



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.27

JUNE 18, 2025

EFFECTIVE DATE

(06-18-2025)

PURPOSE

- (1) This transmits a revision with changes for IRM 4.4.27, Audit Information Management System (AIMS) - Validity and Consistency, Reports.

MATERIAL CHANGES

- (1) The following significant changes were made during this IRM update.

| IRM Reference | Description |
|---------------|---|
| Purpose | The Title has been changed to Audit Information Management System (AIMS) - Validity and Consistency, Reports. |
| 4.4.27.1 | Changed the title to Program Scope and Objectives. |
| 4.4.27.1.1 | Created new subsection titled Background. Updated verbiage throughout. |
| 4.4.27.1.2 | Created new subsection titled Authority. Updated verbiage throughout. |
| 4.4.27.1.3 | Created new subsection and table titled Roles and Responsibilities. Updated verbiage throughout. |
| 4.4.27.1.4 | Created new subsection and table titled Program Management and Review. Updated verbiage throughout. |
| 4.4.27.1.5 | Created new subsection and table titled Program Controls. Updated verbiage throughout. |
| 4.4.27.1.6 | Created new subsection and table titled Terms and Acronyms. Updated verbiage throughout. |
| 4.4.27.1.7 | Created new subsection and table titled Related Resources. Updated verbiage throughout. |

| IRM Reference | Description |
|---------------------|---|
| 4.4.27.2(2) | Changed the Detroit Computing Center to ECC-MTB Enterprise Computing Center Martinsburg and change the Tennessee Computing Center (TCC) - Memphis to ECC-MEM Enterprise Computing Center Memphis. |
| 4.4.27.3(2) | Changed the Detroit Computing Center to ECC-MTB Enterprise Computing Center Martinsburg. |
| 4.4.27.4 | Updated the subsection title to Enterprise Computing Center Martinsburg. |
| 4.4.27.4(1) | Changed the Detroit Computing Center to ECC-MTB Enterprise Computing Center Martinsburg. |
| 4.4.27.4.1(1) | Changed CIC to LCC (Large Corporate Compliance). |
| 4.4.27.4.1.1(1) | Updated the verbiage throughout. |
| 4.4.27.4.1.1(1)(2) | Updated the verbiage throughout. |
| 4.4.27.4.2 | Updated the subsection title from Table 15, Coordinated Industry Case (CIC) Listing to Table 15, Large Corporate Compliance (LCC) Listing. |
| 4.4.27.5 | Updated the IRM reference and updated the verbiage for the new IRWorks site. |
| 4.4.27.5.1.1(1) | Changed the IRM reference to 25.6.1, Statute of Limitations Processes and Procedures. |
| 4.4.27.5.1.1(3)(6) | Added the title to the Form 895, Notice of Statute Expiration and change the verbiage to read Shared Administrative Associate vice secretary/clerk. |
| 4.4.27.5.1.1(3)(10) | Updated the IRM referenced to IRM 4.4.27.5.12.4 |
| 4.4.27.5.4 | Updated the verbiage for better clarity. |
| 4.4.27.5.5.4 | Changed the order of the exhibits to reflect the priority of corrections per IRM 4.4.27.5.5.3. |

| IRM Reference | Description |
|----------------------|--|
| 4.4.27.5.5.5 | Changed the reference from IRM 1.15.23 to the Document 12990, Records Control Schedules. |
| 4.4.27.5.6.4.3 | Updated the verbiage for better clarity, updated the reference to CC ESTABO to ESTABD, and updated the IRM reference to IRM 4.4.26, Reopening/Reclosing/Reinputting Records. |
| 4.4.24.5.6.4.4 | Updated the verbiage for better clarity. |
| 4.4.27.5.6.5 | Updated the reference from IRM 1.15.23 to the Document 12990, Records Control Schedules. |
| 4.4.27.5.9 | Added a reference to Source Code 25, removed the reference to Project Code 150, and updated the remaining Project Codes. |
| 4.4.27.5.12.1 | Removed the step list and created a table. |
| 4.4.27.5.12.4 | Removed the bullet list and created a table. |
| 4.4.27.5.12.6 | Removed the reference to the AIMS help Desk and phone number and replace the information with a link to the Examination Knowledge Base site. |
| 4.4.27.5.13.3 | Removed the alpha list and created a table. |
| 4.4.27.5.13.4.1 | Updated the verbiage for better clarity. |
| 4.4.27.5.13.4.2 | Updated the verbiage for better clarity. |
| 4.4.27.5.13.4.3 | Updated the verbiage for better clarity. |
| 4.4.27.5.13.4.4 | Updated the verbiage for better clarity. |
| 4.4.27.5.13.4.5 | Updated the verbiage for better clarity. |
| 4.4.27.5.13.4.6 | Updated the verbiage for better clarity. |

| IRM Reference | Description |
|----------------------|---|
| 4.4.27.5.13.4.7 | Updated the verbiage for better clarity. |
| 4.4.27.5.16.2 (Note) | Updated the IRM reference to 2.9.1.18.2.3. |
| 4.4.27.5.17 | The material in IRM 4.4.27.5.17 is obsolete because CCP does not issue any CP notices and the procedures are no longer current. |
| 4.4.27.5.17.1 | The material in IRM 4.4.27.5.17.1 is obsolete because CCP does not issue any CP notices and the procedures are no longer current. |
| 4.4.27.5.18 | Section renumbered. This information is now located in IRM 4.4.27.5.17, Civil Penalty Credit Transcripts. Also, updated the verbiage for better clarity. |
| 4.4.27.5.18.1 | Section renumbered. This information is now located in IRM 4.4.27.5.17.1, Responsibility. |
| 4.4.27.5.18.2 | Section renumbered. This information is now located in IRM 4.4.27.5.17.2, Research Procedures. Also removed the previously obsoleted reference to Exhibit 4.4.27-13, changed the IRM reference from IRM 30(85)0 to IRM 20.1.1, Introduction and Penalty Relief, and updated the IRM reference of IRM 3.15.80 to IRM 3.24.8, Information Returns Processing. |
| 4.4.27.5.18.3 | Section renumbered. This information is now located in IRM 4.4.27.5.17.3, Applying Unresolved Credits. Updated the verbiage for better clarity. |
| 4.4.27.5.19 | Section renumbered. This information is now located in IRM 4.4.27.5.18, Examination Overage Report. |
| 4.4.27.5.19.1 | Section renumbered. This information is now located in IRM 4.4.27.5.18.1, Purpose. |

| IRM Reference | Description |
|---|---|
| 4.4.27.5.20 | Section renumbered. This information is now located in IRM 4.4.27.5.19, Multiple IDRS Case Control Report. |
| 4.4.27.5.20.1 | Section renumbered. This information is now located in IRM 4.4.27.5.19.1, IDRS Control Bases. Also updated the chapter referenced in the Document 6209 to the correct chapter. |
| 4.4.27.5.20.2 | Section renumbered. This information is now located in IRM 4.4.27.5.19.2, Purpose. |
| 4.4.27.6 | Updated the obsolete IRM reference to the Document 12990. |
| Exhibit 4.4.27-1 | Updated the cells of the table to be 508 compliant. |
| Exhibit 4.4.27-2 | Updated the cells of the table to be 508 compliant. Also removed the telephone number and updated the information with the AIMS Analyst Contact information. |
| Exhibit 4.4.27-3 (Note 1) | Removed the telephone number and updated the information with the AIMS Analyst Contact information. |
| Exhibit 4.4.27-6 (Codes 86, 87, 88, and 89) | Updated the verbiage with additional instructions for SB/SE Field Examination, Specialty Examination, and Large Business and International Examination, and added the reference to IRM 4.2.2, General Examining Procedures, Disaster Assistance Relief, for better clarity. |
| Exhibit 4.4.27-8 | Updated the table verbiage for better clarity. |

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.4.27, dated 12-22-2009.

AUDIENCE

IRS Independent Office of Appeals (Appeals), Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), and Taxpayer Services (TS) Employees that use AIMS.

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Director, Operations Support, Technology Solutions
Small Business/Self-Employed

4.4.27
Reports

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4.4.27-7 Format of the Reject Register

4.4.27-8 TC 424 Reject Codes and Action Indicated

| | |
|--|--|
| 4.4.27.1 (06-18-2025) Program Scope and Objectives | <ol style="list-style-type: none"> (1) Purpose: To provide guidance, instructions, and the form(s) used to update any errors found in the AIMS Tables, listings, reports, and miscellaneous action requests. (2) Audience: Appeals, LB&I, SB/SE, and TS employees that use AIMS. (3) Policy Owner: The Director, SB/SE Technology Solutions, who is under the Director, Operations Support. (4) Program Owner: Exam Systems and Projects, General Exam Systems Support. (5) Primary Stakeholders: Appeals, LB&I, SB/SE, and TS. |
| 4.4.27.1.1 (06-18-2025) Background | <ol style="list-style-type: none"> (1) This chapter contains information on the following Audit Information Management System (AIMS) tables, listings, reports and miscellaneous action reports. |
| 4.4.27.1.2 (06-18-2025) Authority | <ol style="list-style-type: none"> (1) IRM 2.8.1, Introduction to AIMS REALTIME Processing provides the requirement for a new information management system for Examination. |
| 4.4.27.1.3 (06-18-2025) Roles and Responsibilities | <ol style="list-style-type: none"> (1) Users of AIMS have the responsibility of maintaining the data fields on the AIMS records by updating field values correctly and reporting closing actions taken on the taxpayer's (TP) account, as determined during the audit process. (2) Users of AIMS have the responsibility of maintaining the final closing actions to complete the adjustment to be sent to MF and to ensure AIMS and examination results are correct. |
| 4.4.27.1.4 (06-18-2025) Program Management and Review | <ol style="list-style-type: none"> (1) AIMS program reports are available to Headquarters Office and field personnel. (2) AIMS program reports provide timely and reliable information to monitor the current year's examination plan, as well as specific programs reports and statistical tables. |
| 4.4.27.1.5 (06-18-2025) Program Controls | <ol style="list-style-type: none"> (1) AIMS is accessed through Integrated Data Retrieval System (IDRS). (2) IDRS access is managed using Business Entitlement Access Request System (BEARS) request. (3) A background investigation and managerial approval is required for IDRS access. (4) A Personal Identity Verification (PIV) Smart Card and Personal Identification Number (PIN) are used to sign on to IDRS. |

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

4.4.27.1.6
(06-18-2025)

(1) The following is a list of terms and definitions used throughout this IRM Section:

Terms and Acronyms

| Acronym | Definition |
|---------|---|
| ADDR | AIMS Duplicate Records Report |
| AIMF | Audit Information Management File |
| AIMS | Audit Information Management System |
| AM | Accounts Maintenance |
| ARP | Audit Information Management System Report Processing |
| ASED | Assessment Statute Expiration Date |
| CC | Command Code |
| CCP | Centralized Case Processing |
| CP | Computer Paragraph |
| DC | Disposal Code |
| DLN | Document Locator Number |
| ECC-MEM | Enterprise Computing Center Memphis |
| ECC-MTB | Enterprise Computing Center Martinsburg |
| EGC | Employee Group Code |
| EIN | Employer Identification Number |
| EMIRS | Examination Management Information Reports System |
| EPP | Employee Plan Number |
| ERCS | Examination Returns Control System |
| ETR | Examination Time Report |
| IDRS | Integrated Data Retrieval System |
| IRP | Information Returns Processing |
| LB&I | Large Business and International |
| LCC | Large Corporate Compliance |
| MF | Master File |
| MFT | Master File Tax |
| NACL | Non-Assessed Closures Listing |
| NMF | Non-Master File |
| OBL | Outstanding Balance Listing |

| Acronym | Definition |
|----------------|---------------------------------|
| PBC | Primary Business Code |
| PCS | Partnership Control System |
| PIV | Personal Identity Verification |
| PIN | Personal Identification Number |
| PSP | Planning and Special Program(s) |
| RGS | Report Generating Software |
| SAA | Shared Administrative Associate |
| SB/SE | Small Business/Self -Employed |
| SSN | Social Security Number |
| TC | Transaction Code |
| TIF | Taxpayer Information File(s) |
| TIN | Taxpayer Identification Number |
| TP | Taxpayer |
| TS | Taxpayer Services |

4.4.27.1.7
(06-18-2025)
Related Resources

- (1) The following chart provides additional information for the reports created, the computing center the report is generated from, the frequency each report is generated, and useful IRM references and Exhibits.

