



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.23

NOVEMBER 14, 2023

## EFFECTIVE DATE

(11-14-2023)

## PURPOSE

- (1) This transmits revised IRM 4.4.23, Audit Information Management System (AIMS) - Validity and Consistency, Openings

## MATERIAL CHANGES

- (1) This IRM was revised to provide clarification of procedures. The title of this IRM has been changed to Audit Information Management System (AIMS) - Validity and Consistency, Openings. Sections of this IRM have been renumbered, as shown in the table below.

IRM Reference	Description of Changes
IRM 4.4.23.1	Retitled. Added additional information Program Scope and Objectives, Background, Authority, Roles and Responsibilities, and Related Resources.
IRM 4.4.23.2(3)	Added to include Automated and Batch Processing systems.
IRM 4.4.23.2.1.2	Add additional Push Code requirements, and include Non-Filer procedures.
IRM 4.4.23.3.3	Retitled. Updated verbiage to establish AIMS.
IRM 4.4.23.3.1	Retitled. Removed Compliance Data Environment (CDE) procedures and cited IRM 4.103.1 for current CDE procedures.
IRM 4.4.23.3.2	Retitled - Large Business and International (LB&I). Included instructions.
IRM 4.4.23.5	Retitled. Included 2018 TEFRA updates.
IRM 4.4.23.5.2	Added Pass-Through Control System (PCS) and the codes.
IRM 4.4.23.7.1(4)	Removed.
IRM 4.4.23.7.2(2)	Removed.
IRM 4.4.23.7.4	Removed.
IRM 4.4.23.8.3	Add Document 6209.
IRM 4.4.23.8.4	Removed IRM 4.4.9 and Fax numbers.
IRM 4.4.23.8.5	Added Document 6209 and Form 5354 information.
IRM 4.4.23.8.6	Removed. Remove Gift Tax Return requirements for Estate Tax Audits.
IRM 4.4.23.8.7	Retitled to Form 1040-NR and updated for Foreign Estates and Trust.
IRM 4.4.23.8.8	Retitled Appeals Opening.

<b>IRM Reference</b>	<b>Description of Changes</b>
IRM 4.4.23.8.9	Retitled Combat Zone.
IRM 4.4.23.8.10	Removed.
IRM 4.4.23.9	Update to add Document 12990.
Exhibit 4.4.23-2	Removed.
Exhibit 4.4.23-4	Removed.

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

This revision supersedes the previous IRM 4.4.23, Openings, issued October 28, 2013.

#### **AUDIENCE**

This IRM section is for use by employees in Appeals, Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE) and Wage and Investment (W&I).

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4.4.23  
Openings

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4.4.23.1  
(08-07-2013)  
**Program Scope and Objectives**

- (1) Purpose: This Internal Revenue Manual (IRM) section provides an overview of Audit Information Management System (AIMS) Openings. Establishing the AIMS record is critical for inventory management, timely closure and correct recording of audit statistics for AIMS report processing. AIMS establishment method vary depending on the Examination group requesting control. AIMS control is established for Business Master File (BMF), Exempt Organization Master File (EOMF), Employee Plan Master File (EPMF), Individual Master File (IMF), and Non-Master File (NMF).
- (2) Audience: The audience for this IRM section includes AIMS users in:
  - a. Appeals
  - b. Large Business and International (LB&I)
  - c. Small Business/Self-Employed (SB/SE)
  - d. Tax Exempt/Government Entities (TE/GE)
  - e. Wage and Investment (W&I)
- (3) Policy Owner: The Director, SB/SE Technology Solutions, who is under the Director, Operations Support.
- (4) Program Owner: Exam Systems and Projects, Customer Service.
- (5) Program Goal: Provide basic knowledge of Opening AIMS records.

4.4.23.1.1  
(11-14-2023)  
**Background**

- (1) AIMS is the main inventory control system for Examination. AIMS Programming has specific values and consistency checks for establishing an AIMS record. The checks help maintain the integrity of the AIMS/AMDIS record, throughout the audit process. An AIMS record can be manually input using Command Code (cc) AM424 for Master File (MF) and AMNON for Non-Master File, which creates an AIMS Skeletal record and sends a Transaction Code (TC) 424 to Master File to generate a full AIMS record (TC420) with taxpayer entity, address and statute information. An AIMS record can also be created through automated processing, at Master File, and passed to the AIMS program as a full AIMS Opening.

