



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.35

JULY 11, 2024

EFFECTIVE DATE

(07-11-2024)

PURPOSE

- (1) This obsoletes IRM 4.4.35, Audit Information Management System (AIMS) - Validity and Consistency, Procedures and Processing Instructions, Unpostable Resolution.

MATERIAL CHANGES

- (1) The material in this IRM is not part of the Validity and Consistency of AIMS and is being obsoleted. Changes are reflected in the table below:

IRM Subsection	Content Change
IRM 4.4.35.1, Program Scope and Objectives, IRM 4.4.35.2, Background, IRM 4.4.35.3, Responsibility and Authority, IRM 4.4.35.4, Overview, and IRM 4.4.35.5 Additional Reference Manuals	Obsoleted: These sections are for information only and do not contain any procedures.
IRM 4.4.35.6	Obsoleted: Procedures can be found in IRM 4.38.1.10.4.3.2.
IRM 4.4.35.7	Obsoleted: Procedures can be found in IRM 4.38.1.10.4.3.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.35, dated 04-24-2023, is obsolete as of the IRM effective date.

AUDIENCE

Small Business/Self-Employed (SB/SE) and Taxpayer Services (TS) Employees.

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