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

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|-------------------------------------|
| Accomplishment Error Register Field SB/SE C | ARP 0540 Weekly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register Field LB&I C | ARP 2343 Weekly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register Campus C | ARP 0543 Weekly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus EITC (EGC 56XX- KCSC only) | ARP 0544 Weekly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - LB&I C | ARP 2041 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - SB/SE C | ARP 1941 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1844 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus BSC & CSC C | ARP 2144 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus Fresno C | ARP 2144 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus KCSC & EITC C | ARP 1944 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |
| Accomplishment Error Register - Campus MSC, OSC & PSC C | ARP 2844 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-4 |

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|---|
| Accounts Maintenance and Stat Transcript C | Weekly | IRM 4.4.27.5.15 |
| AIMS Charge-Outs C | AMS 0821 Weekly | See IRM 4.4.26, Examining Process - AIMS Procedures and Processing Instructions - Reopening/Reclosing/Reinputting Records |
| AIMS Duplicate Records Report C | AMS 8141 Weekly | IRM 4.4.27.5.6 |
| AIMS Labels C | AMS 0723 Weekly | See IRM 4.4.26, Examining Process - AIMS Procedures and Processing Instructions - Reopening/Reclosing/Reinputting Records |
| AIMS Monthly Unmatched Corr/Del List C | ARP 1240 Monthly | 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 | N/A |
| AIMS Weekly Update Report - SB/SE C | ARP 0840 Weekly | IRM 4.4.27.5.7 and Exhibit 4.4.27-6 |
| AIMS Weekly Update Report - Campus C | ARP 0843 Weekly | IRM 4.4.27.5.7 and Exhibit 4.4.27-6 |
| AIMS Weekly Update Report - LB&I C | ARP 0844 Weekly | IRM 4.4.27.5.7 and Exhibit 4.4.27-6 |
| Civil Penalty Credit Transcripts | N/A | IRM 4.4.27.5.17 |
| Corrections/Deletions Listing C | ARP 1240 Monthly | N/A |
| CRD (Correspondence Rec'd. Date) Overage List - Campus C | ARP 2540 Weekly | N/A |
| CRD (Correspondence Rec'd. Date) Overage Summary - Campus C | ARP 2541 Weekly | N/A |

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

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|--------------------|
| CRD (Correspondence Rec'd. Date) Overage List & Summary EITC (EGC 56XX-KCSC Only) | APR 2544 Weekly | N/A |
| CRD (Correspondence Rec'd. Date) Overage National Summary - TS C | ARP 2640 Weekly | N/A |
| CRD (Correspondence Rec'd. Date) Overage Summary - SB/SE C | ARP 2641 Weekly | N/A |
| Current Summary of Errors C | ARP 0144 Monthly | N/A |
| Desert Storm C | AMS 2541 Quarterly | N/A |
| Diagnostic Transcripts | Weekly | IRM 4.4.27.5.16 |
| EITC (Project Code 0613 EGC 5XXX) Recertification Notice and Inventory Listing C | AMS 7145 | N/A |
| Error Code - Summary Campus ANSC, ATSC & AUSC C | ARP 1846 Monthly | N/A |
| Error Code - Summary Campus BSC & CSC C | ARP 2146 Monthly | N/A |
| Error Code - Summary Campus FSC C | ARP 2146 Monthly | N/A |
| Error Code - Summary Campus KCSC C | ARP 1946 Monthly | N/A |
| Error Code - Summary Campus EITC (EGC 56XX KCSC Only) C | ARP 1944 Monthly | N/A |
| Error Code - Summary Campus MSC, OSC, PSC C | ARP 2846 Monthly | N/A |

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|--|
| Error Code - Summary C | ARP 1947 Monthly | N/A |
| Error Code Summary - LB&I C | ARP 2047 Monthly | N/A |
| Error Registers | N/A | IRM 4.4.27.5.5, Exhibit 4.4.27-2, Exhibit 4.4.27-3, Exhibit 4.4.27-4, and Exhibit 4.4.27-5 |
| Exam Overage Report | N/A | IRM 4.4.27.5.18 |
| Inventory Error Register SB/SE C | ARP 0540 Weekly | IRM 4.4.27.5.5, and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1843 Monthly | IRM 4.4.27.5.5, and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus BSC & CSC C | ARP 2143 Monthly | IRM 4.4.27.5.5, and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus Fresno C | ARP 2143 Monthly | IRM 4.4.27.5.7, and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus KCSC C | ARP 1943 Monthly | IRM 4.4.27.5.5, and Exhibit 4.4.27-3 |
| Inventory Error Register Campus - EITC (KCSC Only) | ARP 1944 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus MSC, OSC & PSC C | ARP 2843 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-3 |
| Inventory Error Register - LB&I C | ARP 2040 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-3 |
| Inventory Error Register - SB/SE C | ARP 1940 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-3 |
| Inventory Error Register - Campus C | ARP 1943 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-3 |

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

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|-------------------------------------|
| Inventory Error Register Campus - EITC (KCSC Only) | ARP 1944 Monthly | IRM 4.4.27.5.5 and Exhibit 4.4.27-3 |
| Inventory Validation Listings | AMS 5540 | Obsoleted 6/2003 |
| Mass Changes | AMS 9241 Weekly | Obsoleted 1/2006 |
| Multiple IDRS Case Control Report | | IRM 4.4.27.5.19 |
| Non-Assessed Closures Listing (NACL) C | AMS 7143 Weekly | IRM 4.4.27.5.12 |
| Non-Assessed Closures Listing (NACL - CCP) | AMS7147 Weekly | IRM 4.4.27.5.12 |
| No-Change Letters; list of weekly closures C | ARP2440 Weekly | N/A |
| No Change Letters; summary count of weekly closures with no change letters C | ARP 2441 Weekly | N/A |
| No Change Letters; list and summary count of weekly closures with no change letters (KCSC) C | N/A | N/A |
| Non-Examined Error Register - LB&I C | ARP 2042 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| Non-Examined Error Register - SB/SE C | ARP 1942 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| Non-Examined Error Register - Campus ANSC, ATSC, & AUSC C | ARP 1845 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| Non-Examined Error Register - Campus BSC & CSC C | ARP 2144 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|---|
| Non-Examined Error Register - Campus Fresno C | ARP 2145 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| Non-Examined Error Register - Campus KCSC & EITC C | ARP 1945 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| Non-Examined Error Register - Campus MSC, OSC & PSC C | ARP 2845 Monthly | IRM 4.4.27.5.7 and Exhibit 4.4.27-5 |
| SC Correspondence Audit Report by Program C | ARP 0340 Weekly | IRM 4.4.27.5.8 |
| SC Correspondence Audit Report by Program EITC (KCSC Only) C | ARP 0341 Weekly | IRM 4.4.27.5.8 |
| SC Correspondence Audit Report by Project Code C | ARP 2240 Weekly | IRM 4.4.27.5.8 |
| SC Correspondence Audit Report by Project Code - EITC (KCSC Only) C | ARP 2241 Weekly | IRM 4.4.27.5.8 |
| Skeletal Records Reports >30 (NF>120 DAYS) C | AMS 9541 Quarterly | IRM 4.4.27.5.9 |
| Status Workload Review Campus C | ARP 0940 Bi-weekly | IRM 4.4.27.5.10 |
| Table 4.0 - Returns with Statute Date Pending C | ARP 3040 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |
| Table 4.0 - Statute Date Pending List - LB&I C | ARP 3140 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and 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, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |

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

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|--|---|
| Table 4.0 SC - Returns with Statute Date Pending-Campus EITC (KCSC Only) C | ARP 2944 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |
| Table 4.0 Campus TEFRA (EGC 54XX and 58XX) | APR 2946 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |
| Table 4.1, Returns with Statute Date Pending SB/SE C | ARP 3041 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |
| Table 4.1, Statute Date Pending List - LB&I C | ARP 3141 Monthly | See IRM 25.6.23, Special Topic - Statute of Limitations -Examination Process-Assessment Statute of Limitations and IRM 4.4.27.5.1 |
| Table 4.2 - Table 4 Summary Counts Campus | ARP 2941 Monthly | N/A |
| Table 4.2 - Table 4 Summary Counts Campus EITC (KCSC Only) C | ARP 2945 Monthly | N/A |
| Table 4.2 Table 4 Summary Counts Campus TEFRA (EGC 54XX and 58XX). C | ARP 2947 Monthly | N/A |
| Table 10.1(B) - \$100,000 Case Listing, \$50,000 or Greater Delete Listing. M | Monthly | IRM 4.4.27.4.1 |
| Table 15 - Large Corporate Compliance (LCC) Listing | Monthly | IRM 4.4.27.4.2 |
| Table 16 - Whipsaw Case Listing | Monthly | IRM 4.4.27.4.3 |
| Table SC35 - Examination Program Monitoring - Campus C | See ARP 1540, 1541, 1640 and 1641 Monthly | IRM 4.4.27.5.2 |
| Table 36 - Examination Program Monitoring - SB/SE C | ARP 4340 Monthly | IRM 4.4.27.5.3 |

| Table/Report Title/Created at: C equals Campus M equals ECC-MTB - Enterprise Computing Center Martinsburg | Run Number Frequency | Text Number |
|--|---------------------------------|--------------------------------------|
| Table 36 - Examination Program Monitoring - LB&I C | ARP 4440 Monthly | IRM 4.4.27.5.3 |
| Table 37 - Examination Program Monitoring | Monthly | IRM 4.4.27.4.4 |
| Table SC38 - Service Center Examination Program Monitoring | Monthly | IRM 4.4.27.4.5 |
| TC 424 Overage Report C | AMS 7144 Weekly | IRM 4.4.27.5.11 and Exhibit 4.4.27-8 |
| TC 424 Reject Register Field SB/SE C | ARP 0740 Weekly | IRM 4.4.27.5.11 and Exhibit 4.4.27-8 |
| TC 424 Reject Register - Campus C | ARP 0743 Weekly | IRM 4.4.27.5.11 and Exhibit 4.4.27-8 |
| TC 424 Reject Register - Campus EITC (KCSC Only) C | ARP 0752 Weekly | IRM 4.4.27.5.11 and Exhibit 4.4.27-8 |
| TC 424 Reject Register - LB&I C | ARP 0744 Weekly | IRM 4.4.27.5.11 and Exhibit 4.4.27-8 |
| Unverified Assessment Listing - TS and SB/SE Campus C | AMS 4640 Monthly | IRM 4.4.27.5.13 |
| Unverified Assessment Listing - Campus EITC - KCSC only C | AMS 4644 Monthly | IRM 4.4.27.5.13 |
| Unverified Assessment Listing - CCP C | AMS 4641 Monthly | IRM 4.4.27.5.13 |
| Unallowable Items Frozen Refund Report | | IRM 4.4.27.5.14 |
| Weekly Purge List C | ARP 0640 Weekly | N/A |
| Weekly Purge List Summary C | ARP 0641 Weekly | N/A |

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

4.4.27.2 (06-18-2025) AIMS Reports

- (1) The Examination Management Information Reports System (EMIRS) 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 and produced from the AIMS database by the Enterprise Computing Center Martinsburg (ECC-MTB) for National Level reports and Enterprise Computing Center Memphis (ECC-MEM) for group level reports.