4.4.23.1.2  
(11-14-2023)  
**Authority**

- (1) IRM 2.8.1.1.1, Audit Information Management System (AIMS), Introduction to AIMS Realtime Processing, Background/Authority. This IRM provides the requirement request for a new information management system, for Examination.

4.4.23.1.3  
(11-14-2023)  
**Roles and Responsibilities**

- (1) Users of AIMS have the responsibility of maintaining the data fields, on the AIMS record, by updating field values and correctly reporting closing actions. The information reported, through AIMS, provides an audit trail of the actions taken on the taxpayer account, as determined during the audit process.

4.4.23.1.4  
(11-14-2023)  
**Related Resource**

- (1) Document 6209, IRS Processing Codes and Information, Section 12 Examination and Section 13 Appeals and TE/GE.
- (2) IRM 2.8.2, Audit Information Management System (AIMS), AIMS Command Code AM424.
- (3) IRM 2.8.8, Audit Information Management System (AIMS), AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB.

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

- (4) IRM 4.29.1, Pass-Through control System (PCS) Handbook, Overview of the PCS.

4.4.23.2  
(11-14-2023)

### Command Codes (CC)

- (1) The Integrated Data Retrieval System (IDRS) sends opening data to AIMS using the IDRS command codes:
- AM424 - establishes Master File (MF) controls
  - AMNON - establishes Non-Master File (NMF) controls
  - TSLOD - establishes Partnership Control System (PCS) controls
  - AMSTUR - reopens closed records (Status 90)
- (2) Examination Returns Control System (ERCS) users input control requests through ERCS and the data is sent to AIMS during the daily local processing.
- (3) Automated and Batch processing systems, such as Compliance Data Environment (CDE), also generate requests to Master File to create AIMS Opening records.

4.4.23.2.1  
(08-07-2013)  
**AM424**

- (1) CC AM424 is used to request MF control. This is the most common AIMS opening command code. See IRM 2.8.2, Audit Information Management System (AIMS) - AIMS Command Code AM424, for input information.

4.4.23.2.1.1  
(11-14-2023)  
**Input Forms**

- (1) Input documents for CC AM424:

Form Number	Title
Form 5345–B	Examination Request Non-ERCS Users
Form 5345–D	Examination Request - ERCS (Examination Returns Control System) Users
Form 5346	Examination Information Report
Form 5571	Appeals Request

4.4.23.2.1.2  
(11-14-2023)  
**AM424 Process**

- (1) CC AM424 sends (TC) 424, Examination Request Indicator to the MF. Before the TC 424 is sent to MF the taxpayer identification number (TIN) and name control are validated against the National Account Profile (NAP) to ensure the TIN exists at Master File and the name control matches the TIN. If the name control does not match, a terminal reject is received. See in IRM 2.8 , Audit Information Management System (AIMS) for examples of common rejects.

**Note:** Prior to requesting AM424 input, CC INOLE should be researched to verify the current name control on MF.

- (2) Once the TC 424 is sent to MF, validity and consistency checks are performed, to determine if a taxpayer return has been filed and other taxpayer information is valid for the record being requested. An AIMS record cannot be created if there is not a TC 150 posted on MF. MF sends an opening record to AIMS,

with additional taxpayer account information such as the Activity Code, Statute Date, Delinquent Return Indicator, taxpayer nameline and address information.

- (3) If a taxpayer return has not posted on MF, a PUSH-CD can be used to hold the AIMS Skeletal record online, until a return is posted.
- (4) For Non-filed return cases, a PUSH-CD 036 can be used to generate a Substitute-for-Return (SFR) TC 150 on MF. PUSH-CD 036 should never be used if a taxpayer return has been secured. The taxpayer return must be routed to a Campus to be processed as the TC 150.
- (5) IF all validity and consistency checks are completed, MF sends a full AIMS opening record, to AIMS processing and a TC 420 is posted on MF.
- (6) Normally, if a TC 150 is present at Master File, an AIMS opening will occur the Friday following the Wednesday cut-off, after input of CC AM424. For example, an AM424 successfully input Thursday, January 17th through COB Wednesday, January 23rd, will appear on the AIMS data base on Friday, February 01st. For IMF, if the opening does not occur within this time frame, check the posted date of the TC 150. If the posted date of the TC 150 is all zeroes, it means that MF is still processing the return which causes the opening to be delayed approximately 3-5 weeks.
- (7) If a TC 424 posts to a tax period, that is in Taxpayer Delinquency Investigation (TDI) Status 03, a TC 595 will automatically be generated. The TC 595 is a satisfying transaction which allows the module to be referred to Examination.

