



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.36

JULY 21, 2026

EFFECTIVE DATE

(07-21-2026)

PURPOSE

- (1) This transmits a new version of IRM 4.4.36, AIMS Inventory Control, Reports, and Database Updates.

MATERIAL CHANGES

- (1) Below are the changes made to this IRM:

New IRM Reference	Change Details
Audience	Updated Appeals to IRS Independent Office of Appeals (Appeals).
IRM 4.4.36.1, Program Scope and Objectives	Updated Program Scope and Objective to incorporate obsoleted IRM 4.4.16, IRM 4.4.27, and IRM 4.4.34 Program Scope and Objective information.
IRM 4.4.36.2, Inventory Control	This information was previously located in obsoleted IRM 4.4.16.1 and IRM 4.4.16.2
IRM 4.4.36.3, Inventory Validation Listing (IVL)	This information was previously located in obsoleted IRM 4.4.16.3
IRM 4.4.36.4, Error Rates and Revalidation Requirements	This information was previously located in obsoleted IRM 4.4.16.4
IRM 4.4.36.4.3.1, 100 Percent Annual IVL	Updated section title: Revalidation of 100 Percent Annual IVL
IRM 4.4.36.5, Statistical Sampling Inventory Validation Listing (SSIVL)	This information was previously located in obsoleted IRM 4.4.16.5
4.4.36.5.1, Selection of the SSIVL	Updated verbiage
IRM 4.4.36.6, Reporting the IVL Results	This information was previously located in obsoleted IRM 4.4.16.6
IRM 4.4.36.6.3, Disposition of Validation Listings	Changed end of sentence in paragraph (1) from: one year plus the current year to three years
IRM 4.4.36.7, Other Inventory Monitoring Tools	This information was previously located in obsoleted IRM 4.4.16.7
IRM 4.4.36.7, Other Inventory Monitoring Tools	Added new Paragraph (7)

New IRM Reference	Change Details
IRM 4.4.36.8, AIMS Reports	This information was previously located in obsolete IRM 4.4.27.1.1 and IRM 4.4.27.2
IRM 4.4.36.9, Corrections Made After the End of the Fiscal Year	This information was previously located in obsolete IRM 4.4.27.3
IRM 4.4.36.10, AIMS Reports/ Tables Generated by Enterprise Computing Center Martinsburg	This information was previously located in obsolete IRM 4.4.27.4
IRM 4.4.36.11, AIMS Reports Generated at the Campuses	This information was previously located in obsolete IRM 4.4.27.5
IRM 4.4.36.12, Retention of Tables/Reports	This information was previously located in obsolete IRM 4.4.27.6
IRM Exhibit 4.4.36-1, Tables 10.1(B), 15 and 16 Explanation of Symbols	This information was previously located in obsolete Exhibit 4.4.27-1
IRM Exhibit 4.4.36-2, Common Error Codes and Corrective Actions	This information was previously located in obsolete Exhibit 4.4.27-2
IRM Exhibit 4.4.36-3, Common Error Codes and Corrective Actions	This information was previously located in obsolete Exhibit 4.4.27-3
IRM Exhibit 4.4.36-4, Accomplishment Error Codes and Corrective Actions	This information was previously located in obsolete Exhibit 4.4.27-4
IRM Exhibit 4.4.36-5, Non-Examined Error Codes	This information was previously located in obsolete Exhibit 4.4.27-5
IRM Exhibit 4.4.36-6, AIMS Weekly Update Report Codes	This information was previously located in obsolete Exhibit 4.4.27-6
IRM Exhibit 4.4.36-7, Format of the Reject Register	This information was previously located in obsolete Exhibit 4.4.27-7
IRM Exhibit 4.4.36-8, TC 424 Reject Codes and Action Indicated	This information was previously located in obsolete Exhibit 4.4.27-8
IRM 4.4.36.13, Updating/ Correcting AIMS Database	This information was previously located in obsolete IRM 4.4.34.1.1
IRM 4.4.36.13.1, Who Can Correct or Update a Record	This information was previously located in obsolete IRM 4.4.34.1.8

New IRM Reference	Change Details
IRM 4.4.36.13.2, Restrictions on Correcting a Record (added error messages)	This information was previously located in obsolete IRM 4.4.34.1.9
IRM 4.4.36.14, Impact of Correcting Closed Records	This information was previously located in obsolete IRM 4.4.34.2
IRM 4.4.36.15, Forms to Use	This information was previously located in obsolete IRM 4.4.34.3
IRM 4.4.36.16, Items that can be Updated/Corrected/Deleted and Form to Use	This information was previously located in obsolete IRM 4.4.34.4
Exhibit 4.4.36-8	Updated IMF Reject Code 1830 to reflect: Coordinate with Criminal Investigation (CI).
Exhibit 4.4.36-8	Under Code 1851; Action Needed, removed "Coordination with Criminal Investigation in that area is necessary." and replaced with "Coordinate with that area."