4.4.27.3 (06-18-2025) 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 ECC-MTB will be labeled as follows:
 - September: 1st FY Preliminary
 - October: 2nd FY Preliminary
 - November: FINAL FISCAL YEAR

4.4.27.4 (06-18-2025) AIMS Reports/Tables Generated by Enterprise Computing Center Martinsburg

- (1) Three types of tables are generated by the ECC-MTB:
 - 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 SC 38 only include information from campus Examination (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 the AIMS - Centralized Information System, (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 or 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
(06-18-2025)
**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 LCC (see Table 15) 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
(06-18-2025)
Working Table 10.1(B)

- (1) There are a variety of tools available to assist in working Table 10.1(B) such as Examination Returns Control System (ERCS), Master File (MF), Integrated Data Retrieval System (IDRS), and Report Generating Software (RGS). Exercise judgment to ensure the numbers are correct. For example, if AIMS and ERCS both show 10 hours spent on the case and the Exam Results on both systems reflect \$1 million dollars, even though both systems match, further research must be performed to confirm the entries are correct since the time and money amounts are inconsistent.
 1. Each month, verify time and money fields showing on each record that has one of the following symbols in front of the TP's name: ++ means that this record was closed this month and >> means that this record was corrected this month.
 2. For the records that are annotated ++ or >>, research ERCS. ERCS users must change their **User Group** to that of a CCP user. A user can change their user group from the **ERCS Group Menu**. Once changed, the user will go to the correct screen number 2 of the Full Display option.
 3. If the time and money amount fields on ERCS match the time and money amounts on the Table, and as the analyst verifying the information on the report, and it is determined that there is no need to research any further, then it can be assumed that the information is correct both on ERCS and AIMS.
 4. If the time and money amount fields do not match, or they are inconsistent, conduct additional research other sources such as RGS, MF, or by contacting the examination group if necessary.
 5. After research, if you determine the time field on AIMS is incorrect, prepare a Form 5349, Examination Correction Request, 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, Examination Correction Request, 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 assess-

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

ment is incorrect, contact CCP 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 correct ERCS, notate the discrepancy on the Table.

- 4.4.27.4.2
(06-18-2025)
Table 15, Large Corporate Compliance (LCC) Listing
- (1) Table 15 is a listing of all cases with a LCC 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
(06-18-2025)
Working Table 15
- (1) Table 15 is worked the same way as Table 10.1(B). IRM 4.4.27.4.1.1 for additional information.
- 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 TP’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 (ETR) 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
(06-18-2025)
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. IRM 4.4.27.2, for additional information.
- (2) The reports will be emailed to the area office or the campuses will produce, print, and distribute the reports.
- (3) Submit an IRWorks ticket if AIMS tables are incomplete or not legible.

4.4.27.5.1
(06-18-2025)

**Table 4.0 and 4.1 -
Statute Control Reports**

- (1) See IRM 25.6.23, Examination Process-Assessment Statute of Limitations Controls for statute information.

4.4.27.5.1.1
(06-18-2025)

**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, Timely Mailing Treated As Timely Filing And Paying, as well as the general provisions of IRC 6501, Limitations On Assessment And Collection. For additional information regarding IRC 7502, see IRM 25.6.1, Statute of Limitations Processes and Procedures. The AIMS database 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 an Assessment Statute Expiration Date (ASED) of 180 days or less.
- (3) The statute tables must be worked as shown below. Use red ink when annotating the table.

| Procedures for Working Statute Control Report: |
|--|
| Research the listing on AIMS to eliminate those accounts which have been closed or transferred out. |
| If a case has been closed, place a "C" in front of the TP name and indicate the Disposal Code (DC) and date it was closed in column 11. |
| If a case has been transferred, place a "T" in front of the TP name. Indicate the date it was transferred and where in Column 11. |
| Notify the manager having custody of the case with the imminent ASED. 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 database. |
| 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). |
| Ensure that there is a corresponding Form 895, Notice of Statute Expiration (or its equivalent) in the Statute Control File. Where no Form 895, Notice of Statute Expiration exists, the group's Shared Administrative Associate (SAA) should locate the return or case file and notify the responsible examiner that proper statute control must be established. If there has never been a record of this return, notify the manager who will initiate a search for the return. |
| Verify that the ASED is correct on the table and on Form 895, Notice of Statute Expiration. 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 ASED. |

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Procedures for Working Statute Control Report:

Locate the return or 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 TP’s name to indicate that the return has been located.

If the return was ordered but not yet received, place an “O” in front of the TP’s 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.

If research shows that the return or case file is currently missing, see IRM 4.4.27.5.12.4 for additional procedures.

The group SAA should bring the discrepancy between the Statute Control File date and the table date to the attention of the responsible examiner and group manager.

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 SAA.

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.

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
(06-18-2025)

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 an employee using CC AMAXU on a previously closed record) and deletion records (generated by an employee using CC AMSTUB or AMSTUR on a previously closed record) are matched to the originally closed records. If there is no match, the record is not posted to the reports history file and is listed on the AIMS Monthly Unmatched Corrections/Deletion Report.

- 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 (for example, 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
(06-18-2025)
Correcting Errors
- (1) See the referenced exhibit for error code explanations and corrective actions for the three types of records.
 - Exhibit 4.4.27-4 for Accomplishment Error
 - Exhibit 4.4.27-5 for Non-Examined Errors
 - Exhibit 4.4.27-3 for Inventory Errors
 - (2) The CC (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 month’s 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

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rejected to the ARP 1941, 1944 and 2041 registers. This happens when instructions on how to complete Item 24 on Form 5344, Examination Closing Record, 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
(06-18-2025)
Disposition

- (1) Each error register produced will be retained and disposed of in accordance with Document 12990, Records Control Schedules.

4.4.27.5.6
(06-18-2025)
AIMS Duplicate Records Report (ADRR)

- (1) The AIMS Duplicate Records Report (ADRR) is a weekly computer generated listing identifying TP accounts currently under AIMS control, that have been previously received from MF.

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
(06-18-2025)
Format

- (1) Returns are listed in the ADRR by TP identification number (TIN). Each item contains (reading left to right) the file source, Master File Tax (MFT) code or employee plan number, tax period, and TP name, together with Audit Information Management File (AIMF) information (includes the current EGC, status code, source code, and the area office code to which the return is assigned) and opening information (new information from MF which consists of the EGC, source code, project code, special 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, or *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 the message REF appears:

1. Use CC AMDISA on AIMS to determine the new TIN.

2. Use CC AMDISA to determine the EGC, 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
(06-18-2025)
CLP

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

| If closed account is in Status Code | Then |
|-------------------------------------|--|
| 80–89 | Prepare Form 3210, Document Transmittal, listing all ADRR information with the notation “PCS Linkage Attempted, Return Closed to Appeals” and send it to the PSP Support Manager in the area office listed in the AIMF column. |
| N/A | The PSP Support Manager will contact the Appeals officer and advise him or her of the new potential issue indicated by the source code or special project code in the opening column. Procedures for this prompt notification will be developed locally. |
| 90 | Prepare Form 3210, Document Transmittal, 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. |
| N/A | 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. |

4.4.27.5.6.4.3
(06-18-2025)
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:

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1. Opening column source code is 01 or 02 (DIF Automatic or Selection), respectively—no further action is necessary.
2. Opening column EGC 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 EGC 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 EGC is other than 1998 and 2998 — Use CC TXMOD or MFTRA to obtain the current DLN. Then use CC ESTABD to requisition the return. Prepare Form 3210 , Document Transmittal, and send it to the 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 4.4.26 , Reopening/Reclosing/Reinputting Records, are met.
5. AIMF Status Code 90 and opening EGC is 1998 or 2998 (case opened and closed on copy of returns; original return is being transferred in), complete Form 3210, Document Transmittal, and send it to the PSP Support Manager with information from the 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 , Document Transmittal, 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 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
(06-18-2025)
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, Document Transmittal, with the information from the 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 CC AMDISA to determine the EGC of the return. The PSP Support Manager will then notify the examiner to whom the return has been assigned of the additional examination issue identified by the source code or project code in the opening column. Procedures for accomplishing this prompt notification will be developed locally.

4.4.27.5.6.5
(06-18-2025)
Disposition

- (1) The ADRR may be destroyed in accordance with Document 12990, Records Control Schedules.

4.4.27.5.7
(02-08-1999)
AIMS Weekly Update Reports

- (1) Changes to a TP's account at MF 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 MF which affects their AIMS records. Some examples are listed below:
 - the TP has been identified as potentially dangerous (*PDT*),
 - the TP has filed an amended return,
 - the TP's account has been assigned to the Criminal Investigation function.

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 EGC.
 - 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 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
(06-18-2025)
**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 database over 30 days and Non-filer skeletal accounts (Source Code is 12, 24, 25, 44, or 65, or the Project code is 0149, 0154, 0156, 0437, 0438, or 0449) which have been on the database 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 PBC, EGC, 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 service center.
 - b. If no aging is specified, the Status Workload Review list will age cases as follows:

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| 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 TC 424 fails to post to MF.

4.4.27.5.11.1 (02-08-1999) Responsibility

- (1) The register is distributed weekly to each examination function that is responsible for taking corrective action.

4.4.27.5.11.2 (12-22-2009) Format

- (1) The rejected accounts are listed alphabetically by EGC 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 EGC.

4.4.27.5.12.1 (06-18-2025) Format

- (1) The following information items appear on the NACL:

| NACL Format |
|---|
| STAT ALRT |
| Note: If the ASER is within 180 days, two asterisks (**) will appear in this column. |

| |
|------------------------------------|
| NACL Format |
| TIN and file source |
| MFT |
| Tax period |
| PBC |
| EGC |
| Disposal code/Appeals closing code |
| Disposal date |
| TC 300 IND |
| Audit results |
| Assessment results |
| Statue date |
| 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 or 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 unpostable. Contact the service center tax examiner to determine if service center 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.

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4.4.27.5.12.4
(06-18-2025)

Missing Document

- (1) If, after all research has been completed, the original Form 5344 cannot be located, a new Form 5344, Examination Closing Record, can be remade. Additional research needed to remake the Form 5344, Examination Closing Record, may include, but is not limited to, the following:

| Additional research for Missing Documents: |
|---|
| AMDISA |
| TXMOD |
| Transcripts (MF or CFOL) |
| Transcripts (MF or CFOL) |
| Area Office, Campus, or 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, Examination Closing Record, 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 Document Code 47.