4.4.23.2.2  
(11-14-2023)  
**AMNON**

- (1) CC AMNON is used to request NMF records on AIMS. These are open for specific account situations. See IRM 2.8.8-1, Exhibit, Command Code AMNON , for input information. See IRM 4.4.23.8.5, Non-Masterfile (NMF) Processing.

4.4.23.2.2.1  
(11-14-2023)  
**Input Forms**

- (1) Input documents for AMNON are:

Form Number	Title
Form 5345-D	Examination Request-ERCS (Examination Returns Control System) Users
Form 5354	Examination Request Non-Master File
Form 5588	TE/GE NMF Request - EO, EP and GE Divisions

4.4.23.2.3  
(11-14-2023)  
**TSLOD**

- (1) Partnership Inventory Control File (PICF) requests are input using CC TSLOD in campus examination.
- (2) When establishing a flow-through entity and/or related investor returns, see IRM 4.31.1, Pass-Through Entity Handbook.

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

4.4.23.2.3.1  
(11-14-2023)

### Input Forms

- (1) Input documents for TSLOD are:

Form Number	Title
Form 8340	PCS Establish or Add with Notice Generation
Form 8341	PCS Establish or Add Without Notice Generation
Form 14090	TEFRA Linkage Request Check Sheet (LB&I)
Form 14091	TEFRA Linkage Check Sheet (SBSE)
Form 14092	Investor Level Statute control (ILSC) Linkage Check Sheet (SBSE)
Form 14093	Investor Level Statute control (ILSC) Linkage Check Sheet (LB&I)

4.4.23.3  
(11-14-2023)

### Establishing AIMS

- (1) AIMS records are established through manually inputting the command code (cc) AM424 or the record can be created through automated or batch processes. AM424 generates a TC 424 record to Employee Plans Master File (EPMF), Individual Master File (IMF) and Business Master File (BMF), when a tax module is established on AIMS.

4.4.23.3.1  
(11-14-2023)

### Compliance Data Environment (CDE)

- (1) Compliance Data Environment (CDE) is a workload identification, planning and delivery system that operates in a web-based environment. It is used to filter, order, classify deliver returns and electronically assign returns to examiners for upload to the Report Generation System (RGS). It provides a secure environment for input and data retention. See IRM 4.103.1, compliance data environment (CDE).

4.4.23.3.2  
(11-14-2023)

### LB&I Process

- (1) AIMS controls are created through automatic openings for most Form 1120, U.S. Corporation Income Tax Return returns and through filtered selection for Form 1065, U.S. Return of Partnership Income.
- (2) AIMS records are transferred to groups based on current inventory and staffing levels.

4.4.23.3.3  
(11-14-2023)

### Form 5346, Examination Information Report

- (1) Form 5346 is prepared when an issue is discovered that has an impact on a return not yet filed, not yet under examination, or under another area's jurisdiction.

4.4.23.3.4  
(11-14-2023)

### Field Group Process

- (1) The field examiner will initiate Form 5346, have their group manager sign the form, and forward the form to the Chief, PSP in the applicable Area Office. See IRM 4.10.5.14, Examination of Returns, Required Filing Checks Form 5346, Examination Information Report for additional information.



