

PURPOSE

- (1) This transmits a revision with changes for IRM 4.4.27, AIMS Procedures and Processing Instructions, Reports.

NATURE OF CHANGES

- (1) 4.4.27.1 was updated with the current report numbers and web reference added for distribution method.
- (2) 4.4.27.2 was updated to include reports generated by the Tennessee Computing Center.
- (3) 4.4.27.3 was deleted and the text moved to 4.4.27.5.
- (4) 4.4.27.4 was renamed.
- (5) 4.4.27.5 was updated with to reflect tables generated by the Detroit Computing Center.
- (6) 4.4.27.5.1 was updated with current IRM references.
- (7) 4.4.27.5.2 was updated to reflect then change in term from CEP to CIC.
- (8) 4.4.27.5.4 was updated to delete a reference to an obsoleted document.
- (9) 4.4.27.5.5.4 was updated to add links to the exhibit.
- (10) 4.4.27.5.8 was updated with a new title.
- (11) 4.4.27.6 was deleted as information is now in IRM 25.6.23.
- (12) 4.4.27.6 was added to reflect IRM reference for the retention period for the tables/reports.
- (13) Grammatical changes were made throughout and terms updated from service center to campus.
- (14) Exhibit 4.4.27-4 was updated to remove obsoleted error codes.
- (15) Exhibit 4.4.27-6 was updated to add new update codes of 26 and 67.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.4.27, dated 04-29-2005.

AUDIENCE

LMSB, SB/SE, and W&I Employees that use AIMS

Monica Baker
Director, Examination
Small business/Self-Employed Division

4.4.27
Reports

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- 4.4.27-1 Tables 10.1(B), 15 and 16 Explanation of Symbols
- 4.4.27-2 Common Error Codes and Corrective Actions
- 4.4.27-3 Inventory Error Codes
- 4.4.27-4 Accomplishment Error Codes and Corrective Actions
- 4.4.27-5 Non-Examined Error Codes
- 4.4.27-6 AIMS Weekly Update Report Codes
- 4.4.27-7 Format of the Reject Register
- 4.4.27-8 TC 424 Reject Codes and Action Indicated

4.4.27.1
(12-22-2009)
Introduction

- (1) This chapter contains information on the following Audit Information Management System (AIMS) tables, listings, reports and miscellaneous action reports. See <http://mysbse.web.irs.gov/exam/mis/default.aspx> for distribution information.

| <u>Table-Report Title/Created at:</u> <u>C = Campus</u> <u>D = Detroit</u> | <u>Run # Frequency</u> | <u>Text #</u> |
|---|-----------------------------------|--|
| Accomplishment Error Register Field SBSE C | ARP 0540 Weekly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register Field LMSB C | ARP 2343 Weekly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register Campus C | ARP 0543 Weekly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - Campus EITC (EGC 56XX-KCSC only) | ARP 0544 Weekly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - LMSB C | ARP 2041 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - SB/SE C | ARP 1941 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1844 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - Campus BSC & CSC C | ARP 2144 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - Campus Fresno C | ARP 2144 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |

| <u>Table-Report Title/Created at:</u> C = Campus D = Detroit | <u>Run # Frequency</u> | <u>Text #</u> |
|--|----------------------------|--|
| Accomplishment Error Register - Campus KCSC & EITC C | ARP 1944 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accomplishment Error Register - Campus MSC, OSC & PSC C | ARP 2844 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-4. |
| Accounts Mainte- nance and Stat Transcript C | Weekly | See IRM 4.4.27.5.15. |
| AIMS Charge-Outs C | AMS 0821 Weekly | See IRM 4.4.26 |
| AIMS Duplicate Records Report C | AMS 8141 Weekly | See IRM 4.4.27.5.6. |
| AIMS Labels C | AMS 0723 Weekly | See IRM 4.4.26 |
| AIMS Monthly Unmatched Corr/Del List C | ARP 1240 Monthly | See IRM 4.4.27.5.4. |
| AIMS Opening Reject Register C | AMS 0141A-T Weekly | Worked by SB/SE AIMS Analyst |
| AIMS Prior Month Error Summary C | ARP 1740 Monthly | |
| AIMS Weekly Update Report - SB/SE C | ARP 0840 Weekly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-6. |
| AIMS Weekly Update Report - Campus C | ARP 0843 Weekly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-6. |
| AIMS Weekly Update Report - LMSB C | ARP 0844 Weekly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-6. |
| CP 87 and CP 187 | | See IRM 4.4.27.5.17. |

| <u>Table-Report Title/Created at:</u> <u>C = Campus</u> <u>D = Detroit</u> | <u>Run # Frequency</u> | <u>Text #</u> |
|---|-----------------------------------|----------------------|
| Civil Penalty Credit Transcripts | | See IRM 4.4.27.5.18. |
| Corrections/Deletions Listing C | ARP 1240 Monthly | |
| CRD (Correspondence Rec'd. Date) Overage List - Campus C | ARP 2540 Weekly | |
| CRD (Correspondence Rec'd. Date) Overage Summary - Campus C | ARP 2541 Weekly | |
| CRD (Correspondence Rec'd. Date) Overage List & Summary EITC (EGC 56XX-KCSC Only) | APR 2544 Weekly | |
| CRD (Correspondence Rec'd. Date) Overage National Summary - W&I C | ARP 2640 Weekly | |
| CRD (Correspondence Rec'd. Date) Overage Summary - SB/SE C | ARP 2641 Weekly | |
| Current Summary of Errors C | ARP 0144 Monthly | |
| Desert Storm C | AMS 2541 Quarterly | |
| Diagnostic Transcripts | Weekly | See IRM 4.4.27.5.16. |
| EITC (Project Code 0613 EGC 5XXX) Recertification Notice and Inventory Listing C | AMS 7145 | |

| <u>Table-Report Title/Created at:</u> C = Campus D = Detroit | <u>Run # Frequency</u> | <u>Text #</u> |
|--|----------------------------|---|
| Error Code - Summary Campus ANSC, ATSC & AUSC C | ARP 1846 Monthly | |
| Error Code - Summary Campus BSC & CSC C | ARP 2146 Monthly | |
| Error Code - Summary Campus FSC C | ARP 2146 Monthly | |
| Error Code - Summary Campus KCSC C | ARP 1946 Monthly | |
| Error Code - Summary Campus EITC (EGC 56XX KCSC Only) C | ARP 1944 Monthly | |
| Error Code - Summary Campus MSC, OSC, PSC C | ARP 2846 Monthly | |
| Error Code - Summary C | ARP 1947 Monthly | |
| Error Code Summary - LMSB C | ARP 2047 Monthly | |
| Error Registers | | See IRM 4.4.27.5.5. See Exhibit 4.4.27-2. See Exhibit 4.4.27-3. See Exhibit 4.4.27-4. See Exhibit 4.4.27-5. |
| Exam Overage Report | | See IRM 4.4.27.5.19. |
| Inventory Error Register SBSE C | ARP 0540 Weekly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |

| <u>Table-Report Title/Created at:</u> <u>C = Campus</u> <u>D = Detroit</u> | <u>Run # Frequency</u> | <u>Text #</u> |
|---|-----------------------------------|--|
| Inventory Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1843 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register - Campus BSC & CSC C | ARP 2143 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register - Campus Fresno C | ARP 2143 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-3. |
| Inventory Error Register - Campus KCSC C | ARP 1943 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register Campus - EITC (KCSC Only) | ARP 1944 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register - Campus MSC, OSC & PSC C | ARP 2843 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-3. |
| Inventory Error Register - LMSB C | ARP 2040 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register - SB/SE C | ARP 1940 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register - Campus C | ARP 1943 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Error Register Campus - EITC (KCSC Only) | ARP 1944 Monthly | See IRM 4.4.27.5.5. See Exhibit 4.4.27-3. |
| Inventory Validation Listings | AMS 5540 | Obsoleted 6/2003 |
| Mass Changes | AMS 9241 Weekly | Obsoleted 1/2006 |

| <u>Table-Report Title/Created at:</u> <u>C = Campus</u> <u>D = Detroit</u> | <u>Run # Frequency</u> | <u>Text #</u> |
|--|-----------------------------------|--|
| Multiple IDRS Case Control Report | | See IRM 4.4.27.5.20. |
| Non-Assessed Closures Listing (NACL) C | AMS 7143 Weekly | See IRM 4.4.27.5.12. |
| Non-Assessed Closures Listing (NACL - CCP) | AMS7147 Weekly | See IRM 4.4.27.5.12. |
| No-Change Letters; list of weekly closures C | ARP2440 Weekly | |
| No Change Letters; summary count of weekly closures with no change letters C | ARP 2441 Weekly | |
| No change Letters; list and summary count of weekly closures with no change letters (KCSC) C | | |
| Non-Examined Error Register - LMSB C | ARP 2042 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| Non-Examined Error Register - SB/SE C | ARP 1942 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| Non-Examined Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1845 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| Non-Examined Error Register - Campus BSC & CSC C | ARP 2144 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |

| <u>Table-Report Title/Created at:</u> <u>C = Campus</u> <u>D = Detroit</u> | <u>Run # Frequency</u> | <u>Text #</u> |
|---|-----------------------------------|--|
| Non-Examined Error Register - Campus Fresno C | ARP 2145 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| Non-Examined Error Register - Campus KCSC & EITC C | ARP 1945 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| Non-Examined Error Register - Campus MSC, OSC & PSC C | ARP 2845 Monthly | See IRM 4.4.27.5.7. See Exhibit 4.4.27-5. |
| SC Correspondence Audit Report by Program C | ARP 0340 Weekly | See IRM 4.4.27.5.8. |
| SC Correspondence Audit Report by Program EITC (KCSC Only) C | ARP 0341 Weekly | See IRM 4.4.27.5.8. |
| SC Correspondence Audit Report by Project Code C | ARP 2240 Weekly | See IRM 4.4.27.5.8. |
| SC Correspondence Audit Report by Project Code - EITC (KCSC Only) C | ARP 2241 Weekly | See IRM 4.4.27.5.8. |
| Skeletal Records Reports >30 (NF>120 DAYS) C | AMS 9541 Quarterly | See IRM 4.4.27.5.9. |
| Status Workload Review Campus C | ARP 0940 Bi-weekly | See IRM 4.4.27.5.10. |
| Table 4.0 - Returns with Statute Date Pending C | ARP 3040 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |

| <u>Table-Report Title/Created at:</u> C = Campus D = Detroit | <u>Run # Frequency</u> | <u>Text #</u> |
|--|----------------------------|--|
| Table 4.0 - Statute Date Pending List - LMSB C | ARP 3140 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.0 SC - Returns with Statute Date Pending- Campus C | ARP 2940 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.0 SC - Returns with Statute Date Pending- Campus EITC (KCSC Only) C | ARP 2944 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.0 Campus TEFRA (EGC 54XX and 58XX) | APR 2946 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.1, Returns with Statute Date Pending SBSE C | ARP 3041 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.1, Statute Date Pending List - LMSB C | ARP 3141 Monthly | See IRM 25.6.23 See IRM 4.4.27.5.1. |
| Table 4.2 - Table 4 Summary Counts Campus | ARP 2941 Monthly | |
| Table 4.2 - Table 4 Summary Counts Campus EITC (KCSC Only) C | ARP 2945 Monthly | |
| Table 4.2 Table 4 Summary Counts Campus TEFRA (EGC 54XX and 58XX). C | ARP 2947 Monthly | |

| <u>Table-Report Title/Created at:</u> C = Campus D = Detroit | <u>Run # Frequency</u> | <u>Text #</u> |
|---|--|--|
| Table 10.1(B) - \$100,000 Case Listing, \$50,000 or Greater Delete Listing. D | Monthly | See IRM 4.4.27.4.1. |
| Table 15 - Coordinated Industry (CIC) Listing | Monthly | See IRM 4.4.27.4.2. |
| Table 16 - Whipsaw Case Listing | Monthly | See IRM 4.4.27.4.3. |
| Table SC35 - Examination Program Monitoring - Campus C | See ARP 1540, 1541, 1640 and 1641 Monthly | See IRM 4.4.27.5.2. |
| Table 36 - Examination Program Monitoring - SB/SE C | ARP 4340 Monthly | See IRM 4.4.27.5.3. |
| Table 36 - Examination Program Monitoring - LMSB C | ARP 4440 Monthly | See IRM 4.4.27.5.3. |
| Table 37 - Examination Program Monitoring | Monthly | See IRM 4.4.27.4.4. |
| Table SC38 - Service Center Examination Program Monitoring | Monthly | See IRM 4.4.27.4.5. |
| TC 424 Overage Report C | AMS 7144 Weekly | See IRM 4.4.27.5.11. See Exhibit 4.4.27-8. |
| TC 424 Reject Register Field SBSE C | ARP 0740 Weekly | See IRM 4.4.27.5.11. See Exhibit 4.4.27-8. |
| TC 424 Reject Register - Campus C | ARP 0743 Weekly | See IRM 4.4.27.5.11. See Exhibit 4.4.27-8. |

| <u>Table-Report Title/Created at:</u> C = Campus D = Detroit | <u>Run # Frequency</u> | <u>Text #</u> |
|--|----------------------------|---|
| TC 424 Reject Register - Campus EITC (KCSC Only) C | ARP 0752 Weekly | See IRM 4.4.27.5.11. See Exhibit 4.4.27-8. |
| TC 424 Reject Register - LMSB C | ARP 0744 Weekly | See IRM 4.4.27.5.11. See Exhibit 4.4.27-8. |
| Unverified Assess- ment Listing - WI&SB Campus C | AMS 4640 Monthly | See IRM 4.4.27.5.13. |
| Unverified Assess- ment Listing - Campus EITC - KCSC only C | AMS 4644 Monthly | See IRM 4.4.27.5.13. |
| Unverified Assess- ment Listing -CCP C | AMS 4641 Monthly | See IRM 4.4.27.5.13. |
| Unallowable Items Frozen Refund Report | | See IRM 4.4.27.5.14. |
| Weekly Purge List C | ARP 0640 Weekly | |
| Weekly Purge List Summary C | ARP 0641 Weekly | |
| C = Generated by Campus D = Generated by Detroit | | |

4.4.27.2
(12-22-2009)
AIMS Reports

- (1) The Examination Management Information Reports System provides Headquarters Office and field personnel with timely and reliable information to monitor the current year's Examination Plan, as well as specific programs.
- (2) Reports and statistical tables are generated/produced from the AIMS data base by the Detroit Computing Center (DCC) for National Level reports and Tennessee Computing Center (TCC) for group level reports.

4.4.27.3
(02-08-1999)

**Corrections Made After
the End of the Fiscal
Year**

- (1) In order to allow the Official Systems of Records (AIMS) to be as accurate as possible there is an extension of the correction capability for two additional reporting cycles (October and November) after the close of the fiscal year. During this time period, records that failed the computer validity and consistency checks and records entered incorrectly can be corrected. No new closing data can be added to the fiscal year. This results in Examination having preliminary data at the end of September and final fiscal year data at the end of November. Records still in error will be included in statistics for the fiscal year in which they are corrected.
- (2) The tables for the extended fiscal year produced by the Detroit Computing Center will be labeled as follows:
 - September ***1st FY Preliminary***
 - October ***2nd FY Preliminary***
 - November ***FINAL FISCAL YEAR***

4.4.27.4
(12-22-2009)

**AIMS Reports/Tables
Generated by Detroit
Computing Center**

- (1) Three types of tables are generated by the Detroit Computing Center: inventory, return accomplishments, and applied examination staff years.