4.4.27.5.12.6
(06-18-2025)

Programming Problem

- (1) If research of the NACL indicates a programming problem exists, contact one of the Headquarters AIMS Analysts for assistance. The *AIMS/ERCS Staff Listings* can be found on the Examination Knowledge Base site.

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 Taxpayer Information File (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 Adjustment Pending (AP), Pending Action (PN), Resequenced (RS), Corrected Unpostable (CU), and Nullified Unpostable (NU). Pending transaction for Unpostable (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:

| Unverified Assessment Listing Format: |
|---|
| TIN |
| MFT |
| Tax Period |
| TP Name |
| PBC |
| TC 300 Amount (TIF amount) |
| Total Assessment Amount (AIMS amount) |
| Transaction Status |
| Transaction Date |
| 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 MF, further research will be necessary. When reviewing items appearing on the list, consideration should be given to the type of pending condition.

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4.4.27.5.13.4.1
(06-18-2025)
“AP”

- (1) If the transaction is showing Adjustment Pending, shown by the literal “AP”, then use the chart below.

| 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
(06-18-2025)
“PN”

- (1) If the transaction is Pending, shown by the literal “PN”, then use the chart below:

| 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. |
| N/A | 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 ran properly. |

4.4.27.5.13.4.3
(06-18-2025)
“RS”

- (1) If the transaction is considered a Resequencing transaction, shown by the literal “RS”, then use the chart below.

| 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 (06-18-2025) "UN" | (1) The transaction is considered an open unpostable If the TC 300 is reflected on TIF has the literal "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 (06-18-2025) "CU" or "NU" | (1) If the transaction is considered a corrected unpostable, it will contain the literal "CU". If the transaction is considered a nullified unpostable, it will contain the literal "NU". Check to see what action the unpostable function used for resolution. Monitor to ensure MF posting and TIF update. |
| 4.4.27.5.13.4.6 (06-18-2025) "DU" | (1) If the TC 30X transaction is reflected on TIF as a deleted unpostable, shown by the literal "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 (06-18-2025) "DQ" | (1) If a transaction was deleted by Quality Review, the pending status of the 30X will contain the literal "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 , Examination Correction Request, is used for CC AMAXU input. Chief of Examination Operations designates personnel authorized to approve Form 5349 , Examination Correction Request 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 |

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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 IMF 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 TP'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 and 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 MF generate transcripts to the Accounts Maintenance (AM) or Statute Units in the campuses. These transcripts identify TP 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 MF. Some AM and statute transcripts require action by TS to avoid processing delays and repeated TP contact. If Examination is controlling the case and the type of transcript generated requires sending a copy of the return to TS so they can continue processing or contacting the TP for additional information.

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 Individual Master File (IMF) and Business Master File (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 or 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 ASED will expire within 180 days on cases that meet the AM criteria above. Verify the ASED is correct.

4.4.27.5.15.2.1
(06-18-2025)
Statute Not Imminent

- (1) In a case where the ASED is not considered imminent, update if needed and;
- a. Only a copy of the return is needed to continue processing:

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| If the AIMS status code | And | Then campus |
|--|-----------------------------|--|
| is less than or equal to 08 | the return is not available | will not send the request to Examination. |
| is greater than 08 | N/A | 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. |
| Note: (Follow-up transcripts will be generated periodically until the condition is corrected so, at some point, the return should be accessible). | N/A | N/A |

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

| If the AIMS status code | Then the campus |
|--------------------------------------|--|
| is less than or equal to 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 ASER 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

- (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.

- (2) The following types of diagnostic transcripts are discussed:

- DIAG-P Transcripts
- DIAG-Q Transcripts

Note: If a Diagnostic Transcript is forwarded to Examination, contact your IDRS Support Staff for assistance or refer to IRM 2.9.1.18.2.3 , Procedures for Disposition of DIAG-P Transcripts, for additional information.

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

- (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.

- (2) The three types of transcripts most likely to be referred to Examination are:

- 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 MF. 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 MF with a transaction posting.

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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 every 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
(06-18-2025)

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) When a TC 290 is input with .00 on a civil penalty module, it will generate a TC 240 with .00 which will also post on MF.
- (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.

4.4.27.5.17.1
(02-08-1999)

Responsibility

- (1) The transcript will be issued to the function responsible for asserting the particular penalty.

4.4.27.5.17.2
(06-18-2025)

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 Social Security Number (SSN)), Non-Master File (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 document code 54 or 47 documents (look for an unassessed penalty listed on the audit work papers or the payment voucher) from files or correspond with the TP and ask the TP why the payment was submitted.
 4. If research or the TP's response indicates a penalty needs to be assessed, route to the responsible area.
 5. If you cannot determine correct application of the payment or you do not receive a response, apply the payment per the instructions in IRM 4.4.27.5.17.3, 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 20.1.1, Introduction and Penalty Relief , for a list of all civil penalties and an explanation of each. See IRM 3.24.8, Information Returns Processing, for additional information concerning penalty assessment processing.

4.4.27.5.17.3
(06-18-2025)

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 the credit is | Then transfer the credit to the |
|------------------------------|----------------------|--|
| Not 48, 58, or 65 | under a year old | Unidentified Remittance File. Use Form 2424, Account Adjustment Voucher. |
| (Doc code not applicable) | over one year old | Excess Collections File. Use Form 8758, Excess Collections File Addition. |
| 48, 58, or 65 | (age not applicable) | Excess Collections File. Use Form 8758 , Excess Collections File Addition. |

- (2) If it has been determined that the payment belongs to the TP, research the TP's account for other tax periods or MFT's on the Outstanding Balance List (OBL). Research includes examination of the tax return and or payment posting voucher, as well as written or telephonic contact with the TP. Apply the credit as follows:

| If debit balance is | Then |
|----------------------------------|---|
| less than the credit | manually transfer credit to debit balance account/module and manually transfer remaining credit to the Excess Collections. File |
| equal to or less than the credit | release the freeze and let the computer offset. |

4.4.27.5.18
(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.

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4.4.27.5.18.1
(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.

4.4.27.5.19
(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.

4.4.27.5.19.1
(06-18-2025)

IDRS Control Bases

- (1) IDRS Case Control and Action History data are reflected on CC 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. Section 14 of Document 6209, IRS Processing Codes and Information, contain examples of the different codes listed in the IDRS control base.

4.4.27.5.19.2
(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
(06-18-2025)

Retention of Tables/Reports

- (1) See Document 12990, Records Control Schedules for retention periods.

Exhibit 4.4.27-1 (06-18-2025)

Tables 10.1(B), 15 and 16 Explanation of Symbols

| Left Side of Page (Current Month/Reporting Cycle | N/A | N/A | Right Side of Page | N/A |
|---|-------------------|--|-----------------------|--|
| ++ | Additions | Accomplishments included in the cumulative accomplishment statistics for the Fiscal Year. | N/A | N/A |
| -- | Deletions | Accomplishments subtracted from the cumulative accomplishment statistics for the Fiscal Year and now reside in Examination's inventory (Open Case Database). | N/A | N/A |
| >> | Corrections | Adjustments or modifications to accomplishments included in the cumulative accomplishment statistics for the Fiscal Year. | N/A | N/A |
| << | 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. | N/A | N/A |
| N/A | N/A | N/A | N/A | The history or audit trail in the computer is reflected by a series of literals. |

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

Exhibit 4.4.27-1 (Cont. 1) (06-18-2025)

Tables 10.1(B), 15 and 16 Explanation of Symbols

| Left Side of Page (Current Month/Reporting Cycle) | N/A | N/A | Right Side of Page | N/A |
|--|-----|-----|-----------------------|--|
| N/A | N/A | N/A | (ERROR) | Record was in error in the current action taken cycle and was not included in the statistics. |
| N/A | N/A | N/A | ?? | Absolute dollar value is equal in two or more of the following dollar fields: Revenue Base Protection, CUM ASSESSED, Unagreed, Manual Assessed, Adjustment Amount. |
| N/A | N/A | N/A | PFY | Prior fiscal year closing that is returned from Appeals or reopened in the current fiscal year. |
| N/A | N/A | N/A | CFY | Current fiscal year closing that matches a prior fiscal year closing. |
| N/A | N/A | N/A | NET | Net result of computer subtracting a current fiscal year record from a prior fiscal year record. |
| N/A | N/A | N/A | CGD | Computer generated delete to delete a computer generated net. |

Exhibit 4.4.27-1 (Cont. 2) (06-18-2025)

Tables 10.1(B), 15 and 16 Explanation of Symbols

| Left Side of Page (Current Month/Reporting Cycle | N/A | N/A | Right Side of Page | N/A |
|---|------------|------------|-------------------------------|---|
| N/A | N/A | N/A | ORG | Current year original closing that does not match a current or prior fiscal year closing. |
| N/A | N/A | N/A | DEL | Deletes a current fiscal year closing. |
| N/A | N/A | N/A | REP | Replaces a deleted current fiscal year closing. |
| N/A | N/A | N/A | COR | Correction made in the current fiscal year. |
| N/A | N/A | N/A | PYR | Prior year closing. |
| N/A | N/A | N/A | CPY | Correction of prior year closing. |

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

Exhibit 4.4.27-2 (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|---|---|
| N/A | 0000 | Record was previously invalid but is now valid | N/A | See Note 2 |
| N/A | 0105 | MFT-CD is invalid | 2 numeric digits | See Note 1 |
| N/A | 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 |
| N/A | 0111 | AIMS-BOD-CD is invalid | Valid Codes are: 1: TS 2: SB/SE 3: LB&I | CC AMSOC can only be input on open records. |

Exhibit 4.4.27-2 (Cont. 1) (06-18-2025)
Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|--|------------|--|--|---|
| N/A | 0112 | EMPLOYEE- TYPE-CD is invalid | Valid Codes are: 1: Revenue Agent 2: Tax Auditor or Tax Compliance Officer 5: Campus Exam (Service Center) | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0113 | INDUSTRY- AREA-CD is invalid | If the PBC 2, valid INDUSTRY-AREA- Codes are: 01-07 12-14 | CC AMSOC can only be input on open records. |
| N/A | 0114 | DIRECTOR- TERRITORY-CD is invalid (EGC 5XXX not included) | Valid Codes are: 000-900 980 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0115 | LM- TERRITORY-CD is invalid (EGC 5XXX not included): | If PBC, then the 3 valid codes are: 00-50 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |

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

Exhibit 4.4.27-2 (Cont. 2) (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 0116 | LCC INDICATOR is invalid (EGC 5XXX not included) | N/A | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0401 | AIMS-BOD-CD/ INDUSTRY- AREA-CD is invalid. | If AIMS BOD is 1, valid AREA-CD must be: 90-94 | CC AMSOC can only be input on open records |
| N/A | 0404 | AIMS-BOD-CD/ EMPLOYEE- TYPE-CD is invalid | If AIMS BOD code is 1, then employee type must be: 5 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0406 | AIMS-BOD-CD/ SECONDARY- BUSINESS-CD/ EMPLOYEE- TYPE-CD is invalid | If AIMS-BOD code is 1 and employee type code is 5, then secondary business code must be 00000 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |

