.

X-REF TIN - See Cross Reference TIN.

Whipsaw Indicator (WHIPSAW-IND) - An alpha indicator (K = key case, R = related case) input from Item 401 on Form 5344 which identifies records in which multiple taxpayers are assessed for the same liability. When the **K** is present, the return and the Exam results are included in the AIMS tables. When the **R** is present, the return is counted on the AIMS tables, but the Exam results are not. Table 16 is a listing of all cases that have a whipsaw indicator present. (P3-L9/A-CIS/SSIVL)

Exhibit 4.4.1-2 (11-06-2023)
DIF Reason Codes

The codes are determined by Master File using blocking series, asset values, etc.

Special Processing Codes are caused by Audit Codes being entered by Code and Edit personnel on the returns when they are filed.

When a DIF order is input, the computer identifies the returns being requested using the following codes:

DIF Reason Codes for Form 1040	Explanation
R	No Audit Codes Present
S	Audit Codes are Present
T	NRP Return
DIF Reason Codes for Form 1041 or 1065:	Explanation
A	Automatic (1041 or 1065)
B	Non-Automatic (1041 or 1065)
C	Reserved
D	Form 1065 DIF Scored Return Identified as a Special
E	Reserved
F	Reserved
DIF Reason Codes for Form 1066:	Explanation
A	Non-Automatic
DIF Reason Codes for Form 1120:	Explanation
A	1120F (Automatic)
B	1120L (Non-Special)
C	1120PC (Non-Special)
D	1120S (Automatic High Assets)
E	1120/1120A (Special
G	1120 (Personal Holding Company Low Assets)
H	1120 (Automatic High Asset)
I	1120/1120A (Inactive Low Assets)
L	1120H (Homeowners Associations)
M	1120/1120A (Consol, Final & Short Init. Per. (DIF)
N	1120L (Special)
O	1120PC (Special

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-2 (Cont. 1) (11-06-2023)

DIF Reason Codes

DIF Reason Codes for Form 1040	Explanation
P	1120S (Special)
Q	1120F (Non-Automatic)
R	1120S (DIF)
S	1120FSC (Automatic)
T	1120SF
U	1120REIT
V	1120RIC
W	1120ND

Exhibit 4.4.1-3 (11-06-2023)**Sort Code Definition Displayed on Form 5546**

Sort Code	Form No.	Definition
00	1040	Follow-Up Request - Return Only
01	All Forms	TC 424 Request
02	5354	NMF Request
04	1040	Regular NRP Returns
05	1040	Suppressed NRP Returns
06	1040	Examination Selection Codes Other than A, E, F, G, N, R, S or U (including SET)
07	1040	Automatic Returns with Examination Selection Code A, R or S
08	1040	New Employee Examination
09	1040	Regular DIF Selection
10	1040	DIF Supplement
11	1040	P or S Examination Selection Code
13	1040	R or T Examination Selection Code
15	1040	E, F or G Examination Selection Code
17	1040	U Examination Selection Code
19	1040	N Examination Selection Code
21	1040	Multiple Filers
22	1040	Married Filing Separately
25	1120	1120F Returns
27	1120	1120 Special
31	1120	Regular DIF Selection
32	1120	DIF Supplement
33	1120	1120 NRP Returns
35	720	Regular Examination Selection
36	1041	NRP Examination Selection
37	1041	Regular Examination Selection
39	1065	1065 Special
41	1065	1065 Regular
43	1065	1065 NRP Returns
44	940	940 Certification Discrepancy

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-3 (Cont. 1) (11-06-2023)

Sort Code Definition Displayed on Form 5546

Sort Code	Form No.	Definition
45	2290	Examination Classification
47	709	709 Returns
49	706	706 Returns
51	4638	4638 Returns
76	All Forms	Math Error Abatement
77	1040	Underreporter
90	All Forms	Unverified Assessments