EFFECT ON OTHER DOCUMENTS

The content in this new Internal Revenue Manual (IRM) 4.4.36, AIMS Inventory Control, Reports, and Database Updates, includes procedures from the following obsolete IRMs: IRM 4.4.16 - Inventory Control, IRM 4.4.27 - Reports, and IRM 4.4.34 - Updating/Correcting AIMS Database.

AUDIENCE

Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Taxpayer Services (TS), and IRS Independent Office of Appeals (Appeals) employees that use the Audit Information Management System (AIMS).

Signed by Matthew Searsy
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4.4.36

AIMS Inventory Control, Reports, and Database Updates

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4.4.36.1
(07-21-2026)
Program Scope and Objectives

- (1) **Purpose:**
 - To provide general instructions and guidelines for Examination inventory control and validation of Audit Information Management System (AIMS) record.
 - To provide guidance, instructions, and the form(s) used to update any errors found in the AIMS tables, listings, reports, and miscellaneous action requests.
 - To provide revised information on updating and correcting open and closed records in the AIMS database. Generally, Command Code (CC) AMSTU is used to update open records and CC AMAXUE is used to update closed cases. See IRM 2.8.X, Audit Information Management System (AIMS), for Command Code (CC) input formats.
- (2) **Audience:**
- (3) The audience for this IRM section includes AIMS users in:
 - a. Appeals
 - b. Large Business and International (LB&I)
 - c. Small Business / Self-Employed (SB/SE)
 - d. Tax Exempt / Government Entities (TE/GE)
 - e. Taxpayer Services (TS)
- (4) **Policy Owner:** The Director, SB/SE Technology Solutions, who is under the Director, Operations Support.
- (5) **Program Owner:** Exam Systems and Projects, General Exam Systems Support.
- (6) **Program Goal:** To provide fundamental knowledge of:
 - AIMS database fields and the values applicable to those fields.
 - Examination inventory control and requirements for conducting the annual inventory validation.
 - AIMS guidance, instructions, and the form(s) used to update any errors found in the AIMS tables, listings, reports, and miscellaneous action requests.

4.4.36.1.1
(07-21-2026)
Background

- (1) This Internal Revenue Manual (IRM) contains information on AIMS:
 - a. **Inventory Control:** AIMS programming contains specific values and consistency checks for tracking AIMS inventory controls. Updating and maintaining AMDIS field values, will provide correct record keeping throughout the Examination audit process and final Examination report processing.
 - b. **Reports:** AIMS tables, listings, reports and miscellaneous action reports.
 - c. **Updating and Correcting AIMS Database:** Explanations for items on the AIMS database, those fields which can updated, and the forms which are to be used to request updates or corrections. Form 4844 , Request for Terminal Action, is used to update Master File (MF) information, Form 5348, AIMS/ERCS Update (Examination Update), is used to update cases that are open on AIMS, and Form 5349, Examination Correction Request, is used to correct closed cases on AIMS.

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

4.4.36.1.2
(07-21-2026)

Authority

- (1) IRM 2.8.1, Audit Information Management System (AIMS) - Introduction to AIMS REALTIME Processing. This IRM provides instructions for the use of the AIMS display terminals in the campuses or area offices.

4.4.36.1.3
(07-21-2026)

Roles and Responsibilities

- (1) Users of AIMS have the responsibilities of maintaining the data fields, on the AIMS record, by updating field values and correctly reporting closing actions taken on the taxpayers 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.

4.4.36.1.4
(07-21-2026)

Program Management and Review

- (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.

4.4.36.1.5
(07-21-2026)

Program Controls

- (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.

4.4.36.1.6
(07-21-2026)

Terms and Acronyms

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

Acronym	Definition
AC	Activity Code
ADRR	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
BMF	Business Master File
CC	Command Code

Acronym	Definition
CCP	Centralized Case Processing
CEAS	Correspondence Examination Automation Support
CP	Computer Paragraph
DC	Disposal Code
DIF	Discriminant Index Function
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
IVL	Inventory Validation List(ing)
LB&I	Large Business and International
LCC	Large Corporate Compliance
IMF	Individual Master File
IRA	Individual Retirement Account
IRM	Internal Revenue Manual
LB&I	Large Business and International
MF	Master File
MFT	Master File Tax
NACL	Non-Assessed Closures Listing
NAICS	North American Industry Classification System
NMF	Non-Master File
OBL	Outstanding Balance Listing
PBBA	Partnership Bipartisan Budget Act
PBC	Primary Business Code