Exhibit 4.4.27-2 (Cont. 3) (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 0407 | EMPLOYEE GROUP CD/PBC invalid | If EGC is 5600- 5699 then PBC must be 194 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0501 | AIMS-BOD-CD/ INDUSTRY- AREA-CD is invalid | IF AIMS-BOD Code is 2, then AREA-CD must be: 01-07, 12-14, or 95-99 | CC AMSOC can only be input on open records |
| N/A | 0502 | AIMS-BOD-CD/ INDUSTRY-AREA- CD/DIRECTOR- TERRITORY-CD/ AIMS-STATUS-CD is invalid | If AIMS BOD Code is 2 and Status Code is greater than 07, and Area Code is 01-07 then, Territory Code must be a valid Territory Code | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |

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

Exhibit 4.4.27-2 (Cont. 4) (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 0503 | PRIMARY- BUSINESS-CD/ LM-TERRITORY- OFFICE-CD is invalid | If AIMS BOD code is 2, then LM Territory Code must be zeroes. | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0504 | AIMS-BOD-CD/ EMPLOYEE- TYPE-CD is invalid | IF AIMS-BOD-CD is 2, then EMPLOYEE- TYPE-CD must be 1, 2, or 5 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0505 | AIMS-BOD-CD/ EMPLOYEE- TYPE-CD/ INDUSTRY- AREA-CD is invalid | If AIMS-BOD-CD is 2 and EMPLOYEE- TYPE-CODE is 5, then AREA-CD must be 95-99. | CC AMSOC can only be input on open records. |
| N/A | 0506 | AIMS-BOD-CD/ SECONDARY- BUSINESS-CD/ EMPLOYEE- TYPE-CD | If AIMS BOD code is 2 and Employee Type Code is 5 then SBC must be 00000 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |

Exhibit 4.4.27-2 (Cont. 5) (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|--|---|
| N/A | 0508 | AIMS-BOD-CD/ INDUSTRY-AREA- CD/EMPLOYEE- TYPE-CD | If AIMS BOD code is 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 | Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Exami- nation Correction Request (closed) |
| N/A | 0601 | AIMS-BOD-CD/ INDUSTRY- AREA-CD | If AIMS BOD code is 3 and the Status Code is greater than 08, then the INDUSTRY-CD must be 01-06 or 15 | CC AMSOC can only be input on open records |
| N/A | 0602 | AIMS-BOD-CD/ INDUSTRY-AREA- CD/DIRECTOR- TERRITORY-CD | If AIMS BOD CODE is 3, then the SBC must be valid | Form 5348, AIMS/ ERCS Update (Examination Update) (open)Form 5349, Examination Cor- rection Request (closed) |

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

Exhibit 4.4.27-2 (Cont. 6) (06-18-2025)

Common Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last two digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|--|---|
| N/A | 0603 | PRIMARY- BUSINESS-CD/ DIRECTOR- TERRITORY-CD/ LM-TERRITORY- OFFICE-CD | If AIMS BOD code is 3, then the SBC must be valid. | Form 5348, AIMS/ ERCS Update (Examination Update) (open)Form 5349, Examination Cor- rection Request (closed) |
| N/A | 0604 | AIMS-BOD-CD/ EMPLOYEE- TYPE-CD | If AIMS-BOD-CD is 3, then EMPLOYEE- TYPE-CD must be 1 or 2 | Form 5349, Exami- nation Correction Request CC AMAXU Item 49 |

Exhibit 4.4.27-3 (06-18-2025)

Common Error Codes and Corrective Actions

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|------------|------------------------------------|------------------------|---|
| 0000-0604 | N/A | N/A | Exhibit 4.4.27-2 |
| 1100 | AIMS-ACTIVITY-CD | 3 numeric digits | Form 5349, Examination Correction Request CC AMAXUE Item 27 |
| 1101 | AIMS-AGING-REASON-CD | 2 numeric digits | Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU |
| 1103 | AIMS-STATUS-CD | 2 numeric digits | Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU |
| 1104 | AIMS-SOURCE-CD | 2 numeric digits | Form 5349, Examination Correction Request CC AMAXUE Item 26 |
| 1106 | EMPLOYEE-GROUP-CD | 4 numeric digits | Form 5348, AIMS/ERCS Update (Examination Update) CC 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 | Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU |
| 1121 | RET-POSTING-YR | 4 numeric digits | See Note 1 |

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

Exhibit 4.4.27-3 (Cont. 1) (06-18-2025)

Common Error Codes and Corrective Actions

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|------------|---|---|--|
| 1122 | TIN | 9 numeric digits | See Note 1 |
| 1123 | SPECIAL-PROJECT-CD | 4 numeric digits | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |
| 1124 | SECONDARY-BUSINESS-CD invalid | 5 numeric digits | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |
| 1130 | AIMS-SOURCE-CD/CLAIM- AMT | If source code is 30 then claim amount must be greater than zero. | Form 5348, AIMS/ ERCS Update (Examination Update) CC 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 the 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 | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |

Exhibit 4.4.27-3 (Cont. 2) (06-18-2025)
Common Error Codes and Corrective Actions

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|------------|---|--|---|
| 1141 | EMPLOYEE GROUP-CD/ AIMS-STATUS-CD | If Status Code is 10 or greater (except 50-59) then the EGC must be 1001–1997, 1999, or 2001–2997 | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |
| 1142 | LCC-IND/ EMPLOYEE- TYPE-CD | If employee type code is 2 LCC -IND cannot be 1. If employee type code is 5 and PBC is not 298 or 398, then LCC -IND cannot be 1 | Form 5348, AIMS/ ERCS Update (Examination Update) CC 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 |
| 1144 | AIMS-SOURCE-CD/CLAIM- AMT | If source code is 31 then claim amount must be zero | Form 5349, Exami- nation Correction Request CC AMAXUE Item 21 |
| 1145 | AIMS-BOD-CD/INDUSTRY- AREA -CD/AIMS-STATUS- CD/ EMPLOYEE-TYPE-CD | If EMPLOYEE-TYPE-CD is 1, and STATUS-CD is less than 08, then if AIMS-BOD-CD must be 3, the INDUSTRY-CD must be 01-06, 09, or 98 | Form 5348, AIMS/ ERCS Update (Examination Update) CC 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 EGC is 5XXX and the 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 050 or 051, then the PBC must be 212 | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |
| 1563 | PBC/AGING REASON CODE | If the Aging Reason Code is 99, the PBC must not be 309 | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |

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

Exhibit 4.4.27-3 (Cont. 3) (06-18-2025)**Common Error Codes and Corrective Actions**

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|-------------------|--|--------------------------|--|
| 1565 | STATUTE-OF-LIMITATIONS-DT/STATUTE-EXTENSION-TYPE | Only one must be present | Form 5348, AIMS/ ERCS Update (Examination Update) CC AMSTU |

Exhibit 4.4.27-4 (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|-------------|---|------------------|--|
| N/A | 0000 - 0604 | N/A | N/A | Exhibit 4.4.27-2 |
| N/A | 2101 | DISP-CD | 2 numeric digits | Form 5349, Exami- nation Correction Request CC AMAXU Item 13 |
| N/A | 2102 | AIMS- SOURCE-CD | 2 numeric digits | Form 5349, Exami- nation Correction Request CC AMAXU Item 26 |
| N/A | 2103 | AIMS- ACTIVITY-CD | 3 numeric digits | Form 5349, Exami- nation Correction Request CC AMAXU Item 27 |

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

Exhibit 4.4.27-4 (Cont. 1) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 2109 | CORRECTION-CD | Value Meaning 0: Report extrac- tion (add) 1: Correction to an original report ex- traction (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 |
| N/A | 2110 | SPECIAL- PROJECT-CD | 4 numeric digits | Form 5349 , Ex- amination Correction Request CC AMAXUE Item 40 |
| N/A | 2111 | PRIOR-AIMS- STATUS-CD | 2 numeric digits | See Note 1 |

Exhibit 4.4.27-4 (Cont. 2) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|-------------------|---|
| N/A | 2113 | EMPLOYEE GROUP -CD | 4 numeric digits | Form 5349, Exami- nation Correction Request CC AMAXUE Item 50 |
| N/A | 2114 | DELQ-RET-CD | 1 numeric digit | Form 5349, Exami- nation Correction Request CC AMAXUE Item 37 |
| N/A | 2115 | EXAM-CLAIM- TYPE | 1 alpha character | Form 5349, Exami- nation Correction Request CC AMAXUE Item 24 |
| N/A | 2116 | EXAM- TECHNIQUE-CD | 1 numeric digit | Form 5349, Exami- nation Correction Request CC AMAXUE Item 30 |
| N/A | 2117 | EXAMINERS- GRADE | 2 numeric digits | Form 5349, Exami- nation Correction Request CC AMAXUE Item 31 |

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

Exhibit 4.4.27-4 (Cont. 3) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|-------------------|--|
| N/A | 2118 | WHIPSAW-CD | 1 alpha character | Form 5349, Examination Correction Request CC AMAXUE Item 401 |
| N/A | 2119 | NOL-INDICATOR | 1 numeric digit | Form 5349, Examination Correction Request CC AMAXUE Item 45 |
| N/A | 2120 | RPT-EXTRACT-CYC | 6 numeric digit | See Note 1 |
| N/A | 2121 | EXAM-START-DT | 6 numeric digits | See Note 1 |
| N/A | 2122 | OPENING-CREATION-DT | 8 numeric digits | See Note 1 |
| N/A | 2123 | PRIOR-AIMS-STATUS-DT | 8 numeric digits | See Note 1 |
| N/A | 2130 | RET-POSTING-YR | Must be numeric | See Note 1 |
| N/A | 2131 | TIN | Must be numeric | See Note 1 |
| N/A | 2132 | CLAIMS-HOURS | Must be numeric | See Note 1 |
| N/A | 3133 | MANUAL-ASSESS-AMT | Must be numeric | See Note 1 |

Exhibit 4.4.27-4 (Cont. 4) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|-------------------|-------------------|
| N/A | 2134 | EXAM-CLAIM- AMT- DISALLOWED | Must be numeric | See Note 1 |
| N/A | 2135 | EXAM-ASSESS- CUM-AMT | Must be numeric | See Note 1 |
| N/A | 2136 | AIMS-RESULTS- AMT | Must be numeric | See Note 1 |
| N/A | 2137 | CLAIM-AMT | Must be numeric | See Note 1 |
| N/A | 2138 | DELINQUENT- RETURN-AMT | Must be numeric | See Note 1 |
| N/A | 2139 | AMENDED- RETURN-AMT | Must be numeric | See Note 1 |
| N/A | 2140 | NOL-CF- DISALLOWED- AMT | Must be numeric | See Note 1 |
| N/A | 2141 | CREDIT-CF- DISALLOWED- AMT | Must be numeric | See Note 1 |
| N/A | 2142 | CF-CREDIT-TYPE | 1 Alpha Character | See Note 1 |

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

Exhibit 4.4.27-4 (Cont. 5) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|---|--|
| N/A | 2143 | FAX- AGREEMENT-IND | Must be 0 or 1 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 416 |
| N/A | 2150 | DISP-CD/AIMS- RESULTS-AMT | If DC is 03, 04, 07–13, the AIMS results must be other than zero | Form 5349, Exami- nation Correction Request CC AMAXUE Item 13 |
| N/A | 2151 | DISP-CD/APPL- CD/AIMS- ACTIVITY-CD/ EXAM- UNAGREED-AMT | If DC 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 | Form 5349, Exami- nation Correction Request CC AMAXU Item 13 |
| N/A | 2152 | DISP-CD/AIMS- RESULTS-AMT | If DC is 02, then AIMS results must be zero | Form 5349, Exami- nation Correction Request CC AMAXU Item 13 |

