



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.11

JULY 1, 2022

## EFFECTIVE DATE

(07-01-2022)

## PURPOSE

- (1) This transmits a revision of IRM 4.4.11, Audit Information Management System (AIMS), Validity and Consistency.

## MATERIAL CHANGES

- (1)

| Subsection     | Changes   |
|----------------|---|
| IRM 4.4.11.1   | Title was changed to Program Scope and Objectives and information was added to clarify the IRM Purpose, Audience, AIMS Policy, Owner, and AIMS Program Owner. |
| IRM 4.4.11.1.1 | Added new section <b>Background</b> .   |
| IRM 4.4.11.1.2 | Added new section <b>Responsibility</b> .   |
| IRM 4.4.11.2   | Removed IRM 4.4.11.2, information can be found in IRM 4.10.2.11, Taxpayer Change of Address.  |
| IRM 4.4.11.2.1 | Removed IRM 4.4.11.2.1, information can be found in IRM 4.10.2.11, Taxpayer Change of Address.  |
| IRM 4.4.11.2.2 | Removed IRM 4.4.11.2.1, information can be found in IRM 3.13.5.12, Correcting a Taxpayer's Name.  |
| IRM 4.4.11.2.3 | Removed IRM 4.4.11.2.3, information can be found in IRM 3.13.5.119, Merging Taxpayer Accounts (ITINs, SSNs, and IRSNs).                                       |
| IRM 4.4.11.2.4 | This action is in programming. This information can be removed.   |

| <b>Subsection</b> | <b>Changes</b>  |
|-------------------|---|
| IRM 4.4.11.3      | Removed IRM 4.4.11.3, information can be found in IRM 3.13.5.55, Temporary Address Change.  |
| IRM 4.4.11.4      | Removed IRM 4.4.11.4, information can be found in, IRM 3.13.5.25, Transaction Codes Used to Merge Accounts and SERP.                              |
| IRM 4.4.11.5      | Renumbered to IRM 4.4.11.3.   |
| IRM 4.4.11.6      | Renumbered to IRM 4.4.11.2.   |
| IRM 4.4.11.7      | Removed IRM 4.4.11.7, information can be found in IRM 3.13.5.120, Correcting a Taxpayer's Name.   |
| IRM 4.4.11.7.1    | Removed IRM 4.4.11.7.1, information can be found in IRM 3.13.5.120.3, Determining Name Line used with TC 013 Corrections.                         |
| IRM 4.4.11.8      | Removed IRM 4.4.11.8, information can be found in IRM 3.13.5.117, Establishing a New Account (TC 000) and IRM 20.1.6.2.3 Civil Penalty Name Line. |
| IRM 4.4.11.9      | Removed IRM 4.4.11.9, information can be found in IRM 3.13.5.117, Miscellaneous Change Entity Codes (generates a TC 016).                         |
| IRM 4.4.11.10     | Removed IRM 4.4.11.10, information can be found in IRM 4.24.5, Excise Tax, Introduction to Form 637, Excise Tax Application for Registration.     |
| IRM 4.4.11.11     | Removed IRM 4.4.11.11, information in this section is being removed, as these IRM sites are referenced in other sections of this IRM.             |

| Subsection       | Changes   |
|------------------|---|
| Exhibit 4.4.11-1 | Updated the link to the new Knowledge Base article “How do I prepare miscellaneous forms”. <i><a href="https://portal.ds.irsnet.gov/sites/vl051/Lists/FAQs/DispForm.aspx?ID=18">https://portal.ds.irsnet.gov/sites/vl051/Lists/FAQs/DispForm.aspx?ID=18</a></i> |
| Exhibit 4.4.11-2 | Exhibit 2.4.9-3 IMF CC INCHG General Format   |

#### **EFFECT ON OTHER DOCUMENTS**

This revision supersedes the previous IRM 4.4.11, Entity Changes, issued 06/01/2007.

#### **AUDIENCE**

This IRM section is for use by employees in Large Business and International (LB&I) and Small Business/Self-Employed (SB/SE).

Signed by Lori L. Roberts  
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4.4.11  
Entity Changes

## Table of Contents

- 4.4.11.1 Program Scope and Objectives
  - 4.4.11.1.1 Background
  - 4.4.11.1.2 Responsibility
- 4.4.11.2 Centralized Case Processing
- 4.4.11.3 Group Responsibilities



4.4.11.1  
(07-01-2022)  
**Program Scope and Objectives**

- (1) Purpose: This section provides general instructions and guidelines for Entity changes.
- (2) Audience: The audience for this IRM section will be Examination Centralized Case Processing (CCP).
- (3) AIMS Policy Owner: The Director, SB/SE Technology Solutions, who is under the Director, Operations Support.
- (4) AIMS Program Owner: Exam Systems and Projects, Customer Service.

4.4.11.1.1  
(07-01-2022)  
**Background**

- (1) The procedures, which were in this IRM, pertained to the Examination Audit process. The procedures do not pertain to the AIMS IT system, which is the title of this IRM. IRM references are given in the Material Changes, for the procedures previously located in this IRM. Centralized Case Processing (CCP) Procedures, remaining in this IRM, will be included in the new IRM 4.38.1 Examining Processing, Centralized Case Processing (CCP), Organization and Responsibilities.

4.4.11.1.2  
(07-01-2022)  
**Responsibility**

- (1) Headquarter Examination is responsible for all policy and procedures related to CCP.

4.4.11.2  
(07-01-2022)  
**Centralized Case Processing**

- (1) It is the group's responsibility to verify the name or address noted on Form 3198 with the entity information on Master File (CC ENMOD or CC INOLES). If the group prepared and forwarded a Form 2363, input the form to make the appropriate corrections.
- (2) The group must prepare Form 2363 per IRM 4.10.8.14.4. If Form 2363 is received with Form 5344, notate in the Comments section "Entity Change Prepared," type of change (i.e., 013, 014, 015, etc.), and the date the Form 2363 was prepared.
- (3) It is not necessary to delay the input of Form 5344 awaiting the posting to Master File of the Form 2363 transactions. Master File is programmed to sort entity transactions before adjustment transactions, thereby ensuring that notices to the taxpayer are for the correct name and/or address. When Form 2363 is input to change the name control on Master File, Form 5344 may be processed, even in the same cycle, using the old name control. Master File is also programmed to match either on the new (as changed via Form 2363) or prior name control. This is true even if the new name control and Form 5344 (with old name control) post in the same cycle.

4.4.11.3  
(07-01-2022)  
**Group Responsibilities**

- (1) It is the group's responsibility to prepare Form 2363 and immediately forward the request for entity changes to CCP.
- (2) The group can verify the change was input by accessing the applicable IDRS transaction codes, for example, CC ENMOD, CC INOLES, etc.
- (3) Attach Form 3198 to the case file and check the box "Name or Address has been changed from Return".
- (4) It is the group's responsibility to modify the data in RGS Case Information. See IRM 4.10.5, Report Generation Software and also IRM 4.10.15.7.1, Case Information for Taxpayer Name or Address Change.