Note: Excluded from these tables are error records that appear on the inventory or accomplishment error register. Once the error is corrected the record will be extracted to the reports.
- (2) Tables with the letters SC in the title number (e.g., SC 38) only include information from campus Examination (Employee Group Code 5XXX).
- (3) Tables 10.1(B), 15, and 16 were designed to monitor tax returns that have significant impact on Examination's accomplishment statistics. These tables are to be used as tools to verify that critical data fields are accurate due to the impact on the accomplishment statistics. Tables 10.1(B), 15, and 16 reflect cumulative data Fiscal Year to date. All data fields on the Tables for a record with a Primary Report Indicator (1) are on the Closed Case Data File for the current fiscal year. On the extended fiscal year closed cases data file, the primary report indicator is a (2).
- (4) Tables 10.1(B), 15, and 16 are on A-CIS and available to the PSP's or campuses and reflect data for each location based on area of jurisdiction. The Headquarters Office receives a complete list for all locations.

Note: Tables 10.1(B), 15, and 16 should be reviewed each month/reporting cycle. All data fields should be reviewed for accuracy. If there is an error, the correction should be made immediately. All corrections should be documented with the initial cause of the error and what corrective actions are being taken to prevent future errors.

4.4.27.4.1
(02-08-1999)

**Table 10.1(B), \$100,000
Case Listing \$50,000 or
Greater Delete Listing**

- (1) Table 10.1(B) gives an alphabetic listing of returns with examination results of \$100,000 or greater and returns that were placed back in inventory with examination results of \$50,000 or greater except if the return is also a CIC case (see Table 15) and/or a Whipsaw case (see Table 16). Table 10.1(B) provides a historical audit trail on actions taken on the record once it has been extracted as an accomplishment record for the first time. This listing must be reviewed to ensure that the cases have been correctly entered on AIMS. See Exhibit 4.4.27-1 for an explanation of the abbreviations and symbols on the listing.

4.4.27.4.1.1
(12-22-2009)
Working Table 10.1(B)

- (1) There are a variety of tools available to assist in working Table 10.1(B) such as ERCS, Master File/IDRS and RGS. Exercise judgment to ensure the numbers are correct. EXAMPLE: If AIMS and ERCS both show 10 hours spent on the case and the Exam Results on both systems reflect a million dollars, even though both systems match, it may be a good idea to do further research to confirm the entries are correct since the time & money amounts are so inconsistent.
 1. Each month, verify time & money fields showing on each record that has one of the following symbols in front of the Taxpayer's name: ++ means that this record was closed this month >> means that this record was corrected this month.
 2. For the records that are annotated ++ or >>, research ERCS – you must have CCP permissions to access the appropriate screens. Go to the correct screen #2 of the Full Display option.
 3. If the time & money amount fields on ERCS match the time and money amounts on the Table, and using sound judgment, you feel there is no need to research any further, then you can assume that the information is correct both on ERCS and AIMS.
 4. If the time & money amount fields do not match, or they are inconsistent, conduct additional research other sources such as RGS, Master File and contact the group if necessary
 5. After research, if you determine the time field on AIMS is incorrect, prepare a Form 5349, get proper managerial approval and input the correction to AIMS using CC AMAXUE. The time on ERCS must also be corrected. REMEMBER: During the examination, agents often report all their time under one tax period but at closing they allocate time over many tax periods. DO NOT assume the time on ERCS is correct. Do not correct time to match ERCS for that one tax period without adjusting the related tax periods. Remind groups it's important for their time to be allocated correctly throughout the examination.
 6. After research, if you determine the dollar field on AIMS is incorrect : If the Unagreed or Manual Assessment Amounts are incorrect, prepare a Form 5349, get proper managerial approval and input the correction to AIMS using CC AMAXUE. REMEMBER: Exam can correct a case that is in Appeals. If the assessment is incorrect, contact Centralized Case Processing to discuss what documentation needs to be sent to CCP to have a correction input. If the money field on ERCS is incorrect, do not attempt to fix ERCS, notate the discrepancy on the Table.

4.4.27.4.2
(12-22-2009)
Table 15, Coordinated Industry Case (CIC) Listing

- (1) Table 15 is a listing of all cases with a CIC Indicator present. This listing provides a historical audit trail on actions taken on the record once it has been extracted as an accomplishment record for the first time. See Exhibit 4.4.27-1 for an explanation of the abbreviations and symbols on the listing.

4.4.27.4.2.1
(12-22-2009)
Working Table 15

- (1) Table 15 is worked the same way as Table 10.1(B). See IRM 4.4.27.4.1.1.

- 4.4.27.4.3
(12-22-2009)
Table 16, Whipsaw Case Listing
- (1) Table 16 is a listing of all accomplishments that have a whipsaw indicator of “K” or “R” indicating that more than one taxpayer’s case was closed with recommended dollars or assessed for the same liability. Audit results for records that have an “R” are not included in the AIMS tables since they are a duplicate of the key case closure which is included in the AIMS tables. This listing provides a historical audit trail on actions taken on the record once it has been extracted as an accomplishment record for the first time. See Exhibit 4.4.27-1 for the abbreviations and symbols on the listing.
- 4.4.27.4.3.1
(12-22-2009)
Working Table 16
- (1) Records appearing on Table 16 with an “R” are not included in the AIMS tables. Review the listing to ensure that the Key cases are annotated with a “K” and the related cases are annotated with an “R”.
- 4.4.27.4.4
(12-22-2009)
Table 37, Examination Program Monitoring
- (1) Table 37 provides data from Examination Time Reports which is used to monitor resources (staff year). It reflects staff year application by class of tax, activity codes and by direct examination and non-direct examination activities. The table provides data from AIMS, which is used to monitor examinations, inventory, surveyed returns and accepted returns from classification.
- 4.4.27.4.5
(12-22-2009)
Table SC38, Examination Program
- (1) Table SC38 provides data from AIMS which is used to monitor completed examinations at the campuses. The table also provides data to monitor examinations, inventory, surveyed returns and accepted returns from classification.
- 4.4.27.5
(12-22-2009)
AIMS Reports Generated at the Campuses
- (1) AIMS generates weekly and monthly operating reports at each campus in addition to those which are generated upon request. See IRM 4.4.27.1.
- (2) The reports will be e-mailed to the area office or the campuses will produce, print and distribute the reports.
- (3) Submit an OS GetServices ticket if AIMS tables are incomplete and/or not legible.
- 4.4.27.5.1
(12-22-2009)
Table 4.0 and 4.1 - Statute Control Reports
- (1) See IRM 25.6.23 for statute information.
- 4.4.27.5.1.1
(12-22-2009)
Procedures for Working Statute Control Report
- (1) Each return must be reviewed to determine whether a consent to extend the statute period should be secured. In this regard, the date for expiration of the period of limitations for assessment should be verified from information contained on, or attached to, the return. Also, employees charged with returns are expected to be familiar with the provisions of IRC 7502 as well as the general provisions of IRC 6501 (see discussion of IRC 7502 contained in IRM 4535) . The AIMS data base must also be updated to reflect the receipt of an extension or the decision not to secure a consent.
- (2) Each month, the table must be reviewed and reconciled to account for all returns with a statute expiration date of 180 days or less.
- Note:** Centralized Case Processing function must locate cases with 120 days or less from statute expiration.

- (3) The statute tables must be worked as shown below. Use red ink when annotating the table.
 1. Research the listing on AIMS to eliminate those accounts which have been closed or transferred out.
 2. If a case has been closed, place a "C" in front of the taxpayers name and indicate the disposal code and date it was closed in column 11.
 3. If a case has been transferred, place a "T" in front of the taxpayers name. Indicate the date it was transferred and where in Column 11.
 4. Notify the manager having custody of the cases of the early statute date. The manager having custody of the case must then review the case file and take whatever action is necessary to protect the statute and update the AIMS data base.
 5. For the remaining accounts, identify and verify first, statutes expiring within 30 days, with those remaining to be verified in priority order (60/90/120/180 days).
 6. Ensure that there is a corresponding Form 895 (or its equivalent) in the Statute Control File. Where no Form 895 exists, the secretary/clerk should; locate the return/case and notify the responsible examiner that proper statute control must be established or if there has never been a record of this return, notify the manager who will initiate a search for the return.
 7. Verify that the statute date is correct on the table and on Form 895. If the table is incorrect, an update must be prepared. If the information listed on the table conforms with the statute control file, place an check mark next to the statute date.
 8. Locate the return/case file for each account appearing for the first time. Returns listed as repeats do not have to be physically located if the previous table shows the return was located and the statute date has not changed. Place an "R" in front of the taxpayers name to indicate that the return has been located.

Note: The "repeat" indicator will appear when an account has been listed on any previous statute table. This means that an account can appear on your statute table for the first time and still have a "repeat" indicator.

9. If the return was ordered but not yet received, place an "O" in front of the taxpayers name. If the return was requested two months or more prior to the date of the listing, a follow-up request for the return is required. Enter the date of the follow-up in Column 11.
10. If research shows that the return/case file is currently missing, see Missing or Unlocatable Returns and Error Accounts for procedures.
11. The secretary/clerk should bring the discrepancy between the Statute Control File date and the table date to the attention of the responsible examiner and group manager.
12. After reconciliation and after all notations have been made, the table will be given to the manager so that the manager can perform the monthly review of statute control. The table will be signed and dated by both the manager and the secretary.

4.4.27.5.2
(02-08-1999)
**Table SC35, Examination
Program for the
Campuses**

- (1) This table provides management with concise analytical information for use in managing the Examination function at the campuses. The table provides data from AIMS which is used to monitor returns as completed examinations. The table also provides data to monitor examinations, inventory, surveyed returns and accepted returns from classification.

- 4.4.27.5.3
(02-08-1999)
Table 36, Examination Program Monitoring
- (1) Table 36, Examination Program Monitoring, provides all levels of management concise analytical information for use in managing the Examination function. The table provides data from AIMS which is used to monitor examinations, inventory, surveyed returns and accepted returns from classification.
- 4.4.27.5.4
(12-22-2009)
AIMS Monthly Unmatched Corrections/Deletions Report
- (1) Each month the current months accomplishment records are posted to the AIMS report history file. Correction records (generated by someone using CC AMAXU on a previously closed record) and deletion records (generated by someone using CC AMSTUB or AMSTUR on a previously closed record) are matched to the originally closed records. If there is a no match the record is not posted to the reports history file and is listed on the AIMS Monthly Unmatched Corrections/Deletion Report. Send a copy of this report to the Headquarters Office at the address in IRM 4.4.27.6.8.1(2).
- 4.4.27.5.5
(12-22-2009)
Reports Error Registers
- (1) Each campus produces separate monthly and weekly error registers. They identify accounts that failed to pass validity and consistency checks. These accounts are excluded from AIMS tables (e.g. Table 36) until they have been corrected.
- (2) The monthly error register identifies errors on the following:
- Inventory Records
 - Accomplishment Records
 - Non-examined Records
- (3) The weekly error register identifies only errors on inventory and accomplishment records.
- 4.4.27.5.5.1
(12-22-2009)
Responsibility
- (1) The Campus AIMS Coordinator ensures that they obtain one copy of the current AIMS Error Registers.
- 4.4.27.5.5.2
(02-08-1999)
Identifying Errors
- (1) When the data element is preceded by an alpha character of "V" then the data element is invalid. When preceded by an alpha character of "C" then the data element is inconsistent.
- 4.4.27.5.5.3
(02-08-1999)
Priority of Corrections
- (1) Work the registers in the following order:
1. Accomplishment error records
 2. Non-examined error records
 3. Inventory error records
- 4.4.27.5.5.4
(12-22-2009)
Correcting Errors
- (1) See the referenced exhibit for error code explanations and corrective actions for the three types of records.
- Exhibit 4.4.27-3 for Inventory Errors
 - Exhibit 4.4.27-4 for Accomplishment Errors
 - Exhibit 4.4.27-5 for Non-Examined Errors
- (2) The command code (AMAXU or AMSTU) and the correct entry for terminal input should be indicated on the error register next to item which is being corrected. The error register can then be used as the input document.

| | |
|---|---|
| | (3) It is imperative that all corrective actions be completed before the next monthly extraction cycle to ensure that the corrected items are included in reports. |
| | (4) All corrective action on Non-examined errors not completed by the end of the following month will lose capability for correction, since the record will have aged off AIMS. |
| 4.4.27.5.5.4.1 (12-22-2009) NET Error Records | (1) Each month the current months accomplishment records are posted to the AIMS report history file. If a current months closing matches a prior fiscal year closure which has been backed down into inventory previously then the computer goes through a netting routine. The netting routine generate a NET record for reports. The netting routine takes the dollar fields and time fields of the prior fiscal year record and subtracts them from the current record corresponding fields and the difference is on the NET record which goes into reports. If the net result of the Examiners Time is negative the record is rejected to the ARP 1941,1944 and 2041 registers. This happens when instructions on how to complete Item 24 on Form 5344 were not followed. To correct use CC AMAXU and enter the prior time spent as well as additional time on reopened cases and cases returned from Appeals. Refer to FSP 1.05.2700, AIMS Reports Processing, for record layouts. |
| 4.4.27.5.5.5 (02-08-1999) Disposition | (1) Each error register produced will be retained and disposed of in accordance with Item 366 of IRM 1.15.23, Record Control Schedule for Tax Administration-Examination. |
| 4.4.27.5.6 (02-08-1999) AIMS Duplicate Records Report (ADRR) | (1) The AIMS Duplicate Records Report (ADRR) is a weekly computer printed listing identifying taxpayer accounts currently under AIMS control, that have been received again from the Master File. |
| 4.4.27.5.6.1 (02-08-1999) Purpose | (1) Proper use of the information in this report is essential to ensure appropriate disposition of the tax return. Frequently the ADRR contains a critical examination issue other than that which originated the AIMS control. Analysis of each item listed is necessary to determine appropriate action. |
| 4.4.27.5.6.2 (02-08-1999) Format | (1) Returns are listed in the ADRR by taxpayer identification number (TIN) . Each item contains (reading left to right) the file source, Master File tax code/employee plan number, tax period, and taxpayer's name, together with AIMF information (includes the current employee group code, status code, source code and the area office code to which the return is assigned) and opening information (new information from Master File which consists of the employee group code, source code, special project code, message code of the duplicate request and area office code for the opening record). |
| 4.4.27.5.6.3 (02-08-1999) Responsibility | (1) Classification will analyze each item to determine what (if any) follow-up action is required. |
| 4.4.27.5.6.4 (02-08-1999) Research and Actions | (1) Use the original ADRR to annotate actions taken. Enter the action taken to the right of each item line. |

- (2) When final action has been completed, date stamp and initial to the left of the TIN.
- (3) Each item will contain one of the following message codes:
 - * REF
 - * CLP
 - * DUP
 - * TRA

4.4.27.5.6.4.1
(02-08-1999)

REF

- (1) REF is generated when a change has been entered in the AIMF TIN. In this situation, the TIN listed is the old TIN. There will be no item entries in the AIMF columns. Entries in the opening columns also pertain to the old TIN. When Message REF appears:
 - 1. Use Command Code AMDISA on AIMS to determine the new TIN.
 - 2. Use Command Code AMDISA to determine the employee group code, status code and source code for the new TIN. List these items in the AIMF columns of the ADRR.
 - 3. Follow procedures listed for Message DUP unless the AIMF status Code is 80 through 89. In that situation follow procedures for Message CLP.