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

Acronym	Definition
PC	Project Code
PCC	Processing Campus Code
PCS	Partnership Control System
PIA	Principal Industry Activity
PIV	Personal Identity Verification
PIN	Personal Identification Number
PSP	Planning and Special Program(s)
RAR	Revenue Agent Report
REI	Repott Extract Indicator
RGS	Report Generating Software
SAA	Shared Administrative Associate
SB/SE	Small Business/Self-Employed
SC	Source Code
SSN	Social Security Number
SFR	Substitute For Return
TC	Transaction Code
TIF	Taxpayer Information File(s)
TIN	Taxpayer Identification Number
TP	Taxpayer
TS	Taxpayer Services

4.4.36.1.7
(07-21-2026)

Related Resources

(1) AIMS Processing Codes and information:

- Document 6209, IRS Processing Codes and Information, Section 12 Examination and Section 13 Appeals and TE/GE
- IRM 2.8.3, AIMS Command Code AMDIS
- IRM 2.8.4, AIMS Command Code AMSTU
- IRM 2.8.5, AIMS Command Code AMSOC
- IRM 2.8.6, AIMS Command Code AMAXU
- IRM 2.8.6, AIMS Command Codes AMNON, AMTIN, AMBLK, AMFRZ, AMREQ, and AMLAB

(2) 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.

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 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register Field LB&I C	ARP 2343 Weekly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register Campus C	ARP 0543 Weekly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus EITC (EGC 56XX- KCSC only)	ARP 0544 Weekly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - LB&I C	ARP 2041 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - SB/SE C	ARP 1941 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus ANSC, ATSC, & AUSC C	ARP 1844 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus BSC & CSC C	ARP 2144 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus Fresno C	ARP 2144 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus KCSC & EITC C	ARP 1944 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4
Accomplishment Error Register - Campus MSC, OSC & PSC C	ARP 2844 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-4

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
Accounts Maintenance and Stat Transcript C	Weekly	IRM 4.4.36.11.15
AIMS Charge-Outs C	AMS 0821 Weekly	See IRM 4.4.1
AIMS Duplicate Records Report C	AMS 8141 Weekly	IRM 4.4.36.11.6
AIMS Labels C	AMS 0723 Weekly	See IRM 4.4.1, Audit Information Management System (AIMS) Validity and Consistency - Introduction
AIMS Monthly Unmatched Corr/Del List C	ARP 1240 Monthly	IRM 4.4.36.11.4
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 4.4.36.11.7 and Exhibit 4.4.36-6
AIMS Weekly Update Report - Campus C	ARP 0843 Weekly	IRM 4.4.36.11.7 and Exhibit 4.4.36-6
AIMS Weekly Update Report - LB&I C	ARP 0844 Weekly	IRM 4.4.36.11.7 and Exhibit 4.4.36-6
Civil Penalty Credit Transcripts	N/A	IRM 4.4.36.11.17
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

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 4.4.36.11.16
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

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
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 4.4.36.11.5, Exhibit 4.4.36-2, Exhibit 4.4.36-3, Exhibit 4.4.36-4, and Exhibit 4.4.36-5
Exam Overage Report	N/A	IRM 4.4.36.11.18
Inventory Error Register SB/SE C	ARP 0540 Weekly	IRM 4.4.36.11.5, and Exhibit 4.4.36-3
Inventory Error Register - Campus ANSC, ATSC, & AUSC C	ARP 1843 Monthly	IRM 4.4.36.11.5, and Exhibit 4.4.36-3
Inventory Error Register - Campus BSC & CSC C	ARP 2143 Monthly	IRM 4.4.36.11.5, and Exhibit 4.4.36-3
Inventory Error Register - Campus Fresno C	ARP 2143 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-3
Inventory Error Register - Campus KCSC C	ARP 1943 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-3
Inventory Error Register Campus - EITC (KCSC Only)	ARP 1944 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-3
Inventory Error Register - Campus MSC, OSC & PSC C	ARP 2843 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-3
Inventory Error Register - LB&I C	ARP 2040 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-3
Inventory Error Register - SB/SE C	ARP 1940 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-3
Inventory Error Register - Campus C	ARP 1943 Monthly	IRM 4.4.36.11.5 and Exhibit 4.4.36-3

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 4.4.36.11.5 and Exhibit 4.4.36-3
Inventory Validation Listings	AMS 5540	Obsoleted 6/2003
Mass Changes	AMS 9241 Weekly	Obsoleted 1/2006
Multiple IDRS Case Control Report		IRM 4.4.36.11.19
Non-Assessed Closures Listing (NACL) C	AMS 7143 Weekly	IRM 4.4.36.11.12
Non-Assessed Closures Listing (NACL - CCP)	AMS7147 Weekly	IRM 4.4.36.11.12
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 4.4.36.11.7 and Exhibit 4.4.36-5
Non-Examined Error Register - SB/SE C	ARP 1942 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5
Non-Examined Error Register - Campus ANSC, ATSC, & AUSC C	ARP 1845 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5
Non-Examined Error Register - Campus BSC & CSC C	ARP 2144 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5