- 4.4.23.3.5  
(11-14-2023)  
**Establishment of Form 5346**
- (1) If the information report is for a future file year, the Form 5346 is input with Command Code AM424, Push Code 039 and Source Code 60. AIMS will hold the input as a skeletal record for 26 months. If a return is filed within the 26 months, it will automatically generate an AIMS record. If a taxpayer return is not filed, the skeletal record will drop off AIMS.
  - (2) If an AM424 is input with Source Code 60 but without Push Code 039, a TC 424 is not sent to MF.
  - (3) If at a later date the return is selected for examination, the literal Information Report Available will be printed on Form 5346.
  - (4) For information pertaining to the input of Form 5346 by AM424 for the Intercept File see IRM 4.19.11, Liability Determination, Examination Classification of Work.
- 4.4.23.4  
(11-14-2023)  
**Establishment Process - Field Group Users**
- (1) Groups use the ERCS system to request AIMS controls for related return pick-ups and reference returns.
  - (2) Examiners determine the need for related return pick-ups or reference return examinations during the key case examination or upon management direction.
  - (3) Form 5345-D is used to make these requests.
  - (4) The request is approved by management on ERCS after input.
  - (5) The time frame for full AIMS control is 9 to 15 days from the date of approval. See Exhibit 4.4.23-1 for processing time line information.
- 4.4.23.5  
(11-14-2023)  
**TEFRA Cases**
- (1) The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) applies to partnerships prior to tax year 201811 and limited liability companies (LLCs) filing a Form 1065, U.S. Return of Partnership Income.
  - (2) Non-TEFRA includes small partnerships that meet the exception and all Form 1120-S, U.S. Income Tax Return for an S Corporation, returns that are under examination.
- 4.4.23.5.1  
(11-14-2023)  
**AIMS Establishment Process - TEFRA**
- (1) The AIMS control for the partnership must be fully established on AIMS, prior to any linkage of the partners. The Campus TEFRA function establishes AIMS controls and PCS linkage of the partners to the examined partnership return via the Pass-Through Control System (PCS) using the PCS command code TSLOD. The AIMS controls for the partners will be established on AIMS in status 33 or 34, Employee Group Code (EGC) 5400 or 5800.
  - (2) If the Form 1040, U.S. Individual Income Tax Return, record is already fully established on AIMS in another status code and EGC, Form 5546, Examination Return Charge-Out Sheet, is systemically sent to the controlling area to alert them to the linkage.
  - (3) The Campus TEFRA Function (CTF) will send Form 6658, Related TEFRA Pass-Through Examination Information, with the attached Schedule K-1, to the controlling area. Unless the status code is 06 or 08, the CTF will request that the AIMS database be transferred to the CTF, because of the partnership linkage.

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

4.4.23.5.2  
(11-14-2023)

### Indicators and Freeze Codes

- (1) Once a Pass-Through Control System (PCS) linkage is established a Partnership Investor Control File (PICF) Code will be present on AIMS. The PICF-CD for the partner return are:
  - 4 - Investor with linkages to at least two different investor PICF-CD (5, 6, 9,)
  - 5 - Investor with at least one open TEFRA linkage
  - 6 - investor with at least one open ILSC linkage
  - 9 - Investor with at least one open Chapter 2/2A linkage

**Note:** The PICF-CD will prevent the return from closing on AIMS, if PCS Form 8339, PCS Change, has not been input.

- (2) AIMS freeze code “H” is input by the CTF to prevent the partnership from closing prematurely. The freeze code appears on the AMDISA.
- (3) AIMS freeze code “6” is input by the CTF to prevent the closure of a related return that would have a PICF code of “0”. The freeze code appears on the AMDISA.

4.4.23.6  
(11-14-2023)

### Establishment Rejects

- (1) The AM424 AIMS opening request can reject immediately at the IDRS terminal upon input or when attempting to post to MF. For users inputting AM424 requests through ERCS, see the ERCS Group Handbook, Chapter 3 Request Tax Return, in the *Exam Systems Knowledge*.

4.4.23.6.1  
(11-14-2023)

### IDRS Terminal Rejects

- (1) The AM424 opening request can reject at the IDRS terminal for a variety of reasons. IRM 2.8.2, AIMS Command Code AM424, contains explanations of the error messages.

4.4.23.6.2  
(11-14-2023)

### Master File Rejects

- (1) The AM424 opening request can also reject when attempting to post at MF. These types of rejects will appear on the TC424 Reject Register which is distributed to each Area office on a weekly basis. See IRM 4.4.27, Audit Information Management System (AIMS) - Validity and Consistency, Reports, for an explanation of the TC424 reject register.

4.4.23.7  
(08-07-2013)

### Subsequent Request for Returns

- (1) Instances may occur in which a subsequent request for return is needed, outside of the original AIMS opening request.
  - returns not received timely,
  - returns not requested at time of AIMS opening request, and
  - returns/schedules not received with primary return. This could include claims/amended returns or Schedule K-1s.
- (2) Prior to requesting a return, schedule or other taxpayer correspondence, the examination requirement should be established. Request for control should be initiated prior to any return request. Exceptions are listed in IRM 4.4.23.8.6.