4.4.27.5.6.4.2
(02-08-1999)

CLP

- (1) CLP is generated when a PCS (Partnership Control System) return requisition encounters a return that has been closed. When CLP appears:

(2)

| IF closed account is in Status Code | THEN |
|--|--|
| 80–89 | <p>Prepare Form 3210 listing all ADRR information with the notation “PCS Linkage Attempted, Return Closed to Appeals” and send It to the Planning and Special Programs Support Manager in the area office listed in the AIMF column.</p> <p>The PSP Support Manager will contact the Appeals officer and advise him or her of the new potential issue indicated by the source code and/or special project code in the opening column. Procedures for this prompt notification will be developed locally.</p> |
| 90 | <p>Prepare Form 3210 listing all ADRR information with the notation “PCS Linkage Attempted, Return previously closed” and send it to the PSP Support Manager in the area office listed in the AIMF column.</p> <p>The PSP Support Manager will initiate search for the closed return if the closing action was recent and the return is still in the area. If the return has been forwarded to files, obtain an AMDISA print and set up a suspense file for the return which will be forwarded automatically after the current closed return ages off the AIMS file.</p> |

4.4.27.5.6.4.3
(02-08-1999)
DUP

(1) DUP is generated when all other AIMF and opening column items must be checked to determine appropriate action. Code conditions and appropriate actions are as listed below in 1 through 6:

1. Opening column source code is 01 or 02 (DIF Automatic or Selection, respectively—no further action is necessary.
2. Opening column employee group code is 1998 or 2998 (return transferred in) and AIMF status code is other than 90 – no further action is necessary.
3. Both AIMF column and opening column contain identical employee group codes and source codes—no further action is necessary unless more than 100 such items appear on the ADRR. In the latter situation contact your IDRS Control Group.
4. AIMF Status Code 90 and opening column employee group code is other than 1998 and 2998 — Use Command Code TXMOD or MFTRA to obtain the current document locator number (DLN) . Then use Command Code ESTABO to requisition the return. Prepare Form 3210 and send it to campus Classification Section with the information contained on the ADRR and the notation that the return has been requisitioned. On receipt of the return, campus Classification Section will inspect the case file and determine if the reopening criteria in IRM 4023 are met.
5. AIMF Status Code 90 and opening employee group code is 1998 or 2998 (case opened and closed on copy of returns; original return is being trans-

ferred in) —Form 3210 and send it to the PSP Support Manager with information from ADRR and notation “Transfer in of return already closed on copy.”The PSP Support Manager will ship the received return to the campus Files Unit for association with the closed case file.

6. All other items—Prepare Form 3210 with all information from ADRR and send it to the PSP Support Manager for the area listed in the AIMF column. The PSP Support Manager will notify the examiner to whom the return has been assigned of the additional examination issue identified by the source code and/or special project code in the opening column. Procedures for accomplishing this prompt notification will be developed locally.

4.4.27.5.6.4.4
(02-08-1999)

TRA

- (1) TRA is generated when an AIMS Opening record encounters a return that has been transferred to a area office under the jurisdiction of another campus. Prepare Form 3210 with the information from ADRR and send it to the PSP Support Manager for the area listed in the AIMF column. On receipt the PSP Support Manager will use Command Code AMDISA to determine the employee group code of the return. He or she will then notify the examiner to whom the return has been assigned of the additional examination issue identified by the source and/or special project code in the opening column. Procedures for accomplishing this prompt notification will be developed locally.

4.4.27.5.6.5
(02-08-1999)

Disposition

- (1) The ADRR may be destroyed in accordance with Item 91 of IRM 1.15.23, Records Control Schedule for Tax Administration - Examination.

4.4.27.5.7
(02-08-1999)

AIMS Weekly Update Reports

- (1) Changes to a taxpayer's account at Master File are reported to Examination on the AIMS Weekly Update.

4.4.27.5.7.1
(02-08-1999)

Purpose

- (1) This report provides area or Campus Examination Operation personnel with information from other Examination functions, Criminal Investigation, or Master File which affects their AIMS records. Some examples are listed below:
 - the taxpayer has been identified as potentially dangerous (*PDT*),
 - the taxpayer has filed an amended return,
 - the taxpayer's account has been assigned to the Criminal Investigation function, etc.

4.4.27.5.7.2
(02-08-1999)

Format

- (1) The AIMS Weekly Update Report is sorted by the three groupings listed below:
 - Examination Operations at the campus (EGC 5XXX).
 - Records in area status 10–18 grouped by employee group code.
 - Records in the remaining area status codes grouped by status.

4.4.27.5.7.3
(02-08-1999)

Research & Actions

- (1) Upon receipt, research the AIMS Weekly Update Report code (See Exhibit 4.4.27-6.) and take any necessary action as indicated.
- (2) Update the case file with the information from the Weekly Update Report before filing the report in the case file.

4.4.27.5.8
(12-22-2009)
**SC Correspondence
(EGC 5XXX) Audit
Report**

(1) This two page report provides a current status listing of the number of returns in process in each type of program (source code), a listing of examined returns (changed and no-changed), and total dollar adjustments recommended broken down by program (source code) and cumulative weekly through a monthly reporting period.

4.4.27.5.9
(02-08-1999)
**Skeletal Records Over
30 Days Old—Non-Filer
Records Over 120 Days
Old**

(1) This listing is generated quarterly and contains skeletal accounts which have been on the data base over thirty days and Non-filer skeletal accounts (Source code is 12, 24, 44, or 65 OR Project code is 149, 150, 154, 156, 437, 438, or 449) which have been on the data base over 120 days.

4.4.27.5.9.1
(02-08-1999)
Purpose

(1) This listing serves as a tool to monitor accounts which have not become full AIMS bases because they were opened with a push code and no return has yet been posted or there is a systemic problem.

4.4.27.5.9.2
(02-08-1999)
Format

(1) The listing provides the Primary Business Code, employee group code, TIN, name control, creation date, tax period, MFT, source code, push code and project code.

4.4.27.5.10
(02-08-1999)
Status Workload Review

(1) The Status Workload Review lists campus returns which have been in a given status for periods longer than the normal time. Exam Operations use this report to identify those returns requiring special action to expedite closing.

(2) Aging criteria may be established for all status codes by each Exam Operations for purposes of monitoring workload.

a. Modification of aging criteria will be accomplished through coordination with Resident Programming Analysts in each respective center.

b. If no aging is specified, the Status Workload Review list will age cases as follows:

| If the Status Code is: | Then aging will occur in: |
|-------------------------------|----------------------------------|
| 06 through 10 | 60 days |
| 12, 22 or 23 | 60 days |
| 25, 51 through 54, 56 | 45 days |
| 24 | 130 days |
| 13, 17, or 18 | 180 days |
| 55 or 57 | 10 days |

(3) Only returns that have been in a given status over the specified number of days will be listed on the Status Workload Review.

4.4.27.5.11
(02-08-1999)
TC 424 Reject Register

(1) The TC 424 Reject Register is generated at the campus when a Transaction Code (TC) 424 fails to post to Master File.

- 4.4.27.5.11.1
(02-08-1999)
Responsibility
- (1) The register is distributed weekly to each Examination , who are responsible for taking corrective action.
- 4.4.27.5.11.2
(12-22-2009)
Format
- (1) The rejected accounts are listed alphabetically by employee group code for status codes 10, 12, 13, 17 or 18 (cases assigned to groups) in area offices. For campus Compliance and all other area office status codes, the listing is alphabetical by status code. Rejects resulting from PCS input are printed one per page and are identified by status 99.
- 4.4.27.5.11.3
(02-08-1999)
Research & Actions
- (1) Upon receipt of the register, research the 4 digit reject code in Exhibit 4.4.27-8 and take corrective action as indicated.
- 4.4.27.5.12
(12-22-2009)
Non-Assessed Closures Listing (NACL)
- (1) The AIMS Non-Assessed Closures Listing (NACL) is generated weekly to notify Examination or Appeals that the AIMS TC 300 indicator is set at 5 and the case is in status 90. This situation usually occurs when the closure unposted. Refer to the chapter on unpostables for information on how the indicator gets set to 5. Each campus center and area office will receive a copy of the NACL containing items from their employee group codes.
- 4.4.27.5.12.1
(12-22-2009)
Format
- (1) The following information items appear on the NACL:
- a. STAT ALRT
- Note:** If the Statute of Limitations date is within 180 days, two asterisks (**) will be printed in this column.
- b. TIN and file source
 - c. MFT
 - d. Tax period
 - e. PBC
 - f. EGC
 - g. Disposal code/Appeals closing code
 - h. Disposal date
 - i. TC300 IND
 - j. Audit results
 - k. Assessment results
 - l. Statute date
 - m. Taxpayer name
- 4.4.27.5.12.2
(12-22-2009)
Responsibility
- (1) Coordination between area and campus is necessary to determine who is responsible for resolving the particular case. If the case was returned to the area for resolution of the unpostable, the area is responsible.
- 4.4.27.5.12.3
(12-22-2009)
Research and Actions
- (1) Take the following actions when working the NACL:
- Note:** Actions taken should be annotated on the NACL or, at local option, a control card system may be maintained.
1. Check for imminent statutes (those with “**”) and work on a priority basis.
 2. Determine who is responsible for resolving the accounts and locate the returns/cases.

3. Check notations on previous NACL or control card system.
4. Check incoming Forms 3210 for unpostables received from campus.
5. Research CC TXMODA for an open control base assigned to campus un-postable. Contact the SC tax examiner to determine if SC will correct the case or if it will be returned to the originator.
6. Once the location of the case is known, monitor it for posting. Follow-up with area AIMS Coordinator, Centralized Case Processing or Correspondence Examination to be sure the document is corrected and reinput.
7. CC AMCLSU must be input to get the record off the NACL. Until the corrected AMCLSU is input, the case will remain on the NACL.

4.4.27.5.12.4
(12-22-2009)
Missing Document

- (1) If, after all research has been completed, the original Form 5344 cannot be located, a new Form 5344 can be remade. Additional research needed to remake the Form 5344 may include, but is not limited to, the following:
 - AMDISA
 - TXMOD
 - Transcripts (MF or CFOL)
 - area office/campus/Appeals Office coordination
 - search of local files and search of group control cards or local control logs
 - Search of related returns for copies of the RAR
- (2) This procedure should only be used when all required research does not yield the information necessary to resolve cases on the NACL. The remade Form 5344 should be clearly annotated "Duplicate Form 5344 Prepared to Resolve NACL."

4.4.27.5.12.5
(12-22-2009)
Quick Assessment

- (1) Initiate a quick assessment when necessary, but continue to follow-up to locate the Form 5344, TC 300 with 47 document code.

4.4.27.5.12.6
(12-22-2009)
Programming Problem

- (1) If research of the NACL indicates a programming problem exists, contact the AIMS Help Line at 202-283-2256.

4.4.27.5.13
(02-08-1999)
Unverified Assessment Listing

- (1) The Unverified Assessment Listing is generated monthly for closed cases with a significant money amount that had been successfully input through CC AMCLS but the TIF still contains a pending TC 300.
- (2) The item will be generated on the report if the AIMS record is over one month old or the statute is within two months of expiring.
- (3) The pending transactions to be included are AP, PN, RS, CU, and NU. Pending transaction for UN will appear on the report if the AIMS record is over two months old or the statute is within two months of expiring.

4.4.27.5.13.1
(02-08-1999)
Purpose

- (1) The purpose of the listing is to ensure that appropriate action has been taken to process the Examination assessments, to protect the statutes, and to identify potential systemic problems.

4.4.27.5.13.2
(02-08-1999)
Responsibility

- (1) Campus Examination will receive the monthly AIMS Unverified Assessment Listing to research cases closed by the campus or area offices. Coordination with the area office may be necessary in resolving employee group codes 1XXX and 2XXX cases.

4.4.27.5.13.3
(02-08-1999)
Format

- (1) The following information will appear on the Unverified Assessment Listing:
- a. TIN
 - b. MFT
 - c. Tax Period
 - d. Taxpayer Name
 - e. Primary Business Code (PBC)
 - f. TC 300 Amount (TIF amount)
 - g. Total Assessment Amount (AIMS amount)
 - h. Transaction Status
 - i. Transaction Date
 - j. Statute Date

Note: If the statute date is within two months of expiring, seven dollar signs (\$\$\$\$\$\$) will appear to the left of the record.

- (2) If the item appeared on a previous Unverified Assessment Listing, an "R" will be printed to the right of the record.

4.4.27.5.13.4
(02-08-1999)
Research and Actions

- (1) Take the following actions, upon receipt of the Unverified Assessment Listing.
1. Check for imminent statutes, which must be worked on a priority basis. Initiate manual assessments when necessary to protect the statute date.
 2. Note any repeat items and compare to prior monthly listing to ensure that necessary follow-up is completed.
 3. For any pending transactions appearing on the TIF, transcript research will show if that particular transaction posted to master file without updating the TIF. If so, input CC MFREQ and monitor until the TIF is updated.
 4. If the transaction has not posted at master file, further research will be necessary. When reviewing items appearing on the list, consideration should be given to the type of pending condition.

4.4.27.5.13.4.1
(02-08-1999)
"AP"

- (1) Use the chart below if the transaction is "AP".

**IF the pending condition is
"AP"**

THEN

and appeared in the current cycle

determine if the Examination assessment was recently re-entered. If so, monitor until posted.

and was appended in a prior cycle

check if the transaction was voided by the tax examiner or quality reviewer and determine the current status of the adjustment.

4.4.27.5.13.4.2
(02-08-1999)
"PN"

- (1) Use the chart below if the transaction is "PN"

| IF the transaction is "PN" for a: | THEN |
|--------------------------------------|--|
| subsequent cycle | monitor until posted. |
| prior cycle | check to see if the record posted or went unpostable and was not updated properly. Take corrective action as necessary. Note: If the list shows a large volume of "PN" transactions for a prior cycle, contact the IDRS Control unit to see if an update tape was not run. |

4.4.27.5.13.4.3
(02-08-1999)
"RS"

- (1) Use the chart below if the transaction is "RS".

| IF the pending transaction is "RS" | THEN |
|---------------------------------------|--|
| for a subsequent cycle | monitor until transaction posts. |
| for a prior cycle | research to determine current status of transaction. |

4.4.27.5.13.4.4
(02-08-1999)
"UN"

- (1) If the TC 300 is reflected on TIF as a "UN", check with the Examination unpostable function to ensure all necessary corrective action is current. Monitor until posted.

4.4.27.5.13.4.5
(02-08-1999)
"CU" or "NU"

- (1) If the transaction contains a "CU" or "NU" condition, check to see what action the unpostable function used for resolution. Monitor to ensure master file posting and TIF update.

4.4.27.5.13.4.6
(02-08-1999)
"DU"

- (1) If the TC 30X transaction is reflected on TIF as a "DU", the transaction was deleted by the unpostable function. The unpostable may have been voided by Examination after research of it may have been rejected back to the area office for correction. Check with the Examination unpostable function for the current status. If the unpostable is still being worked, monitor until posted. If the unpostable was rejected back to the area office, determine if follow-up action is required and monitor until posted. If the unpostable was voided, re-entered, and posted to the same module under another DLN but the "DU" condition remains, no further action is required. The item will, however, continue to appear on future Unverified Assessment Listings as long as the module is retained on the TIF. If the Examination assessment has posted and there is no need for further monitoring, CC AMAXU may be entered with Item 90-1 to cause the item to bypass subsequent listings.

