



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.17

JULY 8, 2024

## EFFECTIVE DATE

(07-08-2024)

## PURPOSE

- (1) This obsoletes IRM 4.4.17, Audit Information Management System (AIMS) - Validity and Consistency, Procedures and Processing Instructions, Jeopardy Assessments/Termination Assessments/Transferor-Transferee Assessments.

## 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	Content Change
IRM 4.4.17.1, Program Scope and Objectives, IRM 4.4.17.2, Background, IRM 4.4.17.3, Responsibility, and IRM 4.4.17.4, Introduction	Obsoleted: These sections are for information only and do not contain any procedures.
IRM 4.4.17.5, Jeopardy Assessment - Overview	Previous procedures can be found in IRM 4.8.7.1.3.4, IRM 4.8.8.1.2, IRM 4.15.1.1.6, IRM 4.15.1.2, IRM 4.15.1.3, IRM 4.15.1.3.3, IRM 4.15.1.7.5, IRM 4.15.3.1.3, IRM 4.15.3.2, and IRM 4.38.1.8.9.1.
IRM 4.4.17.5.1, Area Office Procedures - Against the Taxpayer's Correct TIN	Procedures can be found in IRM 4.8.8.7.1, IRM 4.15.1.7.5, IRM 4.15.1.7.6, IRM 4.15.1.9.3, IRM 4.15.1.9.4, IRM 4.15.1.10.4.1.3, IRM 4.15.3.2, IRM 4.15.3.2.2, IRM 4.15.3.3, IRM 4.38.1.8.9.1.2, and IRM 4.38.1.8.9.2.1.
4.4.17.5.2, FORT Procedures	Procedures can be found in IRM 4.15.3.2, IRM 4.15.3.2.1, IRM 4.15.3.2.2, IRM 4.15.3.4, and IRM 4.38.1.8.9.1.3.

<b>IRM Subsection</b>	<b>Content Change</b>
IRM 4.4.17.5.3, Jeopardy -OIRSC Accounting Procedures	Procedures can be found in IRM 3.17.244.1.3.4, IRM 3.17.244.2, IRM 3.17.244.2.1, IRM 3.17.244.2.2, IRM 3.17.244.2.3, IRM 3.17.244.2.4, IRM 3.17.244.3, IRM 3.17.244.3.2, IRM 3.17.244.3.3, IRM 3.17.244.3.4, IRM 3.17.244.3.5, IRM 3.17.244.3.10, and IRM 4.38.1.8.9.2.2.1.
IRM 4.4.17.6, Termination Assessments - Overview	Procedures can be found in IRM 1.2.1.5.28, IRM 4.15.1.2, IRM 4.15.1.1.6, IRM 4.15.1.1.7, IRM 4.15.1.3.3, IRM 4.15.1.10.4.1.3, and IRM 4.38.1.8.9.2.
IRM 4.4.17.6.1, Against the Taxpayer's Correct TIN	Procedures can be found in IRM 3.17.46.8.8, IRM 3.17.244.3.5, IRM 4.15.1.1.6, IRM 25.1.4.4.5, and IRM 4.38.1.8.9.2.1.
IRM 4.4.17.6.2, Termination of a Taxpayer's Year	Procedures can be found in IRM 3.17.244.3.5, IRM 4.8.8.7.1.1, IRM 4.8.8.7.1.2.2, IRM 4.15.3.2.2, and IRM 4.38.1.8.9.2.1.1.
IRM 4.4.17.6.3, Final Closure of Full Year	Procedures can be found in IRM 4.8.2.3.1, IRM 4.8.4.2, IRM 4.8.8.7.1.1, IRM 4.8.8.7.1.2.1, IRM 4.8.9.17.3, IRM 4.15.1.6, IRM 4.15.1.9.4, IRM 4.15.3.2, IRM 4.15.3.2.2, and IRM 4.15.3.4.
IRM 4.4.17.7, Transferor/Transferee Cases - Overview	Procedures can be found in IRM 4.8.8.13, IRM 4.8.8.13.1, IRM 4.8.8.13.1.1, IRM 4.8.9.17.5, IRM 4.10.13.3, IRM 4.10.13.3.1, IRM 4.10.13.3.1.1, IRM 4.10.13.3.1.2, IRM 4.11.52.1.1, IRM 4.11.52.1.5, IRM 4.11.52.1.6, IRM 4.11.52.2.1, IRM 4.11.52.2.2, IRM 4.15.3.1.2, IRM 4.15.3.1.3, and IRM 4.38.1.8.9.3.
IRM 4.4.17.7.1, General Instructions	Procedures can be found in IRM 4.8.8.13, IRM 4.11.52.5, and IRM 4.38.1.8.9.3.1.
IRM 4.4.17.2, Closing Agreed Cases	Procedures can be found in IRM 4.8.9.7.5, IRM 4.8.9.7.6, IRM 4.8.9.17.3, IRM 4.8.9.17.5.6, IRM 4.10.13.3.3.7, IRM 4.10.13.3.4.7, IRM 4.11.52.5, IRM 4.11.52.5.2, and IRM 4.38.1.8.9.3.2.

<b>IRM Subsection</b>	<b>Content Change</b>
IRM 4.4.17.7.3, Closing Defaulted from 90-Day	Procedures for Closing Defaulted from 90-Day can be found in IRM 4.8.8, IRM 4.8.8.13.4, IRM Exhibit 4.8.8-1, IRM 4.8.9.20.1, IRM 4.8.9.21, IRM 4.10.13.3, and IRM 4.38.1.8.9.3.2.1.
IRM 4.4.17.7.4, Form 5344	Procedures can be found in IRM 4.11.52.5.1, IRM 4.11.52.5.2, IRM 8.7.5.4, and IRM 4.38.1.8.9.3.3.

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

IRM 4.4.17, dated 03-24-2023, is obsolete as of the IRM effective date.

#### **AUDIENCE**

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

Signed by  
Antoine D. Brown  
Director, Operations Support, Technology Solutions  
Small Business/Self-Employed Division