Exhibit 4.4.27-4 (Cont. 6) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|--|---|
| N/A | 2153 | DISP-CD/AIMS RESULTS-AMT | If DC is 34, then AIMS results must be negative | Form 5349, Exami- nation Correction Request CC AMAXU Item 13 |
| N/A | 2154 | DISP-CD/CLAIM- AMT | If DC is 34, then claim amount must be present | Form 5349, Exami- nation Correction Request CC AMAXU Item 13 |
| N/A | 2155 | DISP-CD/DISP-DT | If DC is 05 or 06, then disposal date must be before 10/01/1979 | Form 5349, Exami- nation Correction Request— CC AMAXU Item 13 |
| N/A | 2156 | APPL-CD/DISP- CD/AIMS- ACTIVITY CD/ EXAM- UNAGREED-AMT | If DC 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 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 18 |

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

Exhibit 4.4.27-4 (Cont. 7) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE-TYPE-CD: First digit of the EGC LM-TERRITORY-CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|--|------------|--|--|---|
| N/A | 2157 | DISP-CD/AIMS ACTIVITY-CD/ EXAM- ADJUSTMENT- AMT | If DC is 03–13 and Activity Code is non-taxable (224, 287–290, 480–483, 489, or 992) then Exam Adjustment Amount must be present | Form 5349, Examination Correction Request CC AMAXUE Item 13 |
| N/A | 2158 | DISP-CD/APPL- CD/AIMS- ACTIVITY-CD/ MANUAL- ASSESS-AMT/ EXAM-ASSESS- CUM-AMT | If DC 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 Examination Assessment Cumulative amount must be present | Form 5349, Examination Correction Request CC AMAXUE Item 13 |

Exhibit 4.4.27-4 (Cont. 8) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 2159 | DISP-CD/DELQ- RET-CD/AIMS- ACTIVITY-CD/ AIMS-RESULTS- AMT/DISP-DT | If DC 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 | Form 5349, Exami- nation Correction Request AMAXUE Item 13 |
| N/A | 2160 | DISP-CD/AIMS- ACTIVITY-CD/ MANUAL- ASSESS-AMT 001–199 | If DC is 01 or 02 and Activity Codes other than 001- 199, then manual assessment amount must be zero | Form 5349, Exami- nation Correction Request CC AMAXUE Item 13 |
| N/A | 2161 | DISP-CD/AIMS- ACTIVITY CD/ RPT-FILE- SOURCE-CD/ APPL-CD | If DC 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 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 16 |

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

Exhibit 4.4.27-4 (Cont. 9) (06-18-2025)
Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE-TYPE-CD: First digit of the EGC LM-TERRITORY-CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|--|------------|--|--|---|
| N/A | 2162 | EXAM-CLAIM-AMT-DISALLOWED/CLAIM AMT/DISP-CD/AIMS-ACTIVITY-CD | If DC is 02 and Activity Code not 001–199 then Claim Amount and Exam Claim Amount Disallowed must both be zero | Form 5349, Examination Correction Request CC AMAXUE Item 13 |
| N/A | 2163 | AIMS-SOURCE-CD/CLAIM-AMT | If Source Code is 30 then Claim Amount must be present | Form 5349, Examination Correction Request CC AMAXUE Item 21 |
| N/A | 2164 | RETURN-RECVD-DT/AIMS-ACTIVITY-CD | If Activity Code is 202-223, 225–290, 495, 496, or 530–539, then Return Received Date must be valid | See Note 1 |
| N/A | 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 | Form 5349, Examination Correction Request CC AMAXU Item 28 Item 23 |

Exhibit 4.4.27-4 (Cont. 10) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|---|--|
| N/A | 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 | Form 5349, Exami- nation Correction Request CC AMAXU Items 21, 22, 23, and 24 |
| N/A | 2168 | MANUAL- ASSESS-AMT/ AIMS- ACTIVITY-CD | If Activity Code is 224, 287–290, 480–483, 489, or 992 Manual As- sessment Amount cannot be present | Form 5349, Exami- nation Correction Request CC AMAXU Item 35 |
| N/A | 2169 | IE-DOLLAR- PERCENT/IE- TIME-PERCENT | If International Examiner Dollar is present then Inter- national Examiner Time must be present | Form 5349, Exami- nation Correction Request CC AMAXU Items 402 and 403 |
| N/A | 2170 | EXAM-CLAIM- AMT- DISALLOWED/ DISP-CD | If DC is 34 then Claim Amount Dis- allowed cannot be present | Form 5349, Exami- nation Correction Request CC AMAXU Item 22 |

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

Exhibit 4.4.27-4 (Cont. 11) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|--|
| N/A | 2171 | DISP-CD/CLAIM- HOURS | If DC is 34 then Claim Hours cannot be present | Form 5349, Exami- nation Correction Request CC AMAXU Item 23 |
| N/A | 2172 | DISP-CD/ EXAMINERS-TIME | If DC is 34 then Examiners Time cannot be present | Form 5349, Exami- nation Correction Request CC AMAXU Item 28 |
| N/A | 2173 | DISP-CD/NOL-CF- DISALLOWED- AMT | If DC is 02 then NOL CF Disal- lowed Amount must be zero | Form 5349, Exami- nation Correction Request CC AMAXU Item 44 |
| N/A | 2174 | DISP-CD/CREDIT CF-DISALLOWED AMT | If DC is 02 then the Credit CF Dis- allowed Amount must be zero | Form 5349, Exami- nation Correction Request AMAXU CC Item 46 |

Exhibit 4.4.27-4 (Cont. 12) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|---|---|
| N/A | 2175 | NOL-CF- DISALLOWED- AMT/NOL INDICATOR | If NOL-CF- Disallowed Amount is greater than zero, then NOL Indicator must be a 1 or 3 | Form 5349, Exami- nation Correction Request CC AMAXU Item 45 |
| N/A | 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 Disal- lowed is zero then CF Credit Type must be blank | Form 5349, Exami- nation Correction Request CC AMAXU Item 47 |
| N/A | 2180 | EXAM- TECHNIQUE-CD/ EMPLOYEE- TYPE-CD | If EMPLOYEE- TYPE-CD is 1 2 5 then, TECHNIQUE-CD must be: 3 1, 2, 4, 6, or 7 1, 2, 4, 6, or 7 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 30 |

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

Exhibit 4.4.27-4 (Cont. 13) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 2181 | AIMS-ACTIVITY- CD/EMPLOYEE- TYPE-CD | If EMPLOYEE- TYPE-CD is 2, then Activity Code must be: 000–199, 202, 203, 209, 213, 215, 217, 266-284, 287-289, 463-469, 471, 472, 473, 480-483, 495, 496, 991, or 992 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 27 |
| N/A | 2182 | RELATED-TIN/ RELATED-FILE- SOURCE-CD/ RELATED-MFT- CD/RELATED- NAME-CTRL/ RELATED-TAX- PRD | If RELATED-TIN is present, and the related MFT is 52 or 53, then RELATED-FILE- SOURCE and RELATED- RETURN- ALPHA-CD must be present else all five must be present | Form 5349, Exami- nation Correction Request CC AMAXUE Items 405, 406, 407, and 408 |

Exhibit 4.4.27-4 (Cont. 14) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|---|---|
| N/A | 2183 | EMPLOYEE- GROUP-CD | EMPLOYEE- GROUP-CD must be 1001–1997, 1999, or 2001–2997 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 29 |
| N/A | 2184 | EMPLOYEE- TYPE-CD/CASE- GRADE | If EMPLOYEE- TYPE-CD is 1XXX, then the second digit of grade of case must be 1, 2, or 3 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 32 |
| N/A | 2186 | CORRECTION- CD/RPT- EXTRACTION- CYC | If employee type correction code is 4 then the report extraction cycle must be a prior fiscal year | See Note 1 |
| N/A | 2187 | SOURCE-CD/ CLAIM-AMT | If Source Code is 31, then claim amount must be zero | Form 5349, Exami- nation Correction Request CC AMAXUE Item 21 |

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

Exhibit 4.4.27-4 (Cont. 15) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|--|---|
| N/A | 2188 | LARGE-CASE- CONDITION-CD/ EMPLOYEE- TYPE-CD | If LARGE-CASE- CONDITION- CODE is 1, then EMPLOYEE- TYPE-CD must be 1 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 29 |
| N/A | 2190 | DISP-CD/DISP- DT/AIMS- RESULTS-AMT | If DC is 01 and disposal date is 01/01/199 or later, then results amount must be zero | Form 5349, Exami- nation Correction Request CC AMAXUE Item 13 |
| N/A | 2191 | EXAM- TECHNIQUE-CD/ EMPLOYEE- TYPE-CD/ DISP-CD | If EXAM- TECHNIQUE-CD is 6 and EMPLOYEE- TYPE-CD is 5, then DISP-CD must be 10 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 13 |
| N/A | 2192 | FAX- AGREEMENT-IND/ DISP-CD | If FAX- AGREEMENT-IND is 1, then DISP-CD must be 03, 04, 08, 09, or 12 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 13 |

Exhibit 4.4.27-4 (Cont. 16) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|--|---|--|
| N/A | 2541 | FRAUD-COND-CD | 2 numeric digits | Form 5349, Examination Correction Request CC AMAXUE Item 38 |
| N/A | 2542 | IE-DOLLAR-PERCENT | 2 numeric digit. If the EGC is 1XXX then must be numeric | Form 5349, Examination Correction Request CC AMAXUE Item 403 |
| N/A | 2543 | IE-TIME-PERCENT | 2 numeric digits. If the EGC is 1XXX, then must be numeric | Form 5349, Examination Correction Request CC AMAXUE Item 403 |
| N/A | 2562 | DELQ-RET-CD/ DELINQUENT RETURN-AMT/ DISP-DT | If DELINQUENT-RETURN-CD is 1 or 2, and disposal date is 01/01/1999 or later and the ACTIVITY-CD is other than 001-199, then the DELINQUENT-RETURN-AMT must be present | Form 5349, Examination Correction Request CC AMAXUE Item 414 |

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

Exhibit 4.4.27-4 (Cont. 17) (06-18-2025)

Accomplishment Error Codes and Corrective Actions

| Definitions: AIMS-BD-CD: First digit of the PBC AREA-CD: Second and Third digits of the PBC DIRECTOR-CD (LB&I only): First 3 digits of SBC EMPLOYEE- TYPE-CD: First digit of the EGC LM-TERRITORY- CD: last 2 digits of SBC TERRITORY-CD (SB/SE only): First 3 digits of SBC | Error Code | Validity/ Consistency Check Item(s) | Computer Check | Corrective Action |
|---|------------|---|--|---|
| N/A | 2563 | PBC/AGING- REASON-CD invalid | Aging Reason Code 99 is not valid with PBC 309 | Form 5349, Exami- nation Correction Request CC AMAXUE Item 403 |
| N/A | 4102 | EXAMINERS- TIME-NET/ DISP-CD | If DC is 01–13, then Examiners Time net cannot be less than zero. | Form 5349, Exami- nation Correction Request CC AMAXUE Item 28 See Note 2 |
| N/A | 4103 | CLAIMS-HOURS- NET/DISP-CD | If DC is 01–13, then Claims Hours net cannot be less than zero. | Form 5349, Exami- nation Correction Request CC AMAXU Item 23 See Note 2 |

Note 1: If this field is identified as an error, contact one of the Headquarters AIMS Analyst for assistance. The *AIMS/ERCS Staff Listings* can be found on the Examination Knowledge Base site.