- 4.4.27.5.13.4.7
(02-08-1999)
"DQ"
- (1) If the pending status of the 30X is "DQ", research to determine why the initial transaction was deleted and if a related corrected transaction has been input. Monitor for posting. If the Examination assessment posted subsequent to the "DQ" condition and there is no further need to monitor, CC AMAXU, Item 90–1 may be entered to cause the item to bypass future listings.
- 4.4.27.5.13.4.8
(12-22-2009)
CC AMAXU, Item 90
- (1) Extreme care must be used in the input of this AMAXU item because it will prevent the module from appearing on any subsequent listings and no further assessment verification will be performed. This action must not be taken if an Examination adjustment is to be remade by the campus or area office. Form 5349 is used for CC AMAXU input. Chief of Examination Operations designates personnel authorized to approve Form 5349 requests initiated at the campus.
- 4.4.27.5.13.4.9
(12-22-2009)
IDRS Support Unit
- (1) In some circumstances, it may be necessary to coordinate with the IDRS Control Group to delete pending transactions (AP, PN, RS, CU, NU) from the TIF. Request for the input of CC DELETE should only be made if the Examination adjustment posted to another module or under another DLN and normal processing will not resolve the pending condition on the TIF.
- (2) Ordinarily, the IDRS Control Group would be notified of these items by DIAG P transcripts.
- (3) Once the status of the pending transaction is determined, it may be necessary to secure the input document and reenter the adjustment. All action should be taken to ensure that assessments are made timely and that AIMS and master file processing is successfully completed. If a programming problem is identified, notify the IDRS Control Group through your supervisor or AIMS Coordinator.
- 4.4.27.5.14
(12-22-2009)
Unallowable Items Frozen Refund Report
- (1) The Unallowable Items Frozen Refund Report is generated from the Individual Master File each month from February through December and is distributed to the Chief, Exam Operations.
- 4.4.27.5.14.1
(12-22-2009)
Purpose
- (1) This report is used to monitor frozen refund cases so that research and follow-up action can be taken to ensure that these cases are processed timely.
- 4.4.27.5.14.2
(12-22-2009)
Format
- (1) The report will reflect the taxpayer's name, TIN, DLN, the cycle in which the frozen refund posted, the amount of refund and the tax period.
- 4.4.27.5.14.3
(12-22-2009)
Procedures
- (1) AIMS/IDRS research will be performed on the report to identify the current status and location of the frozen refund case. After performing this research, the Examination function that has possession of the frozen refund case(s) will be notified. The information pertaining to the frozen refund will be used by the function in possession of the case as a tool to ensure that prompt resolution action is taken and that delays receive management attention.
- (2) The authority to release frozen refunds will be provided by appropriate management officials.

4.4.27.5.15
(02-08-1999)

**Accounts Maintenance
and Statute Transcripts**

- (1) Various freeze codes and unsettled account conditions at Master File generate transcripts to the Accounts Maintenance (AM) or Statute Units in the campuses. These transcripts identify taxpayer accounts that require analysis or action to release the freeze or settle the account.
- (2) AM or statute transcripts generated for accounts under Examination control generally have no direct bearing on the examination (except those involving amended return freezes), and are usually resolved automatically when the examination closing posts to Master File. Some AM and statute transcripts require action by Taxpayer Service to avoid processing delays and repeated taxpayer contact. If Examination is controlling the case and the type of transcript generated requires sending a copy of the return to Taxpayer Service so they can continue processing or contacting the taxpayer for additional information, Taxpayer Service will take the following steps to coordinate with Examination:

4.4.27.5.15.1
(02-08-1999)

AM 18 Transcripts

- (1) AM 18 transcripts are the majority of transcripts that are generated on IMF and BMF modules when there is a credit balance on the TXMOD and no return has posted, and an unsatisfied or unreversed TC 595 is present on the account.

| | |
|--|--|
| IF TC 595 is unsatisfied/unreversed and account is: | THEN transcript will generate in: |
|--|--|

| | |
|-----|-----------|
| IMF | 20 cycles |
| BMF | 40 cycles |

4.4.27.5.15.1.1
(12-22-2009)

Procedures

- (1) Research the account to verify if the case is still open.

| IF | THEN |
|---|---|
| open TC 420 | associate transcript with the case |
| TC 421 and the condition has been resolved after the issuance | destroy the transcript and take no action |

- (2) If Examination has surveyed the case as below tolerance, per 410 of LEM V, input TC 590 CC 75 (BMF) or CC 76 (IMF).
- (3) If the case has never been received/worked in Examination reverse the TC 595 (by inputting TC 592) to allow Collection to continue pursuit of the case.

4.4.27.5.15.2
(02-08-1999)

Statute Transcripts

- (1) Statute transcripts are generated monthly when the statute of limitations for assessment will expire within 180 days on cases that meet the AM criteria above. Verify the statute of limitation is correct.

4.4.27.5.15.2.1
(12-22-2009)

Statute Not Imminent

- (1) In a case where the statute period is NOT considered imminent, update if needed and;

- a. Only a copy of the return is needed to continue processing:

| IF the AIMS status code | AND | THEN campus |
|---|-----------------------------|--|
| is < OR = 08 | the return is not available | will not send the request to Examination |
| (Follow-up transcripts will be generated periodically until the condition is corrected so, at some point, the return should be accessible). | | |
| > 08 | | will send the request to the status and employee group listed on AIMS and Exam will attempt to comply with the request. A contact name and number will be included with the request in case clarification is needed. |

- b. An inquiry must be made involving contact with the taxpayer:

| IF the AIMS status code | THEN the campus |
|-------------------------|--|
| < or = 08 or is 51–57 | will not send the request to Examination. |
| any other | will send the name of a contact person and their telephone number. The tax examiner, tax compliance officer, tax auditor or revenue agent will contact campus for specifics and will attempt to comply with the request. |

4.4.27.5.15.2.2
(02-08-1999)
Statute is Imminent

- (1) If the statute period is considered imminent (only if the ASER is within 180 days) refer the case to the Statute function.
- (2) Campus will contact the employee group charged with the return (either by telephone or by mail) regardless of AIMS status and Examination will attempt to comply with the request. In all cases, a contact person and telephone number will be provided to help facilitate communications between Campus and Examination.

4.4.27.5.16
(02-08-1999)
Diagnostic Transcripts

- (1) Diagnostic transcripts are produced weekly for those entity or tax modules containing predetermined criteria which might indicate incorrect processing.

| | |
|--|--|
| 4.4.27.5.16.1 (02-08-1999) Purpose | (1) Their primary purpose is to identify systemic, programming or computer operations problems. Secondly, they may disclose operational problems in other functional areas. |
| 4.4.27.5.16.2 (02-08-1999) Responsibility | <p>(1) The IDRS User Support Staff must analyze these transcripts and sort them according to problem areas revealed and by functional areas responsible for resolving the problems identified. In most instances, the IDRS Support Staff will resolve these accounts.</p> <p>(2) The following types of diagnostic transcripts are discussed:</p> <ul style="list-style-type: none"> • DIAG-P Transcripts • DIAG-Q Transcripts <p>Note: If a Diagnostic Transcript is forwarded to Examination, contact your IDRS Support Staff for assistance and/or refer to IRM 3.0.33.3 for disposition procedures.</p> |
| 4.4.27.5.16.3 (02-08-1999) DIAG-P Transcripts | (1) These transcripts identify entity or tax modules with transactions that have been in a pending status for an abnormal length of time, indicating that these transactions were not processed as expected. |
| 4.4.27.5.16.4 (02-08-1999) DIAG-Q Transcripts | <p>(1) These transcripts identify possible problem modules on the IDRS data base, provide a means to identify and remove unnecessary accounts from the IDRS files and offer a random review of the IDRS files contents.</p> <p>(2) The three types of transcripts most likely to be referred to Examination are:</p> <ul style="list-style-type: none"> • TYPE F • TYPE M • TYPE 1–9 |
| 4.4.27.5.16.4.1 (02-08-1999) TYPE F | (1) Identifies modules with an open control base containing a TC 904. This indicates the module is not at master file. The module may have dropped to a lower level or to the retention register. Type F transcripts will be forwarded to the employee responsible for the open control base to be reviewed for possible closure of the control base. This type of transcript will generate every ten cycles until the control base is closed or the account is activated at master file with a transaction posting. |
| 4.4.27.5.16.4.2 (02-08-1999) TYPE M | (1) Identifies MEMO modules containing an open control base and will be forwarded to the employee responsible for the open control base. The open control bases should be closed and a new control base established, if needed. The new control base will automatically remove the MEMO record and replace it with a DUMMY record. Type M transcripts generate after ten cycles and will continue to generate <u>every</u> cycle until the control base is closed. |
| 4.4.27.5.16.4.3 (02-08-1999) TYPE 1–9 | (1) Identifies modules with no activity on the module for one year and there is no open control base. These transcripts generate each year the module has been inactive. The number for the particular transcript identifies the number of years the account has been inactive. These modules should be reviewed for necessary action. |

- 4.4.27.5.17
(02-08-1999)
CP 87 and CP 187
- (1) A notice is generated at the campus when a return to be controlled (with push code 010) using the Partnership Control System (PCS) TSL0D has not posted at Master File the same cycle as the TC 424. A CP 87 is issued for an IMF return, a CP 187 for a BMF return. These notices are titled "No Return Posted, TC 424 Request Posted".
- 4.4.27.5.17.1
(02-08-1999)
Distribution
- (1) The campus will distribute CP 87 and CP 187 notices resulting from Push Code 010 in this manner:
1. One copy is sent to the Planning and Special Programs Support Manager in the related return area (the TC 424 DLN area office appearing on the notice) . The campus will provide the related return area with the name of the principal entity and the employee group in the area that is charged with the principal entity. This information can be obtained from an AMDISA, using the PCS information that appears on the notice.
 2. If no record of the account is on the TIF, the CP notice may be assumed to have been generated as the result of PCS control established by a area serviced by a different campus. The campus with the CP notice must contact the campus of the principal entity for this data.
 3. One copy is sent to the employee group in the principal entity area that generated the PCS control. The identity of the principal entity area code is printed in the PCS information appearing on the face of the CP notices.
- 4.4.27.5.18
(02-08-1999)
Civil Penalty Credit Transcripts
- (1) Civil Penalty Credit Transcripts generate every 12 cycles when a payment posts to a civil penalty account and no assessment is made to offset the credit on the account.
- (2) A TC 290.00 input on civil penalty modules generates a TC 240 .00 which also posts on Master File.
- (3) Blocking series 52 is used to post the first manual TC 24X in an account and 53 is used to post subsequent penalties. Use blocking series 15 to release a freeze.
- Note:** A TC 240 in a 59 blocking series indicates a computer generated IRP civil penalty.
- 4.4.27.5.18.1
(02-08-1999)
Responsibility
- (1) The transcript will be issued to the function responsible for asserting the particular penalty.
- 4.4.27.5.18.2
(02-08-1999)
Research Procedures
- (1) If the identified account does not contain a TC 240:
1. Research to locate a possible open case in IRP, Examination or Collection or an account where the penalty is posted.
 2. Review IDRS (valid and invalid accounts as well as a spouse's SSN), NMF, MFT 30 audit assessments and any open balance accounts.
 3. If you find that a payment was intended for another account, input a credit transfer. If necessary, request the payment document or doc code 54 or 47 documents (look for an unassessed penalty listed on audit/work papers or the payment voucher) from files and/or correspond with the taxpayer and ask him why the payment was submitted.

4. If research or the taxpayer's response indicates a penalty needs to be assessed, route to the responsible area per the Routing Chart in IRM 4.4.27-13.
 5. If you cannot determine correct application of the payment or you do not receive a response, apply the payment per the instructions in "Applying Unresolved Credits."
- (2) If there is a TC 240 in the account and research does not result in resolution, contact the area responsible for assessing the penalty for assistance in resolving the condition. If there are multiple penalties in the account, contact the area responsible for the last assessed penalty.
 - (3) Refer to IRM 30(85)0, Penalty and Reasonable Cause, for a list of all civil penalties and an explanation of each. See IRM 3.15.80, Information Returns Processing, for additional information concerning penalty assessment processing.

4.4.27.5.18.3
(12-22-2009)
Applying Unresolved Credits

- (1) If, after research, it is determined that credits cannot be applied to an account and the case is still not resolved:

| IF doc code of the credit is | AND/IF credit is | THEN transfer the credit to the |
|------------------------------|----------------------|--|
| NOT 48, 58, or 65 | under a year old | Unidentified Remittance File. Use Form 2424. |
| (Doc code not applicable) | over one year old | Excess Coll. File Use Form 8758. |
| 48, 58, or 65 | (age not applicable) | Excess Coll. File. Use Form 8758. |

If it has been determined that the payment belongs to the taxpayer, research the taxpayer's account for other tax periods or MFT's with OBL's. Research includes examination of the tax return and/or payment posting voucher, as well as written or telephonic contact with the taxpayer. Apply the credit as follows:

| IF debit balance is | THEN |
|---------------------|--|
| < credit | manually transfer credit to debit balance account/module and manually transfer remaining credit to the Excess Coll. File |
| = or > credit | release the freeze and let the computer offset. |

4.4.27.5.19
(02-08-1999)
Examination Overage Report

- (1) The Examination Overage Report is generated weekly at the campus. It is a listing by IDRS employee number of the open control bases on TXMOD or ENMOD.

4.4.27.5.19.1
(02-08-1999)

Purpose

- (1) This listing should be researched to determine whether the appropriate action has been completed before the control base is closed.

4.4.27.5.20
(02-08-1999)

**Multiple IDRS Case
Control Report**

- (1) A multiple case control report is generated weekly if more than one employee has controlled the same module.

4.4.27.5.20.1
(02-08-1999)

IDRS Control Bases

- (1) IDRS Case Control and Action History data are reflected on Command Code TXMOD. The Case Control section identifies the area or campus employee assigned and working the case and control information relating to the case. The Action History section contains information regarding actions taken on the account and general data that is not subject to reports or analysis.
- (2) Control base information can be used for the following:
 - a. Identifying an employee working the case, who may have the document or return you are trying to locate.
 - b. Examination cases with account problems (amended returns, tentative carryback, or money applied to the incorrect account) may also be resolved by contact with the area or campus employee assigned the case.
 - c. An example of an IDRS control base is contained in Document 6209, Section 13.

4.4.27.5.20.2
(02-08-1999)

Purpose

- (1) The purpose of this report is to inform the employees that there are multiple controls therefore coordination is necessary to eliminate duplicate action.

4.4.27.6
(12-22-2009)

**Retention of
Tables/Reports**

- (1) See IRM 1.15.23 for retention periods.

Exhibit 4.4.27-1 (12-22-2009)
Tables 10.1(B), 15 and 16 Explanation of Symbols

See IRM 4.4.27.4.1. See IRM 4.4.27.4.2.; See IRM 4.4.27.4.3.)