4.4.23.7.1  
(11-14-2023)

### Return Not Received

- (1) If a return is not received timely there are multiple methods to obtain the document, depending on the return type being requested.

- (2) First, determine if the return was filed by paper or electronically by researching CC IMFOLI or CC BMFOLR.

**IMFOLI research**

<b>IMFOLI displays the following in the Posted Return column. If the return was:</b>
Paper = POSTED
No return posted = NONE
Substitute for Return (SFR) posted - SUBST4
Electronically filed = ELF
Modified e-File - MEF

**BMFOLR research**

<b>BMFOLR displays the following in the ISSC CD: field on Page 1 if the return was filed after 12/31/2010:</b>
E = ELF
L-MEF
C=SCRIPS
W = CAWR TC 150 (Form 94X) AIMS does not use this code.

- (3) On AIMS there will be 4 values for the Electronic Code. The following literals will be displayed on Line 10 of page 2 of the AMDISA:

<b>If the ISSC Code at master file is:</b>
Blank = nothing will be displayed
E = the AIMS database will be a <b>1</b> and <b>ELF RETURN</b> will be displayed on the AMDISA
L = the AIMS database will be a <b>2</b> and <b>MEF RETURN</b> will be displayed on the AMDISA
C = the AIMS database will be a <b>3</b> and <b>SCR RETURN</b> will be displayed on the AMDISA

4.4.23.7.1.1  
(08-07-2013)  
**Paper Filed Return Request**

- (1) Paper filed returns are received within six to eight weeks following a normal request for control using AIMS command code AM424 as long as the original return was requested. If the original return has not been received a follow-up request can be input using one of the IDRS command codes below:

- CC AMRET
- CC ESTAB

4.4.23.7.1.1.1  
(08-07-2013)  
**AMRET**

- (1) CC AMRET may be used at the group level 60 days after the opening date if a return has not been received. See IRM 2.8.9 , AIMS Command Code AMRET, for more information.

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

4.4.23.7.1.1.2  
(11-14-2023)

### ESTAB

- (1) CC ESTAB is used to enter requests for paper returns (as well as requests for closed audit files, amended returns, etc.).

**Note:** For field office personnel, access to CC ESTAB is limited to local AIMS/ERCS personnel. To request a CC ESTAB for a paper return, send a completed Form 2275, Records Request, Charge and Recharge, to your local AIMS/ERCS Analyst using the contact list located in *AIMS Assignee Code (AAC) Contact Listings*. See IRM 2.3.17.2, Command Code ESTABD, for more information.

4.4.23.7.1.2  
(08-07-2013)

### Electronically Filed Return Request

- (1) Returns filed electronically are available on:

- IDRS
- MeF, Modernized e-File

4.4.23.7.1.2.1  
(11-14-2023)

### IDRS ELF Requests

- (1) Electronically filed returns can be requested using IDRS CC ELFRQ, CC TRDBV or CC TRPRT.

**Note:** Effective 6/10/2013 when inputting a TRPRT request **after** the return has been established on AIMS, you will need to obtain the TRPRT print through Control-D. See your local AIMS/ERCS Analyst or Campus AIMS Coordinator for assistance with Control-D.

- (2) CC ELFRQ is used at the campus level. See IRM 2.3.55.4, Command Codes ELFUP and ELFRQ for more information.
- (3) CC TRDBV and CC TRPRT are located on the Tax Return Data Base (TRDB). See IRM 2.3.73.1, Command Codes TRDBV, TRERS, TRPRT, and R8453, for more information.

4.4.23.7.1.2.2  
(08-07-2013)

### Modernized e-File (MEF) Requests

- (1) The Employee User Portal (EUP) allows employees to access electronically filed returns through the Return Request and Display (RRD) subsystem. This includes MeF returns. Requests for access to the EUP are processed locally by the business unit. Contact your manager to request access.