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
Non-Examined Error Register - Campus Fresno C	ARP 2145 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5
Non-Examined Error Register - Campus KCSC & EITC C	ARP 1945 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5
Non-Examined Error Register - Campus MSC, OSC & PSC C	ARP 2845 Monthly	IRM 4.4.36.11.7 and Exhibit 4.4.36-5
SC Correspondence Audit Report by Program C	ARP 0340 Weekly	IRM 4.4.36.11.8
SC Correspondence Audit Report by Program EITC (KCSC Only) C	ARP 0341 Weekly	IRM 4.4.36.11.8
SC Correspondence Audit Report by Project Code C	ARP 2240 Weekly	IRM 4.4.36.11.8
SC Correspondence Audit Report by Project Code - EITC (KCSC Only) C	ARP 2241 Weekly	IRM 4.4.36.11.8
Skeletal Records Reports >30 (NF>120 DAYS) C	AMS 9541 Quarterly	IRM 4.4.36.11.9
Status Workload Review Campus C	ARP 0940 Bi-weekly	IRM 4.4.36.11.10
Table 4.0 - Returns with Statute Date Pending C	ARP 3040 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
Table 4.0 - Statute Date Pending List - LB&I C	ARP 3140 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1

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 C	ARP 2940 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
Table 4.0 SC - Returns with Statute Date Pending-Campus EITC (KCSC Only) C	ARP 2944 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
Table 4.0 Campus TEFRA (EGC 54XX and 58XX)	APR 2946 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
Table 4.1, Returns with Statute Date Pending SB/SE C	ARP 3041 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
Table 4.1, Statute Date Pending List - LB&I C	ARP 3141 Monthly	See IRM 25.6.23 and IRM 4.4.36.11.1
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 4.4.36.10.1
Table 15 - Large Corporate Compliance (LCC) Listing	Monthly	IRM 4.4.36.10.2
Table 16 - Whipsaw Case Listing	Monthly	IRM 4.4.36.10.3
Table SC35 - Examination Program Monitoring - Campus C	See ARP 1540, 1541, 1640 and 1641 Monthly	IRM 4.4.36.11.2
Table 36 - Examination Program Monitoring - SB/SE C	ARP 4340 Monthly	IRM 4.4.36.11.3

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
Table 36 - Examination Program Monitoring - LB&I C	ARP 4440 Monthly	IRM 4.4.36.11.3
Table 37 - Examination Program Monitoring	Monthly	IRM 4.4.36.11.4
Table SC38 - Service Center Examination Program Monitoring	Monthly	IRM 4.4.36.11.5
TC 424 Overage Report C	AMS 7144 Weekly	IRM 4.4.36.11.11 and Exhibit 4.4.36-8
TC 424 Reject Register Field SB/SE C	ARP 0740 Weekly	IRM 4.4.36.11.11 and Exhibit 4.4.36-8
TC 424 Reject Register - Campus C	ARP 0743 Weekly	IRM 4.4.36.11.11 and Exhibit 4.4.36-8
TC 424 Reject Register - Campus EITC (KCSC Only) C	ARP 0752 Weekly	IRM 4.4.36.11.11 and Exhibit 4.4.36-8
TC 424 Reject Register - LB&I C	ARP 0744 Weekly	IRM 4.4.36.11.11 and Exhibit 4.4.36-8
Unverified Assessment Listing - TS and SB/SE Campus C	AMS 4640 Monthly	IRM 4.4.36.11.13
Unverified Assessment Listing - Campus EITC - KCSC only C	AMS 4644 Monthly	IRM 4.4.36.11.13
Unverified Assessment Listing - CCP C	AMS 4641 Monthly	IRM 4.4.36.11.13
Unallowable Items Frozen Refund Report		IRM 4.4.36.11.14
Weekly Purge List C	ARP 0640 Weekly	N/A
Weekly Purge List Summary C	ARP 0641 Weekly	N/A

- (3) The following references contain the primary sources of guidance for updating and correcting the AIMS database.

List of forms used to request the correction or update.	IRM 4.4.36.16, Items that can be Updated/Corrected/Deleted and Form to Use
Refer to IRM 4.4.1, Audit Information Management System - Validity and Consistency - Introduction.	IRM 4.4.1, Audit Information Management System (AIMS) - Validity and Consistency - Introduction
Terminal Responses, for additional information on IDRS terminal displays.	IRM 2.3.X, IDRS Terminal Responses
Terminal Input, for additional information on IDRS terminal displays.	IRM 2.4.X, Terminal Input

4.4.36.2
(07-21-2026)
Inventory Control

- (1) This section provides general instructions and guidelines for Examination inventory control and validation of AIMS record.