Left Side of Page (Current Month/Reporting Cycle)

| | | |
|----|-------------------|--|
| ++ | Additions | Accomplishments included in the cumulative accomplishment statistics for the Fiscal Year. |
| — | Deletions | Accomplishments subtracted from the cumulative accomplishment statistics for the Fiscal Year and now reside in Examination's inventory (Open Case Data Base). |
| >> | Corrections | Adjustments/modifications to accomplishments included in the cumulative accomplishment statistics for the Fiscal Year. |
| << | Prior Fiscal Year | Accomplishments that were included in the cumulative accomplishment statistics in a Prior Fiscal Year and now reside in Examination's current Fiscal Year inventory. |

Right Side of Page

| | |
|---------|--|
| | The history or audit trail in the computer is reflected by a series of literals |
| (ERROR) | Record was in error in the current action taken cycle and was not included in the statistics. |
| ?? | Absolute dollar value is equal in two or more of the following dollar fields: Revenue Base Protection, CUM ASSESSED, Unagreed, Manual Assessed, Adjustment Amount. |
| PFY | Prior fiscal year closing that is returned from Appeals or reopened in the current fiscal year. |
| CFY | Current fiscal year closing that matches a prior fiscal year closing. |
| NET | Net result of computer subtracting a current fiscal year record from a prior fiscal year record. |
| CGD | Computer generated delete to delete a computer generated net. |
| ORG | Current year original closing that does not match a current or prior fiscal year closing. |
| DEL | Deletes a current fiscal year closing. |
| REP | Replaces a deleted current fiscal year closing. |
| COR | Correction made in the current fiscal year. |
| PYR | Prior year closing. |
| CPY | Correction of prior year closing. |

Exhibit 4.4.27-2 (12-22-2009)

Common Error Codes and Corrective Actions

See IRM 4.4.27.5.5.

Exhibit 4.4.27-2 (Cont. 1) (12-22-2009)
Common Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC
AREA-CD = 2nd and 3rd digits of the PBC
DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC
EMPLOYEE-TYPE-CD = 1st digit of the EGC
LM-TERRITORY-CD = last 2 digits of SBC
TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|---|
| 0000 | Record was previously invalid but is now valid | See Note 2 |
| 0105 | MFT-CD is invalid 2 numeric digits | See Note 1 |
| 0108 | RPT-FILE-SOURCE-CD is invalid Value Meaning 0 IMF SSN (valid) 1 IMF SSN (invalid) 2 BMF EIN 4 BMF SSN (valid and invalid) 5 NMF EIN 6 NMF SSN 7 Temporary TIN 8 WPT | See Note 1 |
| 0111 | AIMS-BOD-CD is invalid Valid Codes are: 1 W&I 2 SB/SE 3 LMSB | AMSOC can only be input on open records. |
| 0112 | EMPLOYEE-TYPE-CD is invalid Valid Codes are: 1 Revenue Agent 2 Tax Auditor/Tax Compliance Officer 5 Campus Exam (Service Center) | F5348 (open) F5349 (closed) |
| 0113 | INDUSTRY-AREA-CD is invalid If PBC = 2 valid INDUSTRY-AREA-Codes are: 01-07 12-14 | AMSOC can only be input on open records. |
| 0114 | DIRECTOR-TERRITORY-CD is invalid (EGC 5XXX not included) Valid Codes are: 000-900 980 | F5348 (open) F5349 (closed) |

Exhibit 4.4.27-2 (Cont. 2) (12-22-2009)**Common Error Codes and Corrective Actions****Definitions:****AIMS-BD-CD = 1st digit of the PBC****AREA-CD = 2nd and 3rd digits of the PBC****DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC****EMPLOYEE-TYPE-CD = 1st digit of the EGC****LM-TERRITORY-CD = last 2 digits of SBC****TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC**

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|---|
| 0115 | LM-TERRITORY-CD is invalid (EGC 5XXX not included): If PBC = 3 valid codes are: 00-50 | F5348 (open) F5349 (closed) |
| 0116 | CIC INDICATOR is invalid (EGC 5XXX not included) | F5348 (open) F5349 (closed) |
| 0401 | AIMS-BOD-CD/INDUSTRY-AREA-CD is invalid. If AIMS BOD=1, valid AREA-CD must be: 90-94 | AMSOC can only be input on open records. |
| 0404 | AIMS-BOD-CD/EMPLOYEE-TYPE-CD is invalid If AIMS BOD code is 1, then employee type must be: 5 | F5348 (open) F5349 (closed) |
| 0406 | AIMS-BOD-CD/SECONDARY-BUSINESS-CD/ EMPLOYEE-TYPE-CD is invalid If AIMS-BOD code = 1 and employee type code = 5, then secondary business code must be 00000. | F5348 (open) F5349 (closed) |
| 0407 | EMPLOYEE GROUP CD/PBC invalid If EGC = 5600-5699 then PBC must = 194. | F5348 (open) F5349 (closed) |
| 0501 | AIMS-BOD-CD/INDUSTRY-AREA-CD is invalid IF AIMS-BOD Code = 2, then AREA-CD must be: 01-07, 12-14, or 95-99 | AMSOC can only be input on open records. |
| 0502 | AIMS-BOD-CD/INDUSTRY-AREA-CD/DIRECTOR- TERRITORY-CD/ AIMS-STATUS-CD is invalid If AIMS BOD code = 2 and status code is greater than 07, and area code is 01-07 then, Territory Code must be a valid territory code: | F5348 (open) F5349 (closed) |
| 0503 | PRIMARY-BUSINESS-CD/LM-TERRITORY- OFFICE-CD is invalid If AIMS BOD code = 2, then LM Territory Code must be zeroes. | F5348 (open) F5349 (closed) |

Exhibit 4.4.27-2 (Cont. 3) (12-22-2009)
Common Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|---|
| 0504 | AIMS-BOD-CD/EMPLOYEE-TYPE-CD is invalid IF AIMS-BOD-CD = 2, then EMPLOYEE-TYPE-CD must be 1, 2, or 5. | F5348 (open) F5349 (closed) |
| 0505 | AIMS-BOD-CD/EMPLOYEE-TYPE-CD/INDUSTRY-AREA-CD is invalid If AIMS-BOD-CD = 2 and EMPLOYEE-TYPE-CODE = 5, then AREA-CD must be 95-99. | AMSOC can only be input on open records. |
| 0506 | AIMS-BOD-CD/SECONDARY-BUSINESS-CD/ EMPLOYEE-TYPE-CD If AIMS BOD code = 2 and employee type code is 5 then secondary business code must be 00000 | F5348 (open) F5349 (closed) |
| 0508 | AIMS-BOD-CD/INDUSTRY-AREA-CD/EMPLOYEE-TYPE-CD If AIMS BOD code = 2 and AREA-CD 01-07 or 12-14 then EMPLOYEE-TYPE-CD must be 1 or 2; if AREA-CD is 95-99 then employee code must be 5. | F5348 (open) F5349 (closed) |
| 0601 | AIMS-BOD-CD/INDUSTRY-AREA-CD IF AIMS BOD code is 3 and the status code is >08, then the INDUSTRY-CD must be 01-06 or 15.. | AMSOC can only be input on open records. |
| 0602 | AIMS-BOD-CD/INDUSTRY-AREA-CD/DIRECTOR-TERRITORY-CD If AIMS BOD CODE is 3 then the SBC must be valid. | F5348 (open) F5349 (closed) |
| 0603 | PRIMARY-BUSINESS-CD/DIRECTOR-TERRITORY-CD/LM-TERRITORY-OFFICE-CD If AIMS BOD code is 3 then the SBC must be valid. | F5348 (open) F5349 (closed) |
| 0604 | AIMS-BOD-CD/EMPLOYEE-TYPE-CD If AIMS-BOD-CD = 3, then EMPLOYEE-TYPE-CD must be 1 or 2 | F5349 AMAXU- Item 49 |

Note 1: If this field is identified as an error, contact the AIMS help line at 202-283-2256.

Note 2: Record previously did not pass the validity and consistency checks and was on an error register. Check has been changed and record is no longer in error. In order to have record revalidated and included in statistics a dummy correction of the technique code via command code AMAXUE, Item 30 must be made.

Exhibit 4.4.27-3 (02-08-1999)
Inventory Error Codes

See IRM 4.4.27.5.5.

Exhibit 4.4.27-3 (Cont. 1) (02-08-1999)
Inventory Error Codes

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|----------------------------|
| 0000-0604 | See Exhibit 4.4.27-2. | |
| 1100 | AIMS-ACTIVITY-CD 3 numeric digits | F5349 AMAXUE Item 27 |
| 1101 | AIMS-AGING-REASON-CD 2 numeric digits | F5348 AMSTU |
| 1103 | AIMS-STATUS-CD 2 numeric digits | F5348 AMSTU |
| 1104 | AIMS-SOURCE-CD 2 numeric digits | F5349 AMAXUE Item 26 |
| 1106 | EMPLOYEE-GROUP-CD 4 numeric digits | F5348 AMSTU |
| 1107 | PRIOR-AIMS-STATUS-CD 2 numeric digits | See Note 1 |
| 1112 | STATUTE-EXTRACTION-IND 1 numeric digit | See Note 1 |
| 1113 | CLAIM-AMT-DT 8 numeric digits | See Note 1 |
| 1114 | OPENING-CREATION-DT 8 numeric digits | See Note 1 |
| 1115 | AIMS-STATUS-CD-DT 8 numeric digits | See Note 1 |
| 1117 | RPT-EXTRACTION-CYC 6 numeric digits | See Note 1 |
| 1120 | CLAIM-AMT Up to 9 numeric digits | F5348 AMSTU |
| 1121 | RET-POSTING -YR 4 numeric digits | See Note 1 |
| 1122 | TIN 9 numeric digits | See Note 1 |

Exhibit 4.4.27-3 (Cont. 2) (02-08-1999)
Inventory Error Codes

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|--------------------------|
| 1123 | SPECIAL-PROJECT-CD 4 numeric digits | F5348 AMSTU |
| 1124 | SECONDARY-BUSINESS-CD invalid 5 numeric digits | F5348 AMSTU |
| 1130 | AIMS-SOURCE-CD/CLAIM-AMT If source code is 30 then claim amount must be greater than zero. | F5348 AMSTU |
| 1131 | MFT-CD/DATE-OF-DEATH/TAX-PRD If MFT is 52 or 53 then date of death must be all zeroes. If MFT is other than 52 or 53, then tax period must be numeric and a valid date | See Note 1 |
| 1132 | CLAIM-AMT-DT/CLAIM-AMT If claim amount is present then claim amount date must be present. | See Note 1 |
| 1133 | AUDIT-CYCLE-DT/MFT-CD If MFT code is other than 52 or 53 then audit cycle date must be a valid date. | See Note 1 |
| 1135 | PRIOR-AIMS-STATUS-CD/PRIOR-AIMS-STATUS-DT If prior status code is present then prior status date must be present and valid else prior status code must be absent. | See Note 1 |
| 1140 | AIMS-ACTIVITY-CD/ EMPLOYEE TYPE-CD If employee type code is 2, then activity code must be 001–199, 202,203,209,213,215,217,266, 270-281,287–289,462–469, 473, 480-483,495–498,991, or 992. | F5348 AMSTU |
| 1141 | EMPLOYEE GROUP-CD/AIMS-STATUS-CD If status code is 10 or greater (except 50-59) then the employee group code must be 1001–1997, 1999 or 2001–2997. | F5348 AMSTU |
| 1142 | CIC-IND/ EMPLOYEE-TYPE-CD If employee type code is 2 CIC-IND cannot be 1. If employee type code is 5 and PBC is not 298 or 398, then CIC-IND cannot be 1. | F5348 AMSTU |
| 1143 | EXAM-START-DT/AIMS-STATUS-CD If status code is 12 or greater then exam start date must be present and valid. | See Note 1 |

Exhibit 4.4.27-3 (Cont. 3) (02-08-1999)
Inventory Error Codes

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|----------------------------|
| 1144 | AIMS-SOURCE-CD/CLAIM-AMT If source code is 31 then claim amount must be zero. | F5349 AMAXUE Item 21 |
| 1145 | AIMS-BOD-CD/INDUSTRY-AREA -CD/AIMS-STATUS-CD/ EMPLOYEE-TYPE-CD If EMPLOYEE-TYPE-CD = 1, and STATUS-CD is less than 08, then if AIMS-BOD-CD = 3, the INDUSTRY-CD must be 01-06, 09 or 98.. | F5348 AMSTU or AMSOC |
| 1534 | RETURN-RECVD-DT/AIMS-ACTIVITY-CD If activity code is 202-223, 226-290,490-493,495 or 496, then return received date must be valid. | See Note 1 |
| 1550 | EXAM-START-DT/AIMS-STATUS-CD If the employee group code is 5XXX then if status code is 10 or greater then exam start date must be present and valid. | See Note 1 |
| 1561 | PBC/AGING-REASON-CD If Aging Reason Code is 50 or 51, then the PBC must be 212.. | F5348 AMSTU |
| 1563 | PBC/AGING REASON CODE If the Aging Reason code is 99, the PBC must not be 309. | F5348 AMSTU |
| 1565 | STATUTE-OF-LIMITATIONS-DT/STATUTE-EXTENSION-TYPE Only one must be present. | F5348 AMSTU |

Note 1 — If this field is identified as an error, contact the AIMS Help Line at 202-283-2256.

Exhibit 4.4.27-4 (12-22-2009)**Accomplishment Error Codes and Corrective Actions**

See IRM 4.4.27.5.5.

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|----------------------------|
| 0000 - 0604 | See Exhibit 4.4.27-2. | |
| 2101 | DISP-CD 2 numeric digits | F5349-AMAXU Item 13 |
| 2102 | AIMS-SOURCE-CD 2 numeric digits | F5349-AMAXU Item 26 |
| 2103 | AIMS-ACTIVITY-CD 3 numeric digits | F5349-AMAXU Item 27 |
| 2109 | CORRECTION-CD Value Meaning 0 report extraction (add) 1 Correction to an original report extraction (replace) 2 Deletion of a report extraction for the current fiscal year (subtract) 4 Re-establishment of a report extraction for a prior fiscal year (don't add) 9 Purge at end of fiscal year. | See Note1 |
| 2110 | SPECIAL-PROJECT-CD 4 numeric digits | F5349 AMAXUE Item 40 |
| 2111 | PRIOR-AIMS-STATUS-CD 2 numeric digits | See Note1 |
| 2113 | EMPLOYEE GROUP -CD 4 numeric digits | F5349 AMAXUE Item 50 |
| 2114 | DELQ-RET-CD 1 numeric digit | F5349 AMAXUE Item 37 |

Exhibit 4.4.27-4 (Cont. 1) (12-22-2009)
Accomplishment Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|-----------------------------|
| 2115 | EXAM-CLAIM-TYPE 1 alpha character | F5349 AMAXUE Item 24 |
| 2116 | EXAM-TECHNIQUE-CD 1 numeric digit | F5349 AMAXUE Item 30 |
| 2117 | EXAMINERS-GRADE 2 numeric digits | F5349 AMAXUE Item 31 |
| 2118 | WHIPSAW-CD 1 alpha character | F5349 AMAXUE Item 401 |
| 2119 | NOL-INDICATOR 1 numeric digit | F5349 AMAXUE Item 45 |
| 2120 | RPT-EXTRACT-CYC 6 numeric digit | See Note1 |
| 2121 | EXAM-START-DT 6 numeric digits | See Note1 |
| 2122 | OPENING-CREATION-DT 8 numeric digits | See Note1 |
| 2123 | PRIOR-AIMS-STATUS-DT 8 numeric digits | See Note1 |
| 2130 | RET-POSTING-YR Must be numeric | See Note1 |
| 2131 | TIN Must be numeric | See Note1 |