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 (06-18-2025)

Non-Examined Error Codes

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|------------|------------------------------------|---|---|
| 0000-0604 | N/A | N/A | Exhibit 4.4.27-2 |
| 3101 | DISP-CD | 2 numeric digits | Form 5349, Examination Correction Request CC AMAXUE Item 13 |
| 3102 | AIMS-SOURCE-CD | 2 numeric digits | Form 5349, Examination Correction Request CC AMAXUE Item 26 |
| 3103 | AIMS-ACTIVITY-CD | 3 numeric digits | Form 5349, Examination Correction Request CC 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 | Form 5349, Examination Correction Request CC 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 |

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

Exhibit 4.4.27-5 (Cont. 1) (06-18-2025)

Non-Examined Error Codes

| Error Code | Validity/Consistency Check Item(s) | Computer Check | Corrective Action |
|------------|------------------------------------|---|---|
| 3116 | RET-POSTING-YR | 4 numeric digits | See Note 1 |
| 3117 | TIN | 9 numeric digits | See Note 1 |
| 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. | Form 5349, Examination Correction Request CC 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 is other than 28, 29, 33, or 99, then Claim Amount must be zero | Form 5349, Examination Correction Request CC 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 | Form 5349, Examination Correction Request CC AMAXUE Item 13 |
| 3124 | SOURCE-CD/DISP-CD | If Source Code is 45, then disposal code must be 45 | Form 5349, Examination Correction Request CC AMAXUE Item 13 |

Note 1: If this field is identified as an error, contact one of the Headquarters AIMS Analyst for assistance. The *AIMS/ERCS Staff Listings* can be found on the Examination Knowledge Base site.

Exhibit 4.4.27-6 (06-18-2025)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|------|--|---|
| 01 | TC 910 has posted at MF indicating account is assigned to the Criminal Investigation (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 TP is under active investigation by CI function.* | Contact CI function |
| 04 | TC 911 or 912 posted at MF reversing TC 910 or 914.* | Contact CI function |
| 05 | TC 340 or 341 has posted at MF. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | Ensure Form 3198, Special Handling Notice for Examination Case Processing, is included with the case file indicating "Restricted Interest." Interest on tax adjustments for that specific year must be computed manually. |
| 06 | TC 340 or 341 has been reversed at MF. Not generated if: Status Code is 00 - 08 EGC is 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 only. |
| 09 | TP's name has changed at MF.* | Update case file with new TP name. |
| 10 | TP's Second Name Line has changed at MF.* | Update case file with new TP second name line. |
| 11 | TC 670 has posted at MF indicating that a payment was received.* | Payments credited to TC 670 will be refunded to the TP if there is no outstanding liability posted to MF. If it is appropriate, contact the TP to explain why the payment is being (or has been) refunded. |
| 12 | TC 670 has been reversed at MF.* | Information only. |

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

Exhibit 4.4.27-6 (Cont. 1) (06-18-2025)

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 database 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 MF reflects as the TP'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 TP'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 | TP's Street Address has changed at MF.* | Update case file with new address. Destroy any unused address labels and requisition new labels, if appropriate. |
| 19 | TP'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 ASER. |
| 21 | TC 480 has been reversed at MF.* | The reversing of the TC 480 impacts the ASER. Check MF for the new ASER. |

Exhibit 4.4.27-6 (Cont. 2) (06-18-2025)
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 is 00 EGC is 1000 or 2000 Transfer To PBC is 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 is 00 EGC is 1000 or 2000 | If the skeletal account should be reinstated, reinput Form 5345-D, Examination Request-ERCS (Examination Returns Control System) Users. 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 database 60 months after input. | Establish database 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 MF was reversed. If not, input a REQ 77 with a TC 421. Reinput a new Form 5345-D, Examination Request-ERCS (Examination Returns Control System) Users to reestablish AIMS controls if applicable. |
| 28 | TC 520 with Closing Code 81, 83, or 85–89 has posted to MF. Collectibility Indicator equals 1.* | N/A |
| 29 | The Currently Not Collectible (CNC) indicator has been set. This occurs when any tax period is identified as CNC. Collectibility Indicator equals 2.* | Refer to IRM 5.16.1, Currently Not Collectible for additional information. |
| 30 | The Collection Status 26 indicator has been set. This occurs when any tax period is updated to Status 26. Collectibility Indicator equals 3.* | Contact the Revenue Officer and coordinate Examination closing of any deficiency with Collection. |
| 42 | TC 917 or 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 CI for all tax modules of the specified TP. It can also indicate that an abusive tax shelter return, with a suspended refund, is under consideration.* | Contact CI function. |

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

Exhibit 4.4.27-6 (Cont. 3) (06-18-2025)
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 CI for the year specified for the specified TP.* | Contact CI function. |
| 45 | TC 916 has posted at MF, indicating a return for another tax year (module) of the same TP is under active investigation by CI 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 is 51 and EGC is 1XXX or 2XXX. | Follow local bankruptcy procedures. |
| 53 | Reversal of TC 520. Not generated if: Status Code is 51 and EGC is 1XXX or 2XXX. | If Statutory Notice of Deficiency was issued, determine the default date. Recompute Statute Date. See IRM 25.6.23, Examination Process-Assessment Statute of Limitations Controls. |
| 55 | The account has remained on AIMS as a TC 424 record for over 30 days. Not generated if: Status Code is 00 EGC is 1000 or 2000 | Contact your AIMS Coordinator who will contact IDRS Support Unit. |
| 56 | The account has remained on AIMS as a TC 424 record for over 60 days. Not generated if: Status Code is 00 EGC is 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 is 00 - 08 EGC is 1XXX or 2XXX | N/A |
| 61 | 1099 Filer Deactivated. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | N/A |

Exhibit 4.4.27-6 (Cont. 4) (06-18-2025)
AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|------|--|--|
| 62 | Estimated Tax Payment Reversed. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | No longer need to address estimated tax penalty. |
| 63 | Estimated Tax Payment Posted. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | Must address estimated tax penalty. |
| 64 | TC 77X Reversed. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | No longer need to address special interest computations. |
| 65 | TC 77X Posted. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | Must address special interest computations. |
| 66 | TP's SSN or EIN has been changed at MF. Not generated if status code is 00. | Update case file with new TIN. |
| 67 | Statute Date Updated - Occurs when an ASER is established at MF on an SFR record. | Ensure correct statute on all systems. |
| 69 | Innocent Spouse Status Applied For.* | Contact Innocent Spouse Coordinator. |
| 70 | Potentially Dangerous Taxpayer (PDT) Indicator (TC 971 AC 271).* | Caution when dealing with TP. |
| 71 | TC 34X equals TC 780 Posted to MF. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | If TC 34X present, a TC 34X must be present on the Form 2859, Request for Quick or Prompt Assessment or Form 5344, Examination Closing Record. If TC 780 posted contact Collection as an OIC has been submitted. |
| 72 | TC 34X-780 Reversed. Not generated if: Status Code is 00 - 08 EGC is 1XXX or 2XXX | No longer need to address TC 34X or 780 issues. |
| 86 | Disaster Victim Indicator is 1 TC 971/AC 86 posted at MF.* | Campus Examination: Contact your Disaster Coordinator. SB/SE Field Examination, Specialty Examination, and LB&I Employees: Refer to IRM 4.2.2 , General Examining Procedures, Disaster Assistance Relief. |

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

Exhibit 4.4.27-6 (Cont. 5) (06-18-2025)

AIMS Weekly Update Report Codes

| Code | Description | Action Needed |
|------|--|--|
| 87 | Disaster Victim Indicator is 2 TC 971/AC 87 posted at MF.* | Campus Examination: Contact your Disaster Coordinator. SB/SE Field Examination, Specialty Examination, and LB&I Employees: Refer to IRM 4.2.2 , General Examining Procedures, Disaster Assistance Relief. |
| 88 | Disaster Victim Indicator is 3 TC 971/AC 86/87 posted at MF.* | Campus Examination: Contact your Disaster Coordinator. SB/SE Field Examination, Specialty Examination, and LB&I Employees: Refer to IRM 4.2.2 , General Examining Procedures, Disaster Assistance Relief. |
| 89 | Disaster Victim Indicator is 4 Disaster Ended - posted at MF.* | Campus Examination: Contact your Disaster Coordinator. SB/SE Field Examination, Specialty Examination, and LB&I Employees: Refer to IRM 4.2.2 , General Examining Procedures, Disaster Assistance Relief. |
| 90 | IRC 7508 Activated. Indicates that the TP is a Desert Storm participant. Not generated if EGC is 1XXX or 2XXX. | Contact your Desert Storm Coordinator. See Combat Zone Chapter. |
| 91 | IRC 7508 Suspense Lifted. Indicates that the TP has returned from Desert Storm. Not generated if EGC is 1XXX or 2XXX. | If the examination is being resumed, update AIMS with the recomputed ASER 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 is 1XXX or 2XXX. | Ensure that statute date is correct. |

Note: * Not generated if the Status Code is 00 - 08 or if the Status Code is 5X and the EGC is 1XXX or 2XXX.

Exhibit 4.4.27-7 (06-18-2025)
Format of the Reject Register

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

| Employee Group | Sub-group |
|----------------------|--|
| Appeals | N/A |
| Employee Plans | N/A |
| Exempt Organizations | N/A |
| Examination | <ul style="list-style-type: none"> • Exam Operations at the Campus • Campus Classification • PBC Group Requests • PBC Other Requests |

Each rejected item contains three lines of information:

- The first line (identified with the literal "MF") contains information from MF 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 database at the time the rejected item was received on magnetic tape.
- The third line repeats the 4-digit reject code and its literal translation.

