



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.14

JULY 5, 2024

EFFECTIVE DATE

(07-05-2024)

PURPOSE

- (1) This obsoletes IRM 4.4.14, Audit Information Management System (AIMS) - Validity and Consistency, Procedures and Processing Instructions, Individual Retirement Account (IRA), Education Savings Accounts and Medical Savings Account Adjustments.

MATERIAL CHANGES

- (1) The material in this IRM is not part of the Validity and Consistency of AIMS and is being obsoleted. Changes are reflected in the table below:

IRM Subsection	Description of Change
IRM 4.4.14.1, Program Scope and Objectives, IRM 4.4.14.2, Background, IRM 4.4.14.3, Responsibility, and IRM 4.4.14.4, Introduction	Obsoleted, the information in these sections are informational only and do not provide any processing instructions.
4.4.14.5, Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	Procedures can be found in IRM 21.6.5.4.11.6, IMF Tax Adjustments, IRM 21.6.5.4.7, Coverdell Education Savings Accounts (ESAs), and IRM 21.6.5.4.11.2, Individual Retirement Account File (IRAF) Abstract Numbers.
IRM 4.4.14.6, Procedures for the Examining Officer	Procedures can be found in IRM 21.6.5.4.9.2.1, Excess Health Savings Accounts (HSA) Contributions, IRM 21.6.5.4.11.7, Individual Retirement Account File (IRAF) Tax Adjustments, Exhibit 25.6.23-3, Instructions for Updating the Statute on AIMS.

IRM Subsection	Description of Change
IRM 4.14.4.7, Adjustments to Part I or II of Form 5329	Procedures can be found in IRM 8.7.10.20, Individual Retirement Account Adjustments, IRM 4.10.8.2.2, Preparation of Audit Reports, IRM 4.19.3.16.3, 10 Percent Tax on Early Distributions from Qualified Retirement Plans/25 Percent Tax on Early Distributions from Simple IRAs, IRM 21.6.5.4.7, Coverdell Education Savings Accounts, IRM 21.6.5.4.7.2, Qualified Tuition Programs (QTP) (529 Plans), IRM 21.6.5.4.11, Individual Retirement Account File (IRAF) Overview, IRM 21.6.5.4.11.6, IMF Tax Adjustments.
4.4.14.8, Adjustment to Parts III through VIII of Form 1041	Procedures can be found in IRM 21.6.5.4.8, Archer Medical Savings Accounts (MSA) Long-Term Care, IRM 21.6.5.4.9.2.1, Excess Health Savings Accounts (HSA) Contributions, IRM 21.6.5.4.11, Individual Retirement Account File (IRAF) Overview, IRM 21.7.4.4.1.15, Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, Received in Conjunction with Form 1041.
IRM 4.4.14.9, MFT 29 Account Exists	Procedures can be found in IRM 21.6.5.4.11.2, Individual Retirement Account File (IRAF) Abstract Numbers, IRM 21.6.5.4.11.4, Processing Form 5329 With TC 971 AC 144, and IRM 21.6.5.4.11.5, Individual Retirement Account File (IRAF).
4.4.14.10, MFT 29 Account Does Not Exist	Procedures can be found in IRM 21.2.4.3.28.1, Old Credit Balance (02 K-) and IRM 21.6.5.4.11.4, Processing Form 5329 With TC 971 AC 144.
IRM 4.4.14.11, Advance Payments Form 3244-A	Procedures can be found in IRM 21.6.5.4.11.8, Individual Retirement Account File (IRAF) Credit Transfers.
IRM 4.4.14.12, Closing IRA Adjustments from the Group	Procedures can be found in IRM 21.6.5.4.11.3, Individual Retirement Account File (IRAF) Blocking Series and Source Documents.
IRM 4.4.14.13, Group Procedures for Completing Form 5344 for the Excise Tax (MFT 29) Adjustments	Procedures can be found in IRM 2.3.51.2, IRM Exhibit 2.3.51-13, IRM Exhibit 2.3.51-18, and IRM 4.38.1.9.11.3, IRA Excise Taxes.

IRM Subsection	Description of Change
IRM 4.4.14.14, CCP Processing After Terminal Input	Procedures can be found in IRM 4.4.26.9.2, Form Use, IRM 4.4.26.9.3.2, Form 5344, Item13: Disposal Code, IRM 4.4.26.10.1, Reinputting AMCLS, IRM 4.8.9.27.7, Status 90 Cases, IRM 4.10.8.14.14.2, Form 5344 - Examination Closing Record, IRM 4.10.8.14.14.3, Form 3198 - Special Handling Notice, IRM 8.20.6.9, "Compliance-Issued" Statutory Notice of Deficiency (SND) - Premature Default/Assessment, IRM 8.20.7.39, Individual Retirement Account (IRA) Closing Procedure, and IRM 4.38.1.9.11.3, IRA Excise Taxes.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.14, dated 03-16-2023, is obsolete as of the IRM effective date.

AUDIENCE

Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Taxpayer Services (TS), and Tax Exempt and Government Entities (TEGE) employees.

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