4.4.36.2.1
(07-21-2026)
Preparation and Use of Form 5345-B or Form 5345-D

- (1) Form 5345-B, Examination Request Non-ERCS Users, and Form 5345-D, Examination Request ERCS (Examination Returns Control System) Users, are the most commonly used forms to request examination controls on AIMS and ERCS.
- (2) The forms listed in paragraph one must be maintained according to Document 12990, Records Control Schedule (49), Examination Record/Control Cards. This document provides instructions for maintaining the control cards.
- (3) AIMS and ERCS users should utilize the weekly TC 424 Reject Register and TC 424 Overage Report to assist in the identification and resolution of skeletal records that have not fully established or have dropped from AIMS. See IRM 4.4.36.11.11, TC 424 Reject Register. Additionally, ERCS users should utilize the "Check AIMS Results" menu option located on the ERCS Examination Main Menu, to promptly review and resolve any rejected requisitions for their AIMS Assignee Code (AAC). See IRM 4.7.5.4.1(8), Administrative Support Staff.
- (4) ERCS users must reconcile the ERCS Overage Requisition Report, at least monthly, to verify that ERCS-AIMS upload and reject problems are resolved. See IRM 4.7.5.4.1(8), Administrative Support Staff.

4.4.36.3
(07-21-2026)
Inventory Validation Listing (IVL)

- (1) An inventory validation means each validating organization performs a physical review of each case held in its possession (or shown on its inventory lists) with the purpose of determining the physical presence of the returns and the accuracy of certain data elements with respect to the returns. The purpose of this review is to ensure the accuracy and integrity of the AIMS and ERCS databases.

Note: Inventory established using Compliance Data Environment (CDE) is not exempt from the IVL. There can be inconsistencies between what is in CDE

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

and what is on AIMS if there were errors when establishing, updating, or delivering a return. A return may no longer be in virtual inventory but maybe on AIMS/ERCS or vice versa. For CDE there may not be a physical case file, however, the AIMS record fields must be validated to make sure they are consistent with the taxpayer return.

- (2) For group Status Code 09 through 19 a validation of 100 percent of the inventory must be conducted at least once each calendar year.
- (3) For in-transit Status Codes 21 - Technical Services (TS) and Joint Committee Review (JCR), 41 - Planning and Special Programs (PSP) and 51 - Centralized Case Processing (CCP), Campus closing function, 61 - BBA Unit, 71 - BBA Appeals, and 81 - Appeals; a 100 percent validation of the inventory must be conducted at least once each calendar year. Inventory in the in-transit Status Code 21, 41, 51, 61, 71, and/or 81 remain the responsibility of the closing group or function until the case has been physically received in TS, PSP, CCP Campus closing function, or Appeals. This responsibility shifts to TS, PSP, CCP, Campus closing function, BBA Unit, BBA Appeals, or Appeals respectively, when the Form 3210, Document Transmittal, is acknowledged or AIMS and/or ERCS are updated to another status within the receiving function.

Note: Although TS, PSP, CCP, Campus closing function, BBA Unit, BBA Appeals, and Appeals must perform a 100 percent IVL of the above statuses at least once yearly, they have the option to conduct quarterly validations of inventory in these statuses that exceed 21 days.

- (4) For **ALL** other status codes, a validation of inventory that exceeds normal time frames, must be conducted quarterly, or a 100 percent IVL may be conducted at least once a year. If choosing the quarterly time frame validation, validate all records that exceed the following time frames:

Status Code	Days Overage
00 – 07	– over 90 days
08	– over 180 days
20	– over 60 days for field cases
20	– over 30 days for office cases
22	– over 75 days
23	– over 60 days
23	– over 30 days for field cases
24	– over 135 days (210 days if addressed to person outside of the United States)
25	– over 60 days
27	– over 60 days
28	– over 165 days
29	– over 1 year
30 – 34	– over 1 year
36	– over 1 year
38 – 39	– over 1 year
42 – 44	– over 180 days
52	– over 45 days
53	– over 60 days
54	– over 10 days
55	– over 45 days
56	– over 60 days
57	– over 45 days
58 – 59	– over 60 days
61 – 65, 69	– over 60 days (EGCs 1XXX and 2XXX only)
70 – 73	– over 60 days (EGCs 1XXX and 2XXX only)

- (5) The Statistical Sampling Inventory Validation Listing (SSIVL) program may be used as an alternative to the annual 100 percent inventory validation or the time frame validation. See IRM 4.4.36.5, Statistical Sampling Inventory Validation Listing (SSIVL).

