



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.35

APRIL 24, 2023

EFFECTIVE DATE

(04-24-2023)

PURPOSE

- (1) This transmits a complete revision with changes for IRM 4.4.35, Audit Information Management System (AIMS) - Validity and Consistency, Procedures and Processing Instructions, Unpostable Resolution.

BACKGROUND

- (1) This IRM section has been revised to reflect the current organizational structure and the IRM has been reorganized.

MATERIAL CHANGES

- (1) IRM 4.4.35 has been extensively revised throughout. Names of functional areas have been changed to reflect the current organizational structure and the IRM has been reorganized. A summary of significant changes is reflected below:

IRM Subsection	Content Change
IRM 4.4.35.1	Title was changed to Program Scope and Objectives . Information was added to clarify the IRM Purpose, Audience, AIMS Policy Owner and AIMS Program Owner .
IRM 4.4.35.2	Background information was added to clarify the procedure, which remains in this IRM and reference to procedure, no longer in this IRM.
IRM 4.4.35.3	Responsibility for procedure in this IRM is defined.
IRM 4.4.35.1	Merged "Overview" into "Responsibility", IRM 4.4.35.3.
IRM 4.4.35.1.1	Updated "Additional Reference Manuals".
IRM 4.4.35.2	Moved "Responsibility and Authority" to IRM 4.4.35.3.
IRM 4.4.35.3	Previous information for "Statute Protection" can be found in IRM 3.12.179.3.6, IRM 21.5.2.4.23.4, and IRM 21.5.5.3.1.2.
IRM 4.4.35.3.1	Previous information for "Category E2" can be found in IRM 3.12.32.19.1, IRM 3.12.37.20.2.1, and IRM 21.5.5.3.1.2.
IRM 4.4.35.4	Retitled "AIMS-General Information" to "CC AMCLS 'U' /Unpostable Indicators" and renumbered IRM 4.4.35.4.6.

IRM Subsection	Content Change
IRM 4.4.35.1	Title was changed to Program Scope and Objectives. Information was added to clarify the IRM Purpose, Audience, AIMS Policy Owner and AIMS Program Owner.
IRM 4.4.35.4.1	Previous information for CC “AMCLSU/LE” can be found in IRM 2.8.7.10, IRM 4.4.26.10, IRM 4.4.26.10.1, IRM 4.4.27.5.12, and IRM 4.4.27.5.13.4.4.
IRM 4.4.35.4.1.1	Previous information for “Exam Results” can be found in IRM 4.4.12.5.4, IRM 4.4.26.10.1.1, and IRM 4.4.26.10.2.1.
IRM 4.4.35.4.2	Previous information for “CC AMCLSU/PE” can be found in IRM 2.8.7.2, IRM 2.8.7.8, IRM 2.8.7.10, and IRM Exhibit 2.8.7-1(j).
IRM 4.4.35.4.2.1	Previous information for “Exam Results” can be found in IRM 2.8.7.10, IRM Exhibit 4.4.1-1, and IRM 4.4.26.10.1.1.
IRM 4.4.35.4.2.1.1	Previous information for “Open Inventory Cases” can be found in IRM 2.8.7.6, IRM 4.4.12.2.6, IRM 4.4.12.2.7, and IRM 4.4.26.10.1.1.
IRM 4.4.35.4.2.1.1.1	Previous information for “Example” can be found in IRM 4.4.12.2.7, IRM 4.4.12.5.21.2.1.1, IRM 4.4.12.5.21.2.2, and IRM 4.4.26.10.
IRM 4.4.35.4.2.1.2	Previous information for “Status 8X or 90 Case” can be found in IRM 2.8.7.6, IRM 2.8.7.10, IRM 4.4.12.2.7, IRM 4.4.26.2, IRM 4.4.26.10.1, and IRM 4.4.26.10.2.
IRM 4.4.35.4.2.1.2.1	Previous information for “Example” can be found in IRM 2.8.7.2, IRM 2.8.7.6, and IRM 2.8.7.10.
IRM 4.4.35.5	Renumbered “Resolving Unpostables without Source Documents” to IRM 4.4.35.7.
IRM 4.4.35.6	Previous information for “Civil Penalty Module Unpostables” can be found in IRM 3.17.244.5.2, IRM Exhibit 3.17.244-1, IRM 3.17.244.4.2, IRM 20.1.2.2.9, IRM 20.1.2.3.7.5.1.3, IRM 20.1.6.2.1, and IRM 25.25.10.8.2.
IRM Exhibit 4.4.35-1	Previous information for “IMF Unpostable Codes, Conditions and Resolutions” can be found in IRM 3.12.179, and IRM 3.13.122.
Exhibit IRM 4.4.35-2	Previous information for “BMF Unpostable Codes, Conditions and Resolutions” can be found in IRM 3.12.279 and IRM 3.13.222.

IRM Subsection	Content Change
IRM 4.4.35.1	Title was changed to Program Scope and Objectives. Information was added to clarify the IRM Purpose, Audience, AIMS Policy Owner and AIMS Program Owner.
Exhibit IRM 4.4.35-3	Previous information for “IRAF Unpostable Codes, Conditions, and Resolutions” can be found in IRM 3.12.179 and IRM 3.13.122.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.4.35, dated 12-29-2009.

AUDIENCE

Small Business/Self-Employed (SB/SE) and Wage and Investment (W&I) Employees.