Exhibit 4.4.1-4 (11-06-2023)**Sort Keys Displayed on Form 5546 for Charge-Out Sorting**

Sort Key	Definition
000	All returns with an Audit Information Indicator of B and J (Return in Transit). Sorted in DLN order.
080	EGC 5XXX returns with an Audit Information Indicator of C, E, F, I, M, Q and V (No Return Requested). Sorted in TIN order.
120	EGC's other than 5XXX with an Audit Information Indicator of: C, E, F, G, I, M Q, and V (No Return Requested). Sorted in the following order: Area Office, EGC, random
140	Return in Transit
150	TRDBV Requested
160	IMF returns with Audit Information Indicator of: A, D, H, K, L, and P. Sorted in DLN order.
200	All other returns with Audit Information Indicator of: A, D, H, K, L, and P. Sorted in DLN order.

4.4 Audit Information Management System (AIMS) – Validity and Consistency

Exhibit 4.4.1-5 (11-06-2023)

Special Messages on Form 5546

Entering Push code 042-048, when establishing the AIMS database, will create a **Special Handling Message 042-048** to appear on the Form 5546.

AUDIT-INFORMATION-IND	MESSAGE/ Description Indicator
A	SHIP RETURN TO
B	RETURN IN TRANSIT
C	NO RTN REQSD FLOW THROUGH NOTIFICATION (Is generated when PCS Form 8340 and Form 8341 are used to link an investor to a key case. Associate this charge-out with the key case (shown in Item 48, Partnership Data) using the employee group code in Item 29 on the charge-out. This charge-out. notifies the key case examiner that the investor (Item 10 on charge-out) has been linked to the key case. The location of the investor return is shown in Item 48 under Partner AO and EGC)
D	SHIP RTN TO ____ INFO RPT AVAIL (FLC)
E	NO RTN REQSTD – INFO RPT AVAIL (PBC)
F	NO RTN REQSTD (PBC)
G	NO RETURN REQUESTED (PBC) (The controlling AO is within the same campus where the return was filed. The return was not requested and there is no information report available)
H	INFORMATION REPORT AVAILABLE (PBC)
I	NO RTN REQSTD MANUALLY CONTROLLED 918A (PBC) (indicates to the area examining the key case (Item 48) that the investor (Item 10) cannot be linked on PCS since the investor return is in status 8X (Appeals) or 90 (Closed). Communication and control of adjustments must be done manually. Generated due to a Code I, status code is greater than 80 and this is a partner record coming from Master File.)
J	RTN IN TRANSIT INFO RPT AVAIL (FLC)
K	RESERVED
L	(no message) (FLC) (The controlling PBC is in the campus where the return was filed and there is no information report available.)
M	NO RTN REQSTD ____ INFO RPT AVAIL (PBC)

Exhibit 4.4.1-5 (Cont. 1) (11-06-2023)
Special Messages on Form 5546

AUDIT-INFORMATION-IND	MESSAGE/ Description Indicator
P	RESERVED
Q	NO RTN REQSTED RELATED INVESTOR NOTIFICATION (PBC) (Indicates that the investor return (Item 10) which is already open in Exam, has been linked to the key case shown under Partnership Data on the charge-out. This charge-out should be associated with the investor return (use employee group code and status codes in Items 29 and 30). Since the investor return was already on AIMS, only a notification charge-out is generated; if the investor return had not been on AIMS, a charge-out containing Partnership Data and a return would be generated and sent, but this special message would not appear in Item 16)
S	SFR-NO RETURN (PBC)
T	TRDB GENERATED (PBC)
U	TRDB GENERATED INFO RPT AVAIL (PBC)
V	NO RTN REQSTD PARTNER EXAM VOIDED (PBC) (This is a partnership Acknowledgment record that has been transferred to another center)
W	MOD-E-FILE (PBC)
X	SCR
If the Return Form Number on the FORM 5546 is 1041N	Print Message SHIP TO ANCHORAGE EXAM