4.4.36.3.1 (07-21-2026) Requesting an IVL

- (1) IVLs are generated by the AIMS/ERCS Analyst or AIMS Coordinator using the SSIVL Program. The AIMS/ERCS Analyst or AIMS Coordinator should refer to the SSIVL chapter in the ERCS Technical Reference Manual. See *Exam Systems Knowledge Base*.

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

4.4.36.3.2 (07-21-2026) Conducting the Validation

- (2) To request an IVL for cases in PBC 19X or 29X or cases in a field PBC but physically located at a campus, for example Employee Group Code (EGC) 1000 or 2000, contact the Campus AIMS Coordinator. A listing of Campus AIMS Coordinators can be found at: *Exam Systems Knowledge Base*.
 - (3) To request an IVL for field cases, contact your local Small Business/Self-Employed (SB/SE) Area AIMS/ERCS Analyst. A listing of Area AIMS/ERCS Analysts can be found at: *Exam Systems Knowledge Base*.
- (1) The 100 percent validation package distributed to Examination groups/functions should include the following items (this list is not all-inclusive):
 - IVL instructions
 - AIMS IVL
 - Form 8721, AIMS Inventory Validation Discrepancy List 1- Case Files in Your Inventory - Not on Your AIMS and/or ERCS IVL
 - Form 8722, AIMS Inventory List 2 - Databases on Your AIMS IVL - Case File Not Located
 - (2) The manager charged with the returns should start the validation within 2 working days of receipt of the list and it must be completed no later than 25 calendar days from receipt of the listing.
 - (3) Verify the physical possession of all returns (case files should be located for non-filed returns) listed on the validation listing. This may include an original or copy of return or any other electronic facsimile of the return (TRDBV/TRPRT, RTVUE/BRTVU, MeF, etc.).
 - (4) In offices where ERCS is used in conjunction with AIMS to maintain inventory control, the AIMS IVL must be compared to an ERCS inventory listing. Discrepancies must be annotated and corrected.
 - (5) Review each element on the validation list to verify its accuracy. See IRM 4.4.36.3.2.1.
- Note:** It is recommended that ERCS users also validate these elements for all collateral, penalty, and non-AIMS records in their inventory. Any variances found are not counted when computing the error rate.
- a. Line through any incorrect information and enter the correction above the line item. Additional information or comments should be written in red ink under the “Comments” section of the validation list.
 - b. Enter a “C” and date of action in the “Comments” section on the validation list if the case has been closed. Closed means from the group to Planning and Special Programs (PSP), Technical Services (TS), Centralized Case Processing (CCP), or Status Code 90.
 - c. Enter a “T” and the date of the action in the “Comments” section if the case has been transferred. Transferred means updated to another AIMS Assignee Code (AAC) or Primary Business Code (PBC).
 - d. Enter an “R” in the “Comments” section if the return or electronic facsimile of the return is located.
- (6) Timely update the appropriate database to correct identified errors. Corrections may require managerial approval.

- (7) Use Form 8721 to list the original returns not presently charged to the organization but actually in its possession.
- (8) If a skeletal record exists on AIMS for a return or case file listed on Form 8721, conduct further research to determine if the skeletal condition is due to an error when establishing the AIMS record. If so, and the record/case file has been in the possession of the validating group or function greater than 30 days, then the record is counted as an error.
- (9) If no skeletal record exists on AIMS and the return has been in the possession of the group/function greater than 30 days, then the record is counted as an error.
- (10) Locate returns charged to the validating group/function not found in the physical inventory.
 - a. After a complete search in the group or function, list these returns on the Form 8722.
 - b. Conduct IDRS and/or ERCS research to determine other potential locations of the return or case file.
- (11) Completed IVLs (with supporting documentation), Form 8721, and Form 8722 should be given to the manager for review and approval before forwarding to the Area AIMS/ERCS Analyst or AIMS Coordinator. This can be done in writing or by signing electronically in a PDF file.