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4.4.35

Unpostable Resolution

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4.4.35.1
(04-24-2023)
Program Scope and Objectives

- (1) Purpose: The procedures, which were in this IRM, pertained to the Examination Audit Process. The removed procedures do not pertain to the AIMS Information Technologies (IT) System, which is the subject of this IRM. New IRM references for the procedures previously located in this IRM are listed in the material changes. This section provides general instructions for Procedures and Processing Instructions, Unpostable Resolution. The Centralized Case Processing (CCP) procedures remaining in this IRM will be included in the new IRM 4.38.1, Exam Processing, Centralized Case Processing, Organization and Responsibilities.
- (2) The audience for this IRM Section will be Small Business and Self-Employed (SB/SE) and Wage and Investment (W&I).
- (3) AIMS Policy Owner: The Director: SB/SE Technology Solutions who is under the Director, Operations Support.
- (4) AIMS Program Owner: Exam Systems and Programs, Customer Service.
- (5) Program Goals: This chapter contains information and procedures on processing Unpostable Resolution for examination employees.
- (6) IRM deviations must be submitted in writing to the Director Small Business and Self-Employed (SB/SE) following instructions from IRM 1.11.2.2.4, When Procedures Deviate from the IRM.

4.4.35.2
(04-24-2023)
Background

- (1) The procedures, which were in this IRM, pertained to the Examination Audit Process. The procedures do not pertain to the AIMS IT System, which is the title of this IRM. IRM references are given in the material changes, for the procedures previously located in this IRM. CCP procedures, remaining in this IRM, will be included in the new IRM 4.38.1, Exam Processing, Centralized Case Processing (CCP), Organization and Responsibilities.

4.4.35.3
(04-24-2023)
Responsibility and Authority

- (1) This chapter applies to managers and individuals using the Generalized Unpostable Framework Data Store (GUF DS) to manage, assign, reassign, research, suspend, close, and/or review Examination unpostable cases.
- (2) CCP will make every effort to resolve Examination unpostables. If resolution cannot be made after all research has been conducted, CCP will work with the area office on a resolution.
- (3) If the unpostable cannot be corrected within a reasonable amount of time, use Command Code (CC) AMAXU 'E' to change the TC 300 Indicator to **5**. This causes the case to appear on the Non-Assessed Closures Listing until another CC AMCLS 'E' is input and it will prevent the AIMS base from aging.
- (4) Headquarters' Examination is responsible for all policy and procedures related to CCP.

4.4.35.4
(04-24-2023)
Overview

- (1) The Generalized Unpostable Framework (GUF) system creates an inventory of transactions (i.e. an attempt to post to the Master File due to validity/consistencies checks). When these types of transactions are not accepted and do not post to Master File, it will generate an unpostable. Unpostables require a thorough review and a resolution must be determined.

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

- (2) This chapter provides methods required to resolve unpostable conditions on Master File.

4.4.35.5 (04-24-2023) Additional Reference Manuals

- (1) Refer to IRM 3.12.32, Error Resolution -General Unpostables.
- (2) Refer to IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution.
- (3) Refer to IRM 3.12.166, Submission Processing, Error Resolution, EPMF Unpostables.
- (4) Refer to IRM 3.12.279, Error Resolution, BMF/CAWR/PMF Unpostable Resolution.
- (5) Refer to IRM 25.6, Statute of Limitations.
- (6) Refer to IRM 2.8.7, AIMS Command Code AMCLS.

4.4.35.6 (04-24-2023) CC AMCLS 'U' /Unpostable Indicators

- (1) CC AMCLS 'U' is used to correct Document (Doc.) Code 47 adjustments that have unposted on Master File. An "Unpostable Indicator" (two digit alpha character) is required on Form 5344, Examination Closing Record, (Position (Pos.) 49–50 of Line 1) to identify the type of unpostable and the function resolving the unpostable.
- (2) This field is used to identify what type of unpostable is being corrected. It will be required to be input for **CC AMCLS 'U' only**.
 - a. Indicator **P** (1st alpha character), should be placed in Pos. 49 if the correction is being made with **CC AMCLS 'F'** for a partial that unposted.
 - b. Indicator **L** (1st alpha character), should be placed in Pos. 49 if the correction is being made with **CC AMCLS 'E'** for a long closure that unposted.
 - c. Indicator **E** (2nd alpha character), should be placed in Pos. 50 if the correction is being made for an Examination adjustment that unposted.

Example: Indicators used together in Position 49 and 50: **PE - Partial Exam** or **LE - Long Closure Exam**.

4.4.35.7 (04-24-2023) Resolving Unpostables without Source Documents

- (1) Occasionally, the Source Document needed to resolve an Examination unpostable condition cannot be located and secured. The Source Document is required for corrective action. In those instances, use the following procedures to secure the Source Document:
 - a. Make at least three attempts to secure the unpostable document. The second request should be made approximately two weeks after the first and third request four weeks later. If the Assessment Statute Expiration Date (ASED) is imminent (six months or less remaining), requests can be made at more frequent intervals and a manual assessment must be made if the statute needs protection.
 - b. If the return charge out indicates the return is charged out to another area, follow-up to locate the return.
 - c. If the return still has not been secured, initiate a special search.

- d. If unsuccessful, additional research will be needed to remake Form 5344, Examination Closing Record. This research may include, but is not limited to AMDISA, TXMOD, MFTRA, area office contact, securing the RAR, contacting the taxpayer, and a search of local files. The remade Form 5344 should be clearly annotated "Duplicate Form 5344 prepared by CCP to Correct an Unpostable".
- e. If Form 5344 is recreated, send to files attached to a Form 2275 with the following in the comments section "REINPUT UNPOSTABLE DOCUMENT-UNABLE TO SECURE ORIGINAL DOC FROM FILES. PLEASE LOCATE UNPOSTABLE DOC AND REFILE UNDER NEW DLN".