4.4.23.7.2  
(11-14-2023)

### Ogden Campus Request

- (1) Most LB&I returns will have an LB&I Image Network (LIN) link to access the return using a password protected process. LB&I groups can request the LINK link if there is an open AIMS control in Ogden or an AIMS control assigned to the group. SBSE groups must request the original return from Files as they do not currently have the ability to access LIN links.

4.4.23.7.3  
(11-14-2023)

### Amended Return/Claim Request

- (1) A filed claim or amended return must be reviewed by the examiner during an audit. To obtain the amended return, determine if it has been scanned by the Correspondence Imaging System (CIS). To determine if a return is a CIS image, review CC TXMODA control history section for a CIS locator code. The letters "CIS....." will appear under the "ACTIVITY" column of the TXMODA. If present, request a transcript from your local CIS contact following CC ESTAB procedures. See IRM 4.4.23.7.1.1.2 for CC ESTAB procedures.

**Note:** If the amended return has been adjusted, CIS Code 1 will appear on IMFOLA or BMFOLA.

4.4.23.8  
(08-07-2013)  
**Special Situations**

- (1) Special situations can occur that result in extra processing steps. Researching for these potential situations prior to input will eliminate AIMS opening delays. Some common special situations include:

- Recoverable Retention Register (RRR)
- Reopening
- Push Codes
- Non-filer
- NMF Processing
- Requisitioning returns not using AIMS
- Estate Tax Returns
- Appeals Openings
- Combat Zone

4.4.23.8.1  
(08-07-2013)  
**Recoverable Retention Register (RRR)**

- (1) Older, inactive tax periods are moved to the RRR. Prior to requesting AIMS controls, these records must be brought back to active status. If they are on retention at the time of input, the request will reject. Follow the procedures below to bring the account back to MF:
- a. Secure an IMFOLI if the return is for an individual or a BMFOLI if the return is for a business. An "R" in the first column of the IMFOLI/BMFOLI indicates the master file tax code (MFT) and tax period in retention.
  - b. To remove the tax period from the retention register, input IMFOLB or BMFOLB as appropriate. Print out the "Request Completed" screen and save for your records.
  - c. The Message "RRR RE-ESTABLISHMENT PENDING" will appear on the IMFOLT and "RETENTION" will appear on the BMFOLT.
  - d. Monitor the IMFOLT/BMFOLT for the "RRR RE-ESTABLISHMENT PENDING" or "RETENTION" to drop off (approximately 1-2 weeks).
  - e. Once the "RRR RE-ESTABLISHMENT PENDING" or "RETENTION" drops off, a TC 370 will post for an individual return and a TC 466 will post for a business return.
  - f. AIMS/ERCS controls can be established when the TC 370 or TC 466 have posted.
- (2) See IRM 2.3.51.4, Command Code IMFOL, for additional IMF information and IRM 2.3.59.4, Command Codes BMFOL and BMFOR, for additional BMF information.

4.4.23.8.2  
(11-14-2023)  
**Reopening**

- (1) Reopening of previously closed AIMS records may be necessary for many reasons. The method used to reopen the record will depend on the current AIMS status and examiner need.

***Reopening AIMS records***

<b>If current AIMS status is 90 and:</b>	<b>Then process the reopening by:</b>
the return was closed examined	Completing Form 5348 requesting CC AMSTUR. Send the form to your local AIMS/ERCS analyst or AIMS Campus Coordinator for input. The AMSTUR can be input if the current date is at least 21 days from the status 90 date. See Note (1).

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

If current AIMS status is 90 and:	Then process the reopening by:
the return was closed non-examined	Non-examined closings do not require a waiting period prior to reopening. Complete Form 5348 requesting CC AMSTUR. Send the form to your local AIMS/ERCS analyst or AIMS Coordinator for input.
the case was previously closed from Appeals.	The return must be allowed to drop from AIMS prior to re-establishing the record on AIMS. Appeals closures can not be reopened. See Note (2).

**Note:** (1) Reopenings using CC AMSTUR will set a TC300 IND-6, blocking all subsequent non-examined closures. Also, the record will not be able to close or transfer out of the area during the current processing cycle, which will end after the end-of-month reports are run. The AIMS reopening will not reopen the ERCS record. ERCS controls must be reopened manually. ERCS users should use menu option “Establish Control” to reopen the ERCS record.