4.4.36.3.2.1 (07-21-2026)

Elements to be Validated

- (1) The data elements listed below must be verified for accuracy:

Verified elements required
Returns charged to group or function, but not present in inventory. Exception: Electronic cases files.
Returns present in inventory, but not charged to group or function
Master File Tax
Tax Period
Status Code
Statute Date
Primary Business Code (PBC), Secondary Business Code (SBC), and Employee Group Code (EGC)
Aging Reason Code
Activity Code Note: Activity Codes are generally systemically generated and should only be changed for records brought back from Retention Register, Activity Code 203, or SFR.
Tracking Code

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

Verified elements required
Source Code
Project Code
Claim Amount
Large Corporate Compliance (LCC) Code Indicator
TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) Indicator, in conjunction with Partnership Investor Control File (PICF) Indicator should be validated for partnership returns (MFT 06 or 35), in Status Code 10 (Campus) or 12 over 60 days. Tax periods prior to 201812, unless the taxpayer has early elected into the Partnership Bipartisan Budget Act (PBBA) regime.
Partnership Bipartisan Budget Act fields

- (2) Operating divisions may have differing guidelines for determining errors within each element. These guidelines should be considered when determining whether an error situation exists. Questions should be referred to your local AIMS/ERCS staff or AIMS Coordinator for resolution.

4.4.36.4 (07-21-2026) Error Rates and Revalidation Requirements

- (1) The AIMS/ERCS Analyst or AIMS Coordinator computes an error rate for each validated IVL package returned by the groups and determines whether revalidation is necessary. The error rate is computed by line items (or returns), not data elements. Although each line item (or return) may have multiple data element errors present, the maximum error charged per line is one.

4.4.36.4.1 (07-21-2026) Computing the Error Rate

- (1) If using the 100 percent validation, divide the total number of returns with errors by the total number of returns on the IVL, plus returns in inventory but not on the IVL. Multiply this number by 100 to determine the error rate percentage.
- (2) If using the Quarterly Time Frame Validation, divide the number of returns with errors by the total number of returns exceeding the time frames specified in IRM 4.4.36.3, Inventory Validation Listing (IVL). Multiply this number by 100 to determine the error rate percentage.

4.4.36.4.2 (07-21-2026) Acceptable Error Rates

- (1) Error rate of 5 percent or lower is acceptable.

4.4.36.4.3 (07-21-2026) Revalidation Requirements

- (1) Revalidation requirements depend on whether a 100 percent annual validation or the quarterly time frame validation was performed.

4.4.36.4.3.1
(07-21-2026)
**Revalidation of 100
Percent Annual IVL**

- (1) If the initial error rate for any validating organization was more than 5 percent and all errors have been resolved within 3 months, revalidation must be made within 6 months from original IVL.
- (2) The first revalidation will be a sampling of returns selected by the AIMS/ERCS Analyst or AIMS Coordinator for the organization.
- (3) The method of return selection can be done using local procedures. However, the minimum sample size as discussed in IRM 4.4.36.4.3.1(4).
- (4) The size of the sample is determined using the sample size table below. The sample of returns selected must represent a mix of the class of returns present in the inventory of the validating organization. If this can be accomplished by selecting returns alphabetically from the inventory validation list or by selecting every nth return (for example every 5th return), this method of selection is acceptable. If this method of selection does not meet this objective, the AIMS/ERCS Analyst or AIMS Coordinator will enlarge the number of returns in the sample until each class of returns in an originator's inventory is represented in the sample. If the error rate is within the acceptable number of returns with errors, no further sample or validation is due until the next scheduled validation period. If it is not, a complete validation is required every three months until the error rate is reduced to the acceptable level.

Inventory	Size of Sample	Acceptable Number of Returns with Errors
1 - 30	All	0
31 - 50	30	0
51 - 100	37	0
101 - 200	40	0
201 - 300	95	2
301 - 400	145	4
401 - 500	150	4
501 - 600	175	5
601 - 800	200	6
801 - 1,000	225	7
1,001 - 2,000	280	9
2,001 - 3,000	370	13
3,001 - 4,000	420	15
4,001 - 5,000	440	16
5,001 - 7,000	490	18
7,001 - 10,000	535	20

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Inventory	Size of Sample	Acceptable Number of Returns with Errors
10,001 - 20,000	610	23
20,001 - 50,000	700	27

4.4.36.4.4 (07-21-2026) Quarterly Time Frame Validation

- (1) If the initial error rate for any validating organization was more than five percent, but all errors have been resolved by the next quarterly IVL, no revalidation is required.
- (2) For offices that have a greater than five percent error rate, for two consecutive quarters, a 100 percent validation of the status codes with the high error rate is required during the subsequent quarterly time frame validation, until the error rate is below 5 percent, which is the acceptable level.

4.4.36.5 (07-21-2026) Statistical Sampling Inventory Validation Listing (SSIVL)

- (1) The statistical sampling application, of the SSIVL, may be used as an alternative to the annual 100 percent inventory validation. To ensure validation of returns, which are not controlled on AIMS, a physical search of all returns related to the sampled return will be performed to ensure the appropriate controls are in place.

4.4.36.5.1 (07-21-2026) Selection of the SSIVL

- (1) When using the statistical sampling application of the SSIVL as an alternative to the annual 100 percent IVL, each Area must validate a minimum of 100 returns every other week. Exceptions to the minimum sample size and frequency must be approved by the National Headquarters AIMS and/or ERCS Analyst.