Exhibit 4.4.27-4 (Cont. 2) (12-22-2009)**Accomplishment Error Codes and Corrective Actions****Definitions:****AIMS-BD-CD = 1st digit of the PBC****AREA-CD = 2nd and 3rd digits of the PBC****DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC****EMPLOYEE-TYPE-CD = 1st digit of the EGC****LM-TERRITORY-CD = last 2 digits of SBC****TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC**

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|--|-----------------------------|
| 2132 | CLAIMS-HOURS Must be numeric | See Note1 |
| 2133 | MANUAL-ASSESS-AMT Must be numeric | See Note1 |
| 2134 | EXAM-CLAIM-AMT-DISALLOWED Must be numeric | See Note1 |
| 2135 | EXAM-ASSESS-CUM-AMT Must be numeric | See Note1 |
| 2136 | AIMS-RESULTS-AMT Must be numeric | See Note1 |
| 2137 | CLAIM-AMT Must be numeric | See Note1 |
| 2138 | DELINQUENT-RETURN-AMT Must be numeric | See Note1 |
| 2139 | AMENDED-RETURN-AMT Must be numeric | See Note1 |
| 2140 | NOL-CF-DISALLOWED-AMT Must be numeric | See Note1 |
| 2141 | CREDIT-CF-DISALLOWED-AMT Must be numeric | See Note1 |
| 2142 | CF-CREDIT-TYPE 1 Alpha Character | See Note1 |
| 2143 | FAX-AGREEMENT-IND Must be 0 or 1 | F5349 AMAXUE Item 416 |

Exhibit 4.4.27-4 (Cont. 3) (12-22-2009)

Accomplishment Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|----------------------------|
| 2150 | DISP-CD/AIMS-RESULTS-AMT If disposal code is 03, 04, 07–13, the AIMS results must be other than zero. | F5349 AMAXUE Item 13 |
| 2151 | DISP-CD/APPL-CD/AIMS-ACTIVITY-CD/EXAM-UNAGREED-AMT If disposal code is other than 07,11, or 12 with an Appeals Office code and activity code other than 001–199 the unagreed amount cannot be present. | F5349–AMAXU Item 13 |
| 2152 | DISP-CD/AIMS-RESULTS-AMT If disposal code is 02 then AIMS results must be zero. | F5349–AMAXU Item 13 |
| 2153 | DISP-CD/AIMS RESULTS-AMT If disposal code is 34 then AIMS results must be negative. | F5349–AMAXU Item 13 |
| 2154 | DISP-CD/CLAIM-AMT If disposal code is 34 then claim amount must be present. | F5349–AMAXU Item 13 |
| 2155 | DISP-CD/DISP-DT If disposal code is 05 or 06 then disposal date must be before 10/01/1979. | F5349–AMAXU Item 13 |
| 2156 | APPL-CD/DISP-CD/AIMS-ACTIVITY CD/EXAM-UNAGREED-AMT If disposal code is 07, 11, or 12 with an Appeals Office code present and activity code is other than 001–199, 224,287–290,480–483, 489 or 992 then Exam unagreed amount must be present. | F5349 AMAXUE Item 18 |
| 2157 | DISP-CD/AIMS ACTIVITY-CD/EXAM-ADJUSTMENT-AMT If disposal code is 03–13 and activity code is non-taxable (224, 287–290, 480–483, 489, or 992) then Exam adjustment amount must be present. | F5349 AMAXUE Item 13 |

Exhibit 4.4.27-4 (Cont. 4) (12-22-2009)**Accomplishment Error Codes and Corrective Actions****Definitions:****AIMS-BD-CD = 1st digit of the PBC****AREA-CD = 2nd and 3rd digits of the PBC****DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC****EMPLOYEE-TYPE-CD = 1st digit of the EGC****LM-TERRITORY-CD = last 2 digits of SBC****TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC**

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|----------------------------|
| 2158 | DISP-CD/APPL-CD/AIMS-ACTIVITY-CD/MANUAL-ASSESS-AMT/EXAM-ASSESS-CUM-AMT If disposal code is 03, 04, 08–10, 12 (without an Appeals Office code) or 13 and activity code is other than 001–199, 224, 287–290, 480–483, 489, or 992 then manual assessment amount or Exam assess cum amount must be present. | F5349 AMAXUE Item 13 |
| 2159 | DISP-CD/DELQ-RET-CD/AIMS-ACTIVITY-CD/AIMS-RESULTS-AMT/ DISP-DT If disposal code is 01 and disposal date is earlier than 01/01/1999 and delinquent return code is 0 and activity code is other than 001–199 then results amount must be zero. | F5349 AMAXUE Item 13 |
| 2160 | DISP-CD/AIMS-ACTIVITY-CD/ MANUAL-ASSESS-AMT 001–199 If disposal code is 01 or 02 and activity codes other than 001-199, then manual assessment amount must be zero. | F5349 AMAXUE Item 13 |
| 2161 | DISP-CD/AIMS-ACTIVITY CD/RPT-FILE-SOURCE-CD/APPL-CD If disposal code is 07 or 11 and report file source is other than 8 and activity code is other than 050, 052, or 056 then Appeals Office code must be present. | F5349 AMAXUE Item 16 |
| 2162 | EXAM-CLAIM-AMT-DISALLOWED/CLAIM AMT/DISP-CD/AIMS-ACTIVITY-CD If disposal code is 02 and activity code not 001–199 then claim amount and Exam claim amount disallowed must both be zero. | F5349 AMAXUE Item 13 |
| 2163 | AIMS-SOURCE-CD/CLAIM-AMT If source code is 30 then claim amount must be present. | F5349 AMAXUE Item 21 |
| 2164 | RETURN-RECVD-DT/AIMS-ACTIVITY-CD If activity code is 202-223, 225–290, 495, 496, 530–539 then return received date must be valid. | See Note 1 |

Exhibit 4.4.27-4 (Cont. 5) (12-22-2009)

Accomplishment Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|--|
| 2166 | EXAMINERS-TIME/CLAIM-HOURS If claim hours are zero then examiners time must be present. If examiner's time is zero then claim hours must be present. | F5349-AMAXU Item 28 Item 23 |
| 2167 | EXAM-CLAIM-AMT-DISALLOWED/CLAIM-HOURS/EXAM-CLAIM-TYPE/ CLAIM-AMT If claim amount disallowed is greater than zero then claim hours, claim type and claim amount must be present. | F5349-AMAXU Items 21, 22, 23, AND 24 |
| 2168 | MANUAL-ASSESS-AMT/AIMS-ACTIVITY-CD If activity code is 224, 287-290, 480-483, 489, or 992 manual assessment amount cannot be present. | F5349-AMAXU Item 35 |
| 2169 | IE-DOLLAR-PERCENT/IE-TIME-PERCENT If International Examiner dollar is present then International Examiner time must be present. | F5349-AMAXU Items 402 and 403 |
| 2170 | EXAM-CLAIM-AMT-DISALLOWED/DISP-CD If disposal code is 34 then claim amount disallowed cannot be present. | F5349-AMAXU Item 22 |
| 2171 | DISP-CD/CLAIM-HOURS If disposal code is 34 then claim hours cannot be present. | F5349-AMAXU Item 23 |
| 2172 | DISP-CD/EXAMINERS-TIME If disposal code is 34 then examiners time cannot be present. | F5349-AMAXU Item 28 |
| 2173 | DISP-CD/NOL-CF-DISALLOWED-AMT If disposal code is 02 then NOL CF Disallowed Amt must be zero. | F5349-AMAXU Item 44 |
| 2174 | DISP-CD/CREDIT CF-DISALLOWED AMT If disposal code is 02 then the Credit CF Disallowed Amt must be zero. | F5349-AMAXU Item 46 |
| 2175 | NOL-CF-DISALLOWED-AMT/NOL INDICATOR If NOL-CF-Disallowed-Amt is greater than zero, then NOL Indicator must be a 1 or 3. | F5349-AMAXU Item 45 |

Exhibit 4.4.27-4 (Cont. 6) (12-22-2009)**Accomplishment Error Codes and Corrective Actions****Definitions:****AIMS-BD-CD = 1st digit of the PBC****AREA-CD = 2nd and 3rd digits of the PBC****DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC****EMPLOYEE-TYPE-CD = 1st digit of the EGC****LM-TERRITORY-CD = last 2 digits of SBC****TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC**

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|--|
| 2176 | CREDIT-CF-DISALLOWED-AMT/ CF-CREDIT TYPE If the credit CF disallowed amount 15 greater than zero, then the CF credit type must be A thru Z or if credit CF disallowed is zero then CF credit type must be blank. | F5349-AMAXU Item 47 |
| 2180 | EXAM-TECHNIQUE-CD/EMPLOYEE-TYPE-CD If EMPLOYEE- TYPE-CD = then, TECHNIQUE-CD must be: 1 3 2 1, 2, 4, 6 or 7 5 1, 2, 4, 6 or 7 | F5349 AMAXUE Item 30 |
| 2181 | AIMS-ACTIVITY-CD/EMPLOYEE-TYPE-CD If EMPLOYEE-TYPE-CD = 2, then activity code must be: 000-199,202,203,209,213,215,217,266-281,287-289,463- 469,471,472,473,480-483,495,496,991 or 992. | F5349 AMAXUE Item 27 |
| 2182 | RELATED-TIN/RELATED-FILE-SOURCE-CD/RELATED-MFT-CD/ RELATED-NAME-CTRL/RELATED-TAX-PRD If RELATED-TIN is present, then if related MFT = 52 or 53, then RELATED-FILE-SOURCE and RELATED-RETURN-ALPHA-CD must be present else all five must be present. | F5349 AMAXUE Items 405, 406, 407, and 408 |
| 2183 | EMPLOYEE-GROUP-CD EMPLOYEE-GROUP-CD must be 1001-1997, 1999, or 2001-2997. | F5349 AMAXUE Item 29 |
| 2184 | EMPLOYEE-TYPE-CD/CASE-GRADE If EMPLOYEE-TYPE-CD = 1XXX then the second digit of grade of case must be 1, 2, or 3. | F5349 AMAXUE Item 32 |
| 2186 | CORRECTION-CD/RPT-EXTRACTION-CYC If employee type correction code is 4 then reports extraction cycle must be a prior fiscal year. | See Note1 |
| 2187 | SOURCE-CD/CLAIM-AMT If source code is 31 then claim amount must be zero | F5349 AMAXUE Item 21 |

Exhibit 4.4.27-4 (Cont. 7) (12-22-2009)

Accomplishment Error Codes and Corrective Actions

Definitions:

AIMS-BD-CD = 1st digit of the PBC

AREA-CD = 2nd and 3rd digits of the PBC

DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC

EMPLOYEE-TYPE-CD = 1st digit of the EGC

LM-TERRITORY-CD = last 2 digits of SBC

TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|-----------------------------|
| 2188 | LARGE-CASE-CONDITION-CD/EMPLOYEE-TYPE-CD If LARGE-CASE-CONDITION-CODE is 1, then EMPLOYEE-TYPE-CD must be 1. | F5349 AMAXUE Item 29 |
| 2190 | DISP-CD/DISP-DT/AIMS-RESULTS-AMT If disposal code is 01 and disposal date is 01/01/199 or later, then results amount must be zero. | F5349 AMAXUE Item 13 |
| 2191 | EXAM-TECHNIQUE-CD/EMPLOYEE-TYPE-CD/ DISP-CD If EXAM-TECHNIQUE-CD = 6 and EMPLOYEE-TYPE-CD is 5, then DISP-CD must be 10 | F5349 AMAXUE Item 13 |
| 2192 | FAX-AGREEMENT-IND/DISP-CD If FAX-AGREEMENT-IND = 1, then DISP-CD must be 03, 04, 08, 09 or 12 | F5349 AMAXUE Item 13 |
| 2541 | FRAUD-COND-CD 2 numeric digits | F5349 AMAXUE Item 38 |
| 2542 | IE-DOLLAR-PERCENT 2 numeric digit. If the employee group code is 1XXX then must be numeric. | F5349 AMAXUE Item 403 |
| 2543 | IE-TIME-PERCENT 2 numeric digits. If the employee group code is 1XXX then must be numeric. | F5349 AMAXUE Item 403 |
| 2562 | DELQ-RET-CD/DELINQUENT RETURN-AMT/DISP-DT If DELINQUENT-RETURN-CD =1 or 2, and disposal date is 01/01/1999 or later and ACTIVITY-CD is other than 001-199, then the DELINQUENT-RETURN-AMT must be present. | F5349 AMAXUE Item 414 |
| 2563 | PBC/AGING-REASON-CD invalid Aging Reason Code 99 is not valid with PBC 309 | F5349 AMAXUE Item 403 |

Exhibit 4.4.27-4 (Cont. 8) (12-22-2009)**Accomplishment Error Codes and Corrective Actions****Definitions:****AIMS-BD-CD = 1st digit of the PBC****AREA-CD = 2nd and 3rd digits of the PBC****DIRECTOR-CD (LMSB only) = 1st 3 digits of SBC****EMPLOYEE-TYPE-CD = 1st digit of the EGC****LM-TERRITORY-CD = last 2 digits of SBC****TERRITORY-CD (SB/SE only) = 1st 3 digits of SBC**

| Error Code | Validity/Consistency Check Item(s) Computer Check | Corrective Action |
|-------------------|---|--|
| 4102 | EXAMINERS-TIME-NET/DISP-CD If disposal code is 01–13 then examiners time net cannot be less than zero. | F5349 AMAXUE Item 28 See Note 2 |
| 4103 | CLAIMS-HOURS-NET/DISP-CD If disposal code is 01–13 then claims hours net cannot be less than zero. | F5349 AMAXU Item 23 See Note 2 |

Note 1: If this field is identified as an error, contact the AIMS help line at 202-283-2256.

Note 2: Return previously closed in a prior fiscal year and has been reclosed in current fiscal year. See instructions for completing Form 5344, Item 24.

Exhibit 4.4.27-5 (02-08-1999)
Non-Examined Error Codes

(Reference: IRM 4.4.27.6.8.4)

Exhibit 4.4.27-5 (Cont. 1) (02-08-1999)
Non-Examined Error Codes

| Error Code | Validity/Consistency Check Item(s) | Corrective Action |
|-------------------|---|----------------------------|
| | Computer Check | |
| 0000-0604 | See Exhibit 4.4.27-2. | |
| 3101 | DISP-CD 2 numeric digits | F5349 AMAXUE Item 13 |
| 3102 | AIMS-SOURCE-CD 2 numeric digits | F5349 AMAXUE Item 26 |
| 3103 | AIMS-ACTIVITY-CD 3 numeric digits | F5349 AMAXUE Item 27 |
| 3104 | CORRECTION-CD 1 numeric digit Value/Meaning 0 Original report extraction (add) 1 Correction to an original report extraction (replace) 2 Deletion of a report extraction for the current fiscal year (subtract) 4 Re-establishment of a report extraction for a prior fiscal year (don't add) 9 Purge at end of fiscal year. | See Note 1. |
| 3105 | SPECIAL-PROJECT-CD 4 numeric digits | F5349 AMAXUE Item 40 |
| 3106 | PRIOR-AIMS-STATUS-CD 2 numeric digits | See Note 1 |
| 3112 | RPT-EXTRACT-CYC 6 numeric digits | See Note 1 |
| 3114 | OPENING-CREATION-DT 8 numeric digits | See Note 1 |
| 3115 | PRIOR-AIMS-STATUS-DT 8 numeric digits | See Note 1 |
| 3116 | RET-POSTING-YR 4 numeric digits | See Note 1 |
| 3117 | TIN 9 numeric digits | See Note 1 |

Exhibit 4.4.27-5 (Cont. 2) (02-08-1999)
Non-Examined Error Codes

| Error Code | Validity/Consistency Check Item(s) | Corrective Action |
|-------------------|--|----------------------------|
| | Computer Check | |
| 3120 | SOURCE-CD/DISP-CD/CLAIM-AMT If source code is 30 and disposal code is other than 30 then claim amount must be present. | F5349 AMAXUE Item 21 |
| 3121 | CLAIM-AMT/MFT-CD DISPOSAL-CD If MFT code is 01–07, 09–12, 30, 51, 52, 58, or 60–64 and disposal code other than 28, 29, 33 or 99, then claim amount must be zero. | F5349 AMAXUE Item 21 |
| 3123 | DISP-CD/EMPLOYEE-GROUP-CD If disposal code is 31–33 then the EMPLOYEE-GROUP-CODE must be 1000–1997, 1999, 2001–2997 or 5XXX | F5349 AMAXUE Item 13 |
| 3124 | SOURCE-CD/DISP-CD If source code is 45 then disposal code must be 45. | F5349 AMAXUE Item 13 |

Note 1: If this field is identified as an error, contact the AIMS Help Line at 202-283-2256..