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

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: | Section B: |
|---|------------|
| <p>Service Center Examination rejects involve two subgroups:</p> <p>1. Campus requisitions of returns or database for Service Center Compliance purposes: These returns can be identified by EGC 5XXX in Item 16 of the or Item 26 of the AIMS line of the reject register. The AIMS record will usually be a skeletal account (Item 25 equals F1).</p> <p>2. Tax Shelter or other computer generated requests where the return is already in Service Center Compliance inventory: The returns can be identified by an EGC other than 5XXX in Item 16 of the MF line but with 5XXX in Item 26 of the AIMS line.</p> | N/A |

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

Exhibit 4.4.27-7 (Cont. 1) (06-18-2025)

Format of the Reject Register

| Section A: | Section B: |
|---|------------|
| <p>Service Center Classification rejects involve three subgroups:</p> <ol style="list-style-type: none"> 1. Campus requisitions of returns or database 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 EGC (Item 16) is not 5XXX. 2. Campus computer identified projects where the return or database 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 MF 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). 3. 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 MF line. | N/A |
| <p>PBC/SBC Group Request rejects involve no additional subgroups. SBC group requisitions of returns database can be identified by the EGC 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.</p> | N/A |
| <p>PBC/SBC Other Request rejects involve three subgroups. All three subgroups can be identified by the fact that the Status Code is other than 10, 12, 13, 17 or 18.</p> <ol style="list-style-type: none"> 1. PBC/SBC requests that are computer generated (tax shelter, DATC, etc.) can be identified by the absence of any AIMS File line information. 2. 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) 3. PBC/SBC requests that originate from Partnership Control System can be identified by status 99 in Item 3 of the report Header line. | N/A |

Exhibit 4.4.27-7 (Cont. 2) (06-18-2025)
Format of the Reject Register

| Section A: | Section B: |
|------------|---|
| N/A | This section provides a line by line description of the TC 424 Reject Register (Non-status 99 and Status 99). |
| N/A | 1. PBC/SC/AP-PBC/Service Center/Appeals Code: For all PBC requests this is always the TC 424 PBC Code. If campus request (EGC 5XXX in Item 2) and Item 16 is blank, this will be the PBC "of record". Campus has requested a return for campus. If campus request (EGC 5XXX in Item 2) and Item 16 has an entry, this will be the TC 424 PBC Code. Campus has requested a return for an PBC. |
| N/A | 2. GRP-CD: EGC of the requester: |
| N/A | 3. STATUS: Status Code of the requester. For all PCS CC TSLOD rejects, the status will be 99, otherwise, it will be the status input on the request document. |
| N/A | 4. Title: TC 424 Rejects. |
| N/A | 5. Page Number: |
| N/A | 6. Run Date: |
| N/A | 7. TIN/File Source: |
| N/A | 8. MFT/Plan Number: |
| N/A | 9. Tax Period: |
| N/A | 10. Name Control/Check Digit: |
| N/A | 11. MF TP 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 name. For Reject Code 97, this entry will be the same name line that was present when the account was removed to the retention register if it is the same as the current 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 MF. |
| N/A | 12. Primary Business Code: |
| N/A | 13. Extra Information: TC 424 cycle or date. |

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

Exhibit 4.4.27-7 (Cont. 3) (06-18-2025)

Format of the Reject Register

| Section A: | Section B: |
|------------|---|
| N/A | 14. TC 424 Reject Code: See Item 30 for explanation of the codes. |
| N/A | 15. Employee Group Code: Present only when campus has requested a return for PBC, and is the EGC input by campus TC 424 action. |
| N/A | 16. Source Code: From TC 424 input. |
| N/A | 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. |
| N/A | The following (19-28) are per AIMS 424 Request: |
| N/A | 18. AIMS Action Code Literal: (DLT equals record has been deleted from AIMS). |
| N/A | 19. AIMS Status Code: |
| N/A | 20. Name Control/Check Digit: |
| N/A | 21. Project Code: If both the Push Code and Project Code are used on the TC 424 request, the project will appear here. |
| N/A | 22. Name: |
| N/A | 23. Primary Business Code: |

Exhibit 4.4.27-7 (Cont. 4) (06-18-2025)
Format of the Reject Register

| Section A: | Section B: |
|------------|---|
| N/A | <p>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:</p> <p>BLANK: No data base account</p> <p>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).</p> <p>F1 Skeletal Account: This is the most frequently encountered condition. It indicates that the terminal requisition contained a flaw which had caused 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.</p> <p>F2 Residual Transfer Record: The account being rejected was a full account on the database, but was transferred to another PBC. The rejected record and any documents related to the record should be forwarded to the transferee area.</p> <p>F3 Restricted Account: This condition should not be encountered since restricted accounts are no longer utilized within the AIMS system.</p> <p>F4 Changed TIN Record: This condition should not be encountered, since MF originated TIN changes would be addressed to the new TIN on the AIMS database. In the event the condition is encountered, obtain an AMDISA print of the "change from" account as well as the "changed to" account and forward to the appropriate employee group for resolution.</p> |
| N/A | 25. Employee Group Code: |
| N/A | 26. Source Code: |
| N/A | 27. Return Request Indicator: See Item 18 for explanation. |
| N/A | 28. TC 424 Reject Code: See Item 15 for explanation. |

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

Exhibit 4.4.27-7 (Cont. 5) (06-18-2025)

Format of the Reject Register

| Section A: | Section B: |
|------------|---|
| N/A | 29. Explanation of Reject Code: 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 , General Unpostables, or Document 6209 , IRS Processing Codes and Information. If not available, contact the AIMS Coordinator in the area or the Chief, Examination Branch at the campus. |

Exhibit 4.4.27-8 (06-18-2025)

TC 424 Reject Codes and Action Indicated

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). For example, Reject Code 1590: 159 is the UPC and 0 is the RC. See IRM 4.4.27.5.11.

| IMF Reject Code: | Explanation: | Action Needed: |
|-------------------------|--|--|
| 1330 | Combat Zone Indicator is present at MF | See IRM 4.4.1 Introduction for additional information |
| 1510 | No account on MF | (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-D, Examination Request-ERCS (Examination Returns Control System) Users, using correct SSN or name control/check digit. If SSN and name control are correct |
| 1521 | Name Control Mismatch | The name control on the TC 424 does not match the name control at MF |
| 1590 | Valid or Invalid SSN | If name control is valid per the DM1 tape: Master File will try to merge the account quarterly. 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. |

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

Exhibit 4.4.27-8 (Cont. 1) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|--------------------------|---|
| 1605 | Unreversed TC 420 or 424 | <p>(1) Indicates the return is charged to Examination. The PBC that is charged with the return on MF is identified on the MF line under the PBC column.</p> <p>1. If PBC Codes are Different then 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.</p> <p>2. If PBC Codes are the Same then this indicates there is an open TC 420 or 424 at MF 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 MF 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.</p> <p>(3) Returns with Special Program Source Codes. Special program source codes include:</p> <ul style="list-style-type: none"> • 04, Multiple Filers • 11, Studies, Tests, and Research • 13, Married Filing Separate • 85, Information Document Match -Wages • 86, Information Document Match -All Others |

Exhibit 4.4.27-8 (Cont. 2) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|--------------|---|
| | | <p>If a return earmarked for one of these special programs is already open in Examination, the campus will take these steps:</p> <ul style="list-style-type: none"> • Prepare Form 3210, Document Transmittal, with reject information such as TIN, MFT, Tax Period, Name Control, and date of register. <p>—Write the action taken and date on the reject register: Additional issue—sent to _____ on (date).</p> <p>a. When the status code is other than 90: Send Form 3210 , Document Transmittal with reject register, a full AIMS display, and any computer generated output document such as transcripts attached, to the employee group and PBC office of the campus identified as charged with the return.</p> <p>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.</p> <p>c. When no record can be found on local or out of area AIMS files: Research MF 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 MF using IDRS input. After reversal has posted, reinput account through AIMS terminals. Attach all source documents such as Form 5345-D , Examination Request-ERCS (Examination Returns Control System) Users, transcripts, and other attachments to the return.</p> |

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

Exhibit 4.4.27-8 (Cont. 3) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|---|---|
| 1608 | TC 494 SNOD Issued | A TC 494 means that a SNOD was issued to the TP by Campus Exam, usually the ASFR unit. |
| 1610 | Check Digit Mismatch | N/A |
| 1730 | TC 424 with Push Code 036 attempting to post to a module with a TC 150 already posted | N/A |
| 1735 | No Return (TC 150) Posted | N/A |
| 1770 | Scrambled SSN for Tax Period and MFT | N/A |
| 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 MF. Pull a TXMOD to determine (via the IDRS Control Base) the Special Agent (SA) in Criminal Investigation (CI) assigned to the case. Contact the SA to determine if: Exam's TC 424 will be force posted by CI | If a TC 150 has Posted , then AIMS will become a full record (in status code 00) without reinputting the TC424. Correct the status code. If a TC 150 has Not Posted , the TC 424 will be present on MF but there will be no AIMS record. Control these nonfilers on AIMS with Form 5354 (NMF). |
| 1851 | TC 930 at MF | (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 MF, 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 MF | N/A |

Exhibit 4.4.27-8 (Cont. 4) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|--|--|
| 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, Master File Entity Change to add the TP's name line to the IMF. When CC ENMOD or INOLES shows the Form 2363 has posted, reinput the request. |
| 1970 | Module sent to retention register before: <ul style="list-style-type: none"> 1/18/97 for IMF records 1/01/99 for BMF records Module sent to retention register after: <ul style="list-style-type: none"> 01/17/97 for IMF records 12/31/98 for BMF records | Before: Campus Examination will initiate action to re-establish the account on MF to Retention File. The account is marked on AIMS as a retention register case. AIMS will automatically re-send a TC 424 to MF every 2 weeks starting 56 days and 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 MF 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 , Examination Correction Request. After: Input CC IMFOLB or BMFOLB. Do not reinput. AIMS will automatically resend a TC 424 to MF every 2 weeks starting 56 days and ending 3 months from the original reject date. |
| 29XX | Invalid Data | Contact one of the Headquarters AIMS Analysts for assistance. |
| 3011 | No account on MF | (1) EIN or Name Control may be incorrect. Check the EIN and Name Control/Check Digit against transcript for that tax period; if different, re-input appropriate Form 5345-D, Examination Request-ERCS (Examination Returns Control System) Users, using correct EIN or Name Control/Check Digit. |
| 3031 | Name Control Mismatch | (1) The name control on the TC 424 does not match the name control at Master File. |

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

Exhibit 4.4.27-8 (Cont. 5) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|---|--|
| 3071 | Tax period mismatch | (1) Check fiscal month filing requirement for BMF account by checking a transcript or ENMOD and reinput. |
| 3091 | MFT or tax period mismatch or Filing Requirements need to be established | a) Determine correct tax period and MFT from transcript and reinput with corrected information. b) If tax period and MFT are correct, input Form 2363, Master File Entity Change to add filing requirements. c) 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 MF | N/A |
| 3111 | Module Transferred out of MF | N/A |
| 3141 | TC 424 Push Code 036 attempting to post to a tax module that is not valid for push code 036 | N/A |
| 3142 | TC 424 Push Code 036 attempting to post to a tax module with a TC 150 already posted | N/A |
| 3143 | TC 930 at MF | This can indicate two conditions: a) A return has posted to MF (TC 150) and under "Additional Info" it is indicated that a TC 930 has also posted to MF. Secure a transcript to indicate which area input the TC 930. Coordination with CI in that area is necessary. b) No return has posted to MF, 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 | N/A |

Exhibit 4.4.27-8 (Cont. 6) (06-18-2025)

TC 424 Reject Codes and Action Indicated

| IMF Reject Code: | Explanation: | Action Needed: |
|------------------|---|---|
| 3271 | No return (TC 150) posted | (1) If a return has net 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 | Check Digit Mismatch | Check transcript or ENMOD for MFT and tax period. If filing requirements need to be changed, prepare Form 2363, Master File Entity Change and forward for terminal input. When ENMOD shows correction, reinput request. |
| 3305 | No return (TC 150) posted and an unreversed TC 424 posted | 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 CI. See Additional Info entries for the area that initiated the TC 914 and the cycle it posted to MF. |
| 3401 | No date of death in module | Input date of death via Form 2363, Master File Entity Change. Wait for posting, then reinput request again. |
| 3471 | Module on retention register | See IMF Reject Code 1970. |
| 49XX | Invalid Data | Contact one of the Headquarters AIMS Analysts for assistance. |