**Note:** (2) To determine when a record will drop from AIMS, see IRM 4.4.1-3 Aging Criteria of AIMS Data Base.

- (2) If the current AIMS record is not available, it has “dropped from AIMS” and may be requested as a normal examination opening using AIMS command code AM424. ERCS users will answer “Y”, Yes, when prompted if this is a second examination. See IRM 4.4.26, Audit Information Management System (AIMS), Validity and Consistency, Reopening/Reclosing/Reinputting Records for additional reopening guidance.

### 4.4.23.8.3 (11-14-2023) Push Codes

- (1) Push codes are a three digit code input at the time of request for unfiled returns, substitute for returns and delinquent returns. They are also used to process requests for cases that would otherwise reject, such as Criminal Investigation Division (CID) controlled cases. In instances where there is no TC150 posted, the use of push codes will allow a TC 424 to post at MF to bring the account under AIMS control. See Document 6209, IRS Processing codes and Information, Section 12 Examination.

### 4.4.23.8.4 (11-14-2023) Non-filer Requests

- (1) All discoveries of non-filing should be handled in accordance with IRM 4.12.1, Nonfiled Returns.
- For IMF returns research the spouse SSN for potential joint filing.
  - For BMF returns research CC INOLES for valid filing requirements. If necessary set filing requirements before inputting request for control. S-Elections can not be set without the taxpayer initiating the request for small business status. Complete Form 2363 , Master File Entity Change, as appropriate, to set the filing requirement.
  - Review tax account information for TC 150 or delinquent return posting.
  - Use valid non-filer source codes. See Document 6209, IRS Processing codes and Information, Section 12 Examination.

- Non-filer statutes are the month and year as if timely filed until a valid return is filed along with the alpha code "EE". For example, a return with a due date of 04/15/2020 will have a non-filer statute date of 04/EE/2023.
- Form 5345-B, Examination Request Non-ERCS Users - this form is used to request an AIMS record. Form 5345-B users will enter **1** or **3** in the **Return Needed** field when they do not want the original return.
- Form 5345-D, Examination Request - ERCS (Examination Returns Control System) Users. This form is for use in setting up AIMS through ERCS. Select "N", no, for "Original Return Request?" in ERCS.
- Push Codes:

**Non-Filer Push Codes**

If:	Then use push code:
TC150 present on masterfile	NO PUSH CODE - use will result in reject
Delinquent return in possession of examiner.	020
Delinquent return will be submitted to examiner. This will establish a skeletal record on AIMS, an SFR will not be generated.	021
an SFR TC150 is requested	036
a previous SFR TC150 has posted	050
TC 150 is for a SFR Form 720, Quarterly Federal Excise Tax Return, with a paid claim	051

4.4.23.8.5  
(08-07-2013)  
**Non-Masterfile (NMF)  
Processing**

- (1) NMF control is requested for specific case types.
- (2) The following are some reasons why accounts are established NMF:
  - a. The TP does not have a TIN.
  - b. In the case of non-filed returns, MF establishment will remain a skeletal record until a return posts. On occasion, NMF AIMS controls can be used which will cause the records to appear on an inventory validation listing (IVL) and statute tables.
  - c. Accounts that cannot be established on MF AIMS because of a MF reject.
 

**Example:** Duplicate SSN's assigned to two different taxpayers, or name control discrepancies.
  - d. Additional reasons based on current examination requirements, such as transferor/transferee openings.

**Note:** MF returns should be established on NMF only for temporary control.

- (3) ERCS users will complete Form 5345-D to establish NMF controls. The ERCS request will send CC AMNON to AIMS, opening a NMF record.



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

- (4) For AIMS input of a NMF record use Form 5354 Examination Request Non-Master File - CC AMNON. this immediately establishes a NMF record and generates a Form 5546, Examination Return Charge-Out Sheet, and labels if requested.
- (5) In order to have the DLN on the Form 5546 when it is generated, the DLN from the transcript must be entered in Item 58 on Form 5349, Examination Correction Request, at the same time the Form 5354, Examination Request Non-Masterfile, CC AMNON is entered.
- (6) A valid two digit non-masterfile tax code, NMFT, must be entered. See Document 6209 , Section 2 Tax Returns and Forms, , for a list of valid NMFT codes.
- (7) See IRM 2.8.8, AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ and AMLAB, for detailed NMF required input information.