Exhibit 4.4.27-6 (12-22-2009)
AIMS Weekly Update Report Codes

(Reference: IRM 4.4.27.6.11.3)

Exhibit 4.4.27-6 (Cont. 1) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|--|--|
| 01 | TC 910 has posted at MF indicating account is assigned to CI function.* | Contact CI function |
| 02 | TC 914 has posted at MF indicating this tax period has been placed under active investigation by CI function.* | Contact CI function |
| 03 | TC 914 has posted at MF indicating a return for another tax period of the same taxpayer is under active investigation by CI function.* | Contact CI function |
| 04 | TC 911/912 posted at MF reversing TC 910/914.* | Contact CI function |
| 05 | TC 340/341 has posted at MF. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | Attach Form 3198 indicating "Restricted Interest" on the case file jacket. Interest on tax adjustments for that specific year must be computed manually. |
| 06 | TC 340/341 has been reversed at MF. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | Restricted interest may no longer be applicable. Secure transcript. |
| 07 | TC 640 has posted at MF indicating a payment has been made on the tax liability.* | Examiner is notified of advance payment received. If Examiner is not aware of what advance payment was received, a transcript is needed to research account. Accounts with advance payments can not be surveyed. |
| 08 | TC 640 has been reversed at MF.* | Information. |
| 09 | Taxpayer's Name has changed at MF.* | Update case file with new taxpayer name. Shown in the "New Entity" column. |
| 10 | Taxpayer's Second Name Line has changed at MF.* | Update case file with new taxpayer second name line. Shown in the "New Entity" column. |
| 11 | TC 670 has posted at MF indicating that a payment was received.* | Payments credited to TC 670 will be refunded to the taxpayer if there is no outstanding liability posted to MF. If it is appropriate, contact the taxpayer to explain why the payment is being (or has been) refunded. |
| 12 | TC 670 has been reversed at MF.* | Information |

Exhibit 4.4.27-6 (Cont. 2) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|--|--|
| 13 | TC 976 or TC 977 has posted to the specific module at MF.* | If you are holding the original, do not forward the return or update the data base because the amended or duplicate return is being forwarded to the employee group shown on the data base. |
| 14 | TC 976 or TC 977 has been reversed at MF.* | If you are holding the original, do not forward the return or update the data base because the amended or duplicate return is being forwarded to the employee group shown on the data base. |
| 15 | TC 470 has been posted to the module at MF, indicating an adjustment is in process.* | Before any report is prepared, the account must be reviewed to determine what Master File reflects as the taxpayer's assessed liability. |
| 16 | TC 470 has been reversed at MF.* | Before any report is prepared, the account must be reviewed to determine what MF reflects as the taxpayer's assessed liability. |
| 17 | TC 971 with Action Code 72 has posted to the specific module at MF.* | This indicates that the return was inspected during the examination of the corporate return and accepted as filed. Unless there are significant issues, the return should not be reexamined. |
| 18 | Taxpayer's Street Address has changed at MF.* | Update case file with change of information shown in the "New Entity" column. Destroy address labels and requisition new labels, if appropriate. |
| 19 | Taxpayer's City, State, or ZIP code has changed at MF.* | See Code 18. |
| 20 | TC 480 has posted to the module at MF.* | Contact Collection to determine whether Examination should proceed with their case. Posting of the TC 480 suspends the ASED. |
| 21 | TC 480 has been reversed at MF.* | The reversing of the TC 480 impacts the ASED. Check Master File for the new ASED. |

Exhibit 4.4.27-6 (Cont. 3) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|---|--|
| 23 | The specified tax return has been transferred into the campus AIMS data base. Not generated if: status code = 00 EGC = 1000 or 2000 Transfer To PBC = 3XX | Receiving area: If the return has not been received within 21 days of the report date, follow procedures in the Transfer Chapter. |
| 24 | The AIMS 424 Skeletal Record has dropped from the AIMS data base, indicating the TC 424 did not post at MF within 90 days. Not generated if: Status Code = 00 EGC = 1000 or 2000 | If the skeletal account should be reinstated, reinput Form 5345. If a large volume of these items appear on the report, the AIMS Coordinator will contact the IDRS Support Unit at the campus. Ensure the -L freeze at Master File was reversed. If not, input a REQ 77 with a TC 421. |
| 26 | The AIMS 424 Skeletal Record containing a Push Code 049 has dropped from the AIMS data base 60 months after input. | Establish data base if necessary. |
| 27 | The AIMS 424 Skeletal Record, containing Source Code 60 or a Push Code (other than 010), has dropped from the AIMS data base 26 months after input. Occurs because a TC 150 has not posted in this time frame. | Ensure the -L freeze at Master File was reversed. If not, input a REQ 77 with a TC 421. Reinput a new Form 5345 to reestablish AIMS controls if applicable. |
| 28 | TC 520 with Closing Code 6X, 81, 83, or 85–89 has posted to MF. Collectibility Indicator = 1.* | Follow instructions in text 261.4 of LEM IV. |
| 29 | The Currently Not Collectible (CNC) indicator has been set. This occurs when any tax period is identified as CNC. Collectibility Indicator = 2.* | Follow instructions in the Examination Collectibility IRM's , 4.20.1 through 4.20.4. |
| 30 | The Collection Status 26 indicator has been set. This occurs when any tax period is updated to Status 26. Collectibility Indicator = 3.* | Contact the Revenue Officer and coordinate Examination closing of any deficiency with Collection. |
| 31 | OIC Collection Indicator = 4.* | |
| 42 | TC 917/919 has posted at MF, indicating CI has completed its investigation.* | Contact CI function. |
| 43 | TC 918 has posted at MF, indicating an active investigation involving a refund scheme is being pursued by CID for all tax modules of the specified taxpayer. It can also indicate that an abusive tax shelter return, with a suspended refund, is under consideration.* | Contact CI function. |

Exhibit 4.4.27-6 (Cont. 4) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|--|---|
| 44 | TC 916 has posted at MF, indicating an active investigation involving a refund scheme is being pursued by CID for the year specified for the specified taxpayer.* | Contact CI function. |
| 45 | TC 916 has posted at MF, indicating a return for another tax year (module) of the same taxpayer is under active investigation by CID for potential refund scheme.* | Contact CI function. |
| 52 | TC 520 with Closing Code 83, 85, or 88 (Bankruptcy Indicator) has posted at MF. Not generated if: Status Code = 51 and EGC = 1XXX or 2XXX. | Follow local bankruptcy procedures. |
| 53 | Reversal of TC 520. Not generated if: Status Code = 51 and EGC = 1XXX or 2XXX. | If Statutory Notice of Deficiency was issued, determine the default date. Recompute Statute Date. See IRM 25.6.23. |
| 55 | The account has remained on AIMS as a TC424 record for over 30 days. Not generated if: Status Code = 00 EGC = 1000 or 2000 | Contact your AIMS Coordinator who will contact IDRS Support Unit. |
| 56 | The account has remained on AIMS as a TC424 record for over 60 days. Not generated if: Status Code = 00 EGC = 1000 or 2000 | Contact your AIMS Coordinator who will contact IDRS Support Unit. |
| 57 | A Potentially Dangerous Taxpayer (PDT) indicator (TC 148) has posted at MF.* | Immediately notify your manager for current procedures. |
| 58 | A Tax Shelter indicator has posted at MF. Identifies the previous year as a Tax Shelter.* | Identifies a potential burned-out shelter. |
| 60 | 1099 Filer Activated. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | |
| 61 | 1099 Filer Deactivated. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | |
| 62 | Estimated Tax Payment Reversed. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | No longer need to address estimated tax penalty. |

Exhibit 4.4.27-6 (Cont. 5) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|--|---|
| 63 | Estimated Tax Payment Posted. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | Must address estimated tax penalty. |
| 64 | TC 77X Reversed. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | No longer need to address special interest computations. |
| 65 | TC 77X Posted. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | Must address special interest computations. |
| 66 | Taxpayer's SSN or EIN has been changed at MF. Not generated if status code = 00. | Update case file with new TIN shown in "New Entity" column. |
| 67 | Statute Date Updated - Occurs when an ASER is established at Master File on an SFR record. | Ensure correct statute on all systems. |
| 69 | Innocent Spouse Status Applied For.* | Contact Innocent Spouse Coordinator. |
| 70 | PDT Indicator (TC 971 AC 271).* | Caution when dealing with TP. |
| 71 | TC 34X=780-Cd Posted to MF. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | If TC 34X present, a TC 34X must be present on the Form 2859 or 5344. If TC 780 posted contact Collection as an OIC has been submitted. |
| 72 | TC 34X-780 Reversed. Not generated if: Status Code = 00-08 EGC = 1XXX or 2XXX | No longer need to address TC 34X or 780 issues. |
| 86 | Disaster Victim Ind. = 1 TC 971/AC 86 posted at MF.* | Contact your Disaster Coordinator. |
| 87 | Disaster Victim Ind. = 2 TC 971/AC 87 posted at MF.* | Contact your Disaster Coordinator. |
| 88 | Disaster Victim Ind. = 3 TC 971/AC 86/87 posted at MF.* | Contact your Disaster Coordinator. |
| 89 | Disaster Victim Ind. = 4 Disaster Ended - posted at MF.* | Contact your Disaster Coordinator. |
| 90 | IRC 7508 Activated. Indicates that the taxpayer is a Desert Storm participant. Not generated if EGC = 1XXX or 2XXX. | Contact your Desert Storm Coordinator. See Combat Zone Chapter. |

Exhibit 4.4.27-6 (Cont. 6) (12-22-2009)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|-------------|--|---|
| 91 | IRC 7508 Suspense Lifted. Indicates that the taxpayer has returned from Desert Storm. Not generated if EGC = 1XXX or 2XXX. | If the examination is being resumed, update AIMS with the recomputed ASSED and ensure that the case file is clearly identified as a "Desert Storm Case" so that interest and any applicable penalties are correctly assessed. |
| 92 | IRC 7508 Reversed. Indicates that the account was marked "Desert Storm" in error. Not generated if EGC = 1XXX or 2XXX. | Ensure that statute date is correct. |

* Not generated if:
status code = 00-08
status code = 5X and EGC = 1XXX or 2XXX

Note: 22, 25 – 26, 32 – 41, 46 – 51, 54, 59, 67 – 68, and 73-85 are reserved or not in use at this time.

Exhibit 4.4.27-7 (02-08-1999)
Format of the Reject Register

(Reference: IRM 4.4.27.6.15.2)

1. The TC 424 Reject Register is designed to notify four user employee groups about requests for returns/data base that could not be honored by MCC. The user employee groups and register heading information identifying each employee group are:

- a. Appeals
- b. Employee Plans
- c. Exempt Organizations
- d. Examination:
 - Exam Operations at the Campus
 - Campus Classification
 - PBC Group Requests
 - PBC Other Requests

2. Each rejected item contains three lines of information:

- The first line (identified with the literal "MF") contains information from Master File highlighting the error condition encountered and as much other information as is available.
- The second line (identified with the literal "AIMS") contains information from the AIMS Data Base at the time the rejected item was received on magnetic tape.
- The third line repeats the 4-digit reject code and its literal translation.

3. This exhibit will address only the procedures for handling Examination rejects.

4. Within each of the Examination reject groupings there are several sub groupings that are identified by a specific title but that are sorted separately by computer. Analysis of the register pages is necessary to determine the origin and disposition of the rejects. The four categories and necessary actions are covered in Section A.

SECTION A

1. SERVICE CENTER EXAMINATION rejects involve 2 subgroups.

- a. Campus requisitions of returns/data base for Service Center Compliance purposes. These returns can be identified by Employee Group Code 5XXX in Item 16 of the Master File or Item 26 of the AIMS line of the reject register. The AIMS record will usually be a skeletal account (Item 25 = F1).
- b. Tax Shelter or other computer generated requests where the return is already in Service Center Compliance inventory. The returns can be identified by Employee Group Code other than 5XXX in Item 16 of the Master File line but with 5XXX in Item 26 of the AIMS line.

2. SERVICE CENTER CLASSIFICATION rejects involve 3 subgroups.

- a. Campus requisitions of returns/data base for the Centralized Classification area for association with other documents prior to delivery to the areas. These returns can be identified by the AIMS PBC in Item 24 of the AIMS line, and Item 25 is F1 but the Employee Group Code (Item 16) is not 5XXX.
- b. Campus computer identified projects where the return/data base is in area inventory. Source Codes 04 (Multiple Filers), 11 (Studies, Tests and Research Programs), 13 (Married Filing Separately), 85 (IRP—Wages) or 86 (IRP—All Other) appear in the Master File Line (Item 17) . Computer generated documents and case files within the Service Center Compliance must be located and forwarded to the area employee group charged with the AIMS inventory (Item 26 of the AIMS line)

Exhibit 4.4.27-7 (Cont. 1) (02-08-1999)**Format of the Reject Register**

- c. Modules removed to the retention register. Modules that have been inactive for a specified period of time are periodically moved to the retention register. These rejects can be identified by the appearance of "Service Center Examination" in Item 4 of the Header and Reject Code 1970 or 3471 in Item 15 of the Master File line.

3. PBC/SBC GROUP REQUEST rejects involve no additional subgroups. SBC group requisitions of returns/data base can be identified by the Employee Group Code in Item 2 of the Header page. Only group inventory in Status 10, 12, 13, 17 or 18 is included in this portion of the reject register.

4. PBC/SBC OTHER REQUEST rejects involve 3 subgroups. All three subgroups can be identified by the fact that the Status Code is other than 10, 12, 13, 17 or 18.

- a. PBC/SBC requests that are computer generated (tax shelter, DATC, etc.) can be identified by the absence of any AIMS File line information.
- b. PBC/SBC requests that are computer generated (tax shelter, DATC, etc.) can be identified by either a skeletal (F1 in Item 25 of the AIMS File line) or a full data base account (FO in Item 25 of the AIMS File line).
- c. PBC/SBC requests that originate from Partnership Control System can be identified by status 99 in Item 3 of the report Header line.

SECTION B

This section provides a line by line description of the TC 424 Reject Register (Non status 99 and status 99).