4.4.36.5.2 (07-21-2026) Conducting the SSIVL

- (1) The AIMS/ERCS Analyst or AIMS Coordinator will distribute the listings to the groups/functions within two workdays of generating the sample.
- (2) The validation will follow the procedures as outlined in IRM 4.4.36.3.2, Conducting the Validation.
- (3) The manager charged with the sample returns will be responsible for ensuring the sample is accurately completed and returning the listing to the AIMS/ERCS Analyst or AIMS Coordinator within four workdays of receipt.
- (4) The AIMS/ERCS Analyst or AIMS Coordinator will compute an error rate on the completed listing.

4.4.36.6 (07-21-2026) Reporting the IVL Results

- (1) Within 15 days of receipt of the completed IVL packages, the AIMS/ERCS Analyst or AIMS Coordinator will review and reconcile the packages and forward to the responsible manager. Within 15 days of receipt of these packages, the AIMS/ERCS manager, Campus AIMS Coordinator, or the responsible PSP manager will prepare the validation report and send to the manager of the validating group or function.

Note: These time frames can be adjusted by the Examination Areas due to workload (such as the business organizations performing the IVLs concurrently).

- (2) For LB&I groups, a copy will be sent to the responsible manager, as well as the LB&I Headquarters Analyst responsible for AIMS.
- (3) For Field Examination the IVL results should be sent to the Area PSP annually for 100 percent validation and quarterly for Time Frame validation. CCP and TS are excluded from this requirement. CCP IVL results should be sent to the CCP Headquarters Analysts. TS IVL results are maintained by TS AIMS/ERCS Analyst. Campus validation results are maintained by the Campus AIMS Coordinator.

4.4.36.6.1
(07-21-2026)
100 Percent Validation and Time Frame Validation Reports

- (1) The report will contain the following information for each organization:
 - Number of returns in validating function
 - Number of returns in error
 - Error rate by function/group
 - Error trends
 - Number of returns reported to the AIMS/ERCS Analyst or AIMS Coordinator as missing

4.4.36.6.2
(07-21-2026)
Statistical Sampling SSIVL Report

- (1) The report will contain the following information:
 - Number of completed SSIVL's for the period
 - Number of returns validated for the quarter
 - Number of returns in error
 - Error rate by function/group
 - Error trends
 - Number of returns reported to the AIMS/ERCS Analyst or AIMS Coordinator as missing

4.4.36.6.3
(07-21-2026)
Disposition of Validation Listings

- (1) The validation lists and reports of the IVL results (including revalidation documents) should be destroyed after three years.
Example: If the group has completed the IVL for fiscal year 2022, they should retain their 2021 and 2022 documents.
- (2) See Document 12990, Records Control Schedules, Section 23 for more information.

4.4.36.7
(07-21-2026)
Other Inventory Monitoring Tools

- (1) Prior to the performance of the IVL, groups can use various programs in conjunction with AIMS to monitor and analyze inventory. Listed below is a brief description of some of the programs.
- (2) SSIVL - The SSIVL program allows for the review and analysis of inventory. This information is updated weekly and should be worked on a consistent basis by the AIMS/ERCS Analyst or AIMS Coordinator. Examples of things to look for on the SSIVL are:
 - BAD_AAC list - identifies cases in your PBC with an invalid AAC
 - PSP group errors—status greater than 09

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- Field Exam group errors—status less than 09
- Source Code 45 with status greater than 09 (Campus Exam), 10 (Field Exam)
- Potential 424 rejects—skeletal records pending
- Statute reports
- Overage case listing—overage criteria can be established by user
- Database reports based on an AIMS field

- (3) ERCS - See IRM 4.7.X, Examination Returns Control System (ERCS).
- (4) AIMS Computer Information System (A-CIS) - The A-CIS database program provides monthly AIMS data on both open and closed cases.
- (5) Issue Management System (IMS) - IMS is a case management application sponsored by Large Business and International (LB&I). IMS provides case management functionality to LB&I, SBSE Specialty groups and Appeals.
- (6) Issue Based Management Information System (IBIMS) - The IBIMS is a reporting and data management tool containing day to day information gathered on the Audit Information Management System (ACIS/AIMS), theIMS, the Specialist Referral Systems (SRS), and others. The system provides Team Managers, Territory Managers, Executives and Analysts a centralized system for managing case information for tracking, planning, and reporting.
- (7) Employee Daily Activity Report (DAR) – The DAR is a mandatory form used by Taxpayer Services Examination employees to report daily work activities. Examples of fields to complete on the DAR or equivalent worksheet are:
 - Name
 - RGS Number