4.4.23.8.6  
(11-14-2023)

### Requesting Returns NOT using AIMS

- (1) In rare instances, it is necessary to request a paper return without going through AIMS. Approval of the Field Territory Manager or Examination Group Manager is required if CC ESTAB is used for the following reason:
  - Documented emergencies, approved by the Field Territory Manager or designee, and controlled by the PSP Support Manager or Centralized Case Processing Support Manager. AIMS establishment of these cases must be initiated simultaneously.
  - Approval by a Campus Examination Manager.
- (2) Approval is not required if requesting paper returns for the following reasons:
  - Returns requested by Examination personnel for other offices such as the Taxpayer Advocate Office (TAO) or Disclosure
  - Examination unpostables
  - Cases requiring an AIMS follow-up request in which the employee group code information is not sufficient to route the return to the requester
  - Cases requiring an AIMS follow-up and the return is not located in your campus or Federal Records Center
  - Post review cases (Status Code 90)
- (3) Form 2275 is initiated by examination personnel when requesting returns using CC ESTAB. See IRM 4.4.23.7.1.1.2 for additional information.
- (4) For LIN requests, per the Service Level Agreement (SLA) between SOI (Statistics of Income) and LB&I, LB&I returns being accessed via a LIN link must have an open AIMS control. This includes any return that is being requisitioned for inspection, reference or information purposes. For additional information on requesting LB&I returns, see the LB&I website article at: *LB&I Image Net (LIN) User Guide*.

4.4.23.8.7  
(11-14-2023)  
**Form 1040-NR**

- (1) Foreign Estates or Trusts will file Form 1040-NR, Nonresident Alien Income Tax Return, to report income received. This can include foreign fiduciaries with respect to a foreign trust or estate with income from U.S. sources. See IRM 3.21.25.20, Form 1040-NR Estate or Trust (KCSPC Only).



**Note:** A Form 1040-NR filed by a non-resident alien individual using a Social Security or Individual Tax Identification Number (SSN or ITIN) can be processed on the IMF as any normal Form 1040.

4.4.23.8.8  
(11-14-2023)  
**Appeals openings**

- (1) Appeals uses CC AM424A to initiate AIMS openings. For more information on the input of CC AM424A see IRM 2.8.2, AIMS Command Code AM424.

**Note:** An AM424A input by Appeals can only be closed by Appeals. If you are trying to establish a return that was previously closed by Appeals, you must wait until the record closes off the AIMS database. See *Aging Criteria of Records closed on AIMS*.

4.4.23.8.9  
(11-14-2023)  
**Combat Zone**

- (1) If a taxpayer is identified as being in a Combat Zone (CZ), AIMS controls can only be established if the CZ indicator on IMFOLE is a 2. You will find the CZ indicator on line 11 of the IMFOLE. In addition there will be a -C freeze on the MF account (IMFOLT).

4.4.23.9  
(11-14-2023)  
**Retention Period for Forms**

- (1) See Document 12990, Records Control Schedules, Tax Administration-Examination, for information on the disposition and retention period for forms mentioned in this IRM.

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## Exhibit 4.4.23-1 (08-07-2013)

### AIMS Openings Schedule

AIMS records can be referred to as skeletal AIMS or full AIMS depending on the current status of the opening. Research CC AMDISA to differentiate between skeletal AIMS or full AIMS control.

**Note:** AIMS openings can have various time frames depending on the record type, possible non-filing or systemic issues. The listed time frames should be used as an example only. Individual cases may vary.

Skeletal AIMS	Full AIMS
Taxpayer information not available, such as full name or address.	Complete information is available, listing the taxpayer name and address.

**Note:** Skeletal records cannot be closed using an examined disposal code.

The opening date will help you determine when a record will be full AIMS.

If input using:	then:
ERCS	skeletal AIMS record the day following approval; full AIMS record within 9-15 days
CC AM424	skeletal AIMS record immediately; full AIMS record within 9-15 days
CC AMNON	full AIMS record immediately
CC TSLOD	skeletal record the day following input; full AIMS within 9-15 days.

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

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### **Exhibit 4.4.23-2 (11-14-2023)**

#### **Common AIMS Opening Rejects**

AIMS openings must pass multiple validity checks prior to establishing a record. Common rejects are displayed in IRM 2.8, Audit Information Management System (AIMS).