TC424 Reject Register (Non status 99)**1. PBC/SC/AP-PBC/Service Center/Appeals Code**

- a. For all PBC requests this is always the TC 424 PBC code.
- b. If campus request (employee group code 5XXX in Item 2) and Item 16 is blank, this will be the PBC "of record". Campus has requested a return for campus.
- c. If campus request (employee group code 5XXX in Item 2) and Item 16 has an entry, this will be the TC424 PBC code. Campus has requested a return for an PBC.

GRP-CD—Employee group code of the requester.

3. STATUS—Status code of the requester. For all PCS command code TSLOD rejects the status will be 99, otherwise, it will be the status input on the request document.

4. Title—TC 424 Rejects

5. Page Number

6. Run Date

7. TIN/File Source

Exhibit 4.4.27-7 (Cont. 2) (02-08-1999)
Format of the Reject Register

8. MFT/Plan Number

9. Tax Period

10. Name Control/Check Digit

11. Master File Taxpayer Name will appear if there is a match on TIN, MFT, Tax Period and Name Control. Will not be present if account is on retention register. If project code is 010, indicating PCS, and reject code is 03, 09, 19, 52, 59, 61, or 77, the TIN File Source, MFT and Tax Period of the partnership will appear in the right most portion of the taxpayer name. For reject code 97, this entry will be the same name line that was present when the account was removed to retention register if it is the same as the current Master File name line. Otherwise, no name line will appear in this entry. For reject codes 59 and 88, this entry will be the latest available name line from master file.

12. Primary Business Code

13. Extra Information—TC 424 cycle or date

14. TC 424 Reject Code—See Item 30 for explanation of the codes.

15. Employee Group Code—is present only when campus has requested a return for PBC, and is the employee group code input by campus TC 424 action.

16. Source Code—from 424 input

17. Return Request Indicator—Below is an explanation of the entries appearing in this item.

Blank = Return Requested

1 = Charge Out and Labels Requested — No return requested

3 = No Return, Charge-Out or Labels Requested

The following (19-28) are per AIMS 424 Request:

18. AIMS—Action Code Literal (DLT=record has been deleted from AIMS)

19. AIMS status code

20. Name Control/Check Digit

21. Project Code—if both the push code and project code are used on the 424 request, the project will appear here.

22. Name

Exhibit 4.4.27-7 (Cont. 3) (02-08-1999)
Format of the Reject Register

23. Primary Business Code

24. AIMS will carry several designations of the types of data base accounts which may be encountered at the time the reject record is processed by the AIMS computer system.

These designations are:

- a. BLANK No data base account
- b. F0 Full Account. This indicates that the account is on AIMS. This message will occur when a TC 424 is input just prior to the weekly processing in which the record appears as a full display (because of a transfer-in or a previously unposted TC 424 that rejected due to a CID freeze that CID subsequently forced posted.)
- c. F1 Skeletal Account. This is the most frequently encountered condition. It indicates that the terminal requisition contained a flaw which had caused Master File rejection which in turn usually deletes the AIMS skeletal account. A deleted account is evidenced by the letters DLT at the left of the AIMS information line.
- d. F2 Residual Transfer Record. The account being rejected was a full account on the data base, but was transferred to another PBC. The rejected record and any documents related to the record, should be forwarded to the transferee area.
- e. F3 Restricted Account. This condition should not be encountered since restricted accounts are no longer utilized within the AIMS system.
- f. F4 Changed TIN Record. This condition should not be encountered, since Master File originated TIN changes would be addressed to the new TIN on the AIMS data base. In the event the condition is encountered, obtain an AMDISA print of the changed from account as well as the changed to account and forward to the appropriate employee group for resolution.

25. Employee Group Code

26. Source code

27. Return Request Indicator—see item 18 for explanation.

28. TC 424 reject code (same as Item 15)

29. Explanation of reject code. See Exhibit 4.4.27-8. for instructions for resolving certain codes. Any reject codes not listed in the Exhibit may be found in IRM 3.12.32, General Unpostables; IRM 3.12.179, Unpostable Resolution; or Document 6209, ADP and IDRS Information. If not available, contact the AIMS Coordinator in the area or the Chief, Examination Branch at the campus.

Exhibit 4.4.27-8 (02-08-1999)**TC 424 Reject Codes and Action Indicated**

See IRM 4.4.27.5.11.

The Reject Code is comprised of 4 digits. The first 3 digits are the Unpostable Code (UPC) and the 4th digit is the Reason Code (RC) . (ex. Reject Code 1590: 159=UPC, 0 = RC)

Any reject codes not listed below may be found in IRM 3.12.32, General Unpostable Framework; 3.12.179, SC Error Resolution; or Document 6209, ADP and IDRS Information. If not available, contact the AIMS/ERCS Analyst in the AIMS Coordinator at the campus.

Exhibit 4.4.27-8 (Cont. 1) (02-08-1999)
TC 424 Reject Codes and Action Indicated

| IMF Reject Code | Explanation |
|--------------------|---|
| | Action Needed |
| 1330 | Combat Zone Indicator is present at Master File. See IRM 4.4.1. |
| 1510 | No account on Master File (1) SSN or name control may be incorrect. Check SSN and name control/check digit against transcript for that tax period; if different, re-input Form 5345 using correct SSN and/or name control/check digit. If SSN and name control are correct, then see 2. |
| 1521 | Name Control Mismatch (1) The name control on the TC424 does not match the name control at Master File. |
| 1590 | Valid/Invalid SSN (1) If name control is valid per the DM1 tape: 1. Master File will try to merge the account quarterly. 2. The TC 424 will always go to valid segment if the name control matches ANY name control for the TIN on the DM1 tape. The only way a TC 424 will post to the invalid segment is if the name control is not valid. |

Exhibit 4.4.27-8 (Cont. 2) (02-08-1999)

TC 424 Reject Codes and Action Indicated

| | |
|------------------------|--------------------------------------|
| IMF Reject Code | Explanation Action Needed |
|------------------------|--------------------------------------|

| | |
|------|--------------------------|
| 1605 | Unreversed TC 420 or 424 |
|------|--------------------------|

(1) Indicates the return is charged to Examination. The PBC that is charged with the return on Master File is identified on the MF line under the PBC column.

IF PBC Codes are: THEN

| | |
|-----------|---|
| different | Contact your AIMS Coordinator who will contact the other area to determine the location of the return. Once the location of the return has been determined, the requester can resolve control with the employee group holding the return. |
|-----------|---|

| | |
|------|---|
| same | This indicates there is an open TC 420 or 424 at Master File for your area but the data base is not on AIMS. The AIMS Coordinator will resolve these rejects (see (2)) and notify the requester when they can reinput the request. |
|------|---|

(2) AIMS Coordinator: to resolve the reject research Master File (CC: TXMOD; BMFOL; IMFOL; MFTRA) . If it is determined there is no open case, reverse the TC 420 or 424 at Master File by posting a TC 421 using IDRS input. After the TC 421 has posted, notify the requester to reinput the TC 424 request through AIMS.

(3) Returns with Special Program Source Codes (campus):

Special program source codes include:

- 04, Multiple Filers
- 11, Studies, Tests, and Research
- 13, Married Taxpayers Filing Separately
- 85, Information Document Match-Wages
- 86, Information Document Match—All Other

If a return earmarked for one of these special programs is already open in Examination, the campus will take these steps:

—Prepare Form 3210, Document Transmittal, with reject information such as TIN, MFT, Tax Period, Name Control, Source Code, and date of register.

—Write the action taken and date on the reject register: Additional issue—sent to _____on (date) .

a. When the status code is other than 90:

Send Form 3210 with reject register, a full AIMS display, and any computer generated output documents, such as transcripts, attached to the employee group and PBC office of campus identified as charged with the return.

b. When the status code is 90:

Send Form 3210 with reject register, a full AIMS display, and any computer generated output document such as transcripts attached, to the Chief, Classification Section in the campus of the account.

Exhibit 4.4.27-8 (Cont. 3) (02-08-1999)**TC 424 Reject Codes and Action Indicated**

| IMF Reject Code | Explanation Action Needed | | | | | | |
|------------------------|---|------------------------|-------------|--------|---|------------|---|
| | c. When no record can be found on local or out of area AIMS files: Research Master Files via IDRS or transcript. Secure return, if necessary, if, once all research is performed, it is determined that there is no open case, reverse the TC 420 or TC 424 at Master File using IDRS input. After reversal has posted, reinput account through AIMS terminals. Attach all source documents such as Form 5345, transcripts, and other attachments to the return. | | | | | | |
| 1608 | TC 494 SNOD issued) A TC 494 means that a statutory notice of deficiency was issued to the taxpayer by campus exam, usually the ASFR unit. | | | | | | |
| 1610 | Check Digit Mismatch | | | | | | |
| 1730 | TC424 with Push Code 036 attempting to post to a module with a TC 150 already posted. | | | | | | |
| 1735 | No Return (TC 150) Posted | | | | | | |
| 1770 | Scrambled SSN for Tax Period and MFT | | | | | | |
| 1830 | TC 914 or 916 for that MFT and tax period or TC 918 for any MFT and tax period on MF. See "Additional Info" entries for area that initiated the TC 914, 916, or 918, and the cycle it posted at Master File. Pull a TXMOD to determine (via the IDRS Control Base) the Special Agent (SA) in Criminal Investigation assigned to the case. Contact the SA to determine if: Exam's TC424 will be force posted by CI | | | | | | |
| | <table> <tr> <th>IF a TC 150 has</th><th>THEN</th></tr> <tr> <td>posted</td><td>AIMS will become a full record (in status code 00) without re-inputting the TC424. Correct the status code.</td></tr> <tr> <td>not posted</td><td>the TC 424 will be present on Master File but there will be no AIMS record. Control these nonfilers on AIMS with Form 5354 (NMF).</td></tr> </table> | IF a TC 150 has | THEN | posted | AIMS will become a full record (in status code 00) without re-inputting the TC424. Correct the status code. | not posted | the TC 424 will be present on Master File but there will be no AIMS record. Control these nonfilers on AIMS with Form 5354 (NMF). |
| IF a TC 150 has | THEN | | | | | | |
| posted | AIMS will become a full record (in status code 00) without re-inputting the TC424. Correct the status code. | | | | | | |
| not posted | the TC 424 will be present on Master File but there will be no AIMS record. Control these nonfilers on AIMS with Form 5354 (NMF). | | | | | | |
| 1851 | TC 930 at Master File (1) This can indicate two conditions: 1. A return has posted to Master File (TC 150) and under "Additional Info" it is indicated that a TC 930 has also posted to Master File. Secure a transcript to indicate which area input the 930. Coordination with Criminal Investigation in that area is necessary. 2. No return has posted to Master File, only a TC 930. Secure a transcript to verify that no TC 150 has posted and to ascertain which area input the TC 930. Coordinate with that area. | | | | | | |
| 1860 | Module Transferred Out of Master File | | | | | | |
| 1880 | Tax period of TC 424 is prior to first name line of account to which it attempts to post Prepare and process Form 2363 to add the taxpayer's name line to the IMF. When CC ENMOD or INOLES shows the 2363 has posted, reinput the request. | | | | | | |

Exhibit 4.4.27-8 (Cont. 4) (02-08-1999)
TC 424 Reject Codes and Action Indicated

| IMF Reject Code | Explanation Action Needed |
|------------------------|--|
| 1970 | <p>Module sent to retention register before: 1/18/97 for IMF records 1/01/99 for BMF records</p> <p>Campus Examination will initiate action to re-establish the account on Master to retention File. The account is marked on AIMS as a retention register case. AIMS will automatically re-send a TC 424 to Master File every 2 weeks starting 56 days/ending 3 months from the original reject date. If the TC 150 has not posted in 3 months, you must delete the skeletal record from AIMS, input a TC 421 to Master File and repeat the opening process. Activity codes for these returns will be incorrect on AIMS, and must be corrected when the returns are received using Form 5349.</p> <p>Module sent to retention register after: 01/17/97 for IMF records 12/31/98 for BMF records</p> <p>Input CC IMFOLB/BMFOLB. DO NOT re-input - AIMS will automatically re-send a TC 424 to Master File ever 2 weeks starting 56 days/ending 3 months from the original reject date.</p> |
| 29XX | <p>Invalid Data</p> <p>Contact AIMS help line at 202-283-2256.</p> |
| 3011 | <p>No account on Master File</p> <p>(1) EIN or name control may be incorrect. Check EIN and name control/check digit against transcript for that tax period; if different, re-input Form 5345 using correct SSN and/or name control/check digit. If EIN and name control are correct, then see 2.</p> |
| 3031 | <p>Name Control Mismatch</p> <p>(1) The name control on the TC424 does not match the name control at Master File.</p> |
| 3071 | <p>Tax period mismatch</p> <p>(1) Check fiscal month filing requirement for BMF account by checking a transcript or ENMOD and reinput.</p> |
| 3091 | <p>MFT/tax period mismatch or Filing Requirements need to be established</p> <ol style="list-style-type: none"> 1. Determine correct tax period and/or MFT from transcript and reinput with corrected information. 2. If tax period and MFT are correct, input Form 2363 to add filing requirements. 3. If tax period and MFT are correct and filing requirements are already present, check for TC 150 posting. If not present, reinput request with push code. |
| 3092 | TC 914 is only transaction posted to Master file |
| 3111 | Module Transferred out of Master File |
| 3141 | TC424 Push Code 036 attempting to post to a tax module that is not valid for push code 036. |

Exhibit 4.4.27-8 (Cont. 5) (02-08-1999)**TC 424 Reject Codes and Action Indicated**

| IMF Reject Code | Explanation Action Needed |
|------------------------|---|
| 3142 | TC 424 Push Code 036 attempting to post to a tax module with a TC150 already posted. |
| 3143 | TC 930 at Master File (1) This can indicate two conditions: 1. A return has posted to Master File (TC 150) and under "Additional Info" it is indicated that a TC 930 has also posted to Master File. Secure a transcript to indicate which area input the 930. Coordination with Criminal Investigation in that area is necessary. 2. No return has posted to Master File, only a TC 930. Secure a transcript to verify that no TC 150 has posted and to ascertain which area input the TC 930. Coordinate with that area. |
| 3191 | Check Digit Mismatch |
| 3271 | No return (TC 150) posted (1) If a return has not been filed, reinput with a push code. (2) If the return has been processed with a different EIN, input request again using EIN under which return was processed. (3) This reject will also occur if a retention register account was unable to be re-established on MF within 12 weeks of reject code 1970 or 3471. |
| 3291 | MFT mismatch with current filing requirements (1) Check transcript or ENMOD for MFT and tax period. If filing requirements need to be changed, prepare Form 2363 and forward for terminal input. When ENMOD shows correction, reinput request. |
| 3305 | No return (TC 150) posted and an unreversed TC 424 posted (1) Check transcript for 150 posting. If none present, see reject code 3271. Also, determine the area that input TC 424 and coordinate with them concerning the jurisdiction of the examination. |
| 3306 | Unreversed TC 420 or 424 See IMF Reject Code 1605. |
| 3332 | TC 914 freeze Coordinate with Criminal Investigation function. See "Additional Info" entries for the area that initiated the TC 914 and the cycle it posted to Master File. |
| 3401 | No date of death in module (1) Input date of death via Form 2363. Wait for posting, then reinput request again. |
| 3471 | Module on retention register See IMF Reject Code 1970. |
| 49XX | Invalid Data Contact AIMS help line at 202-283-2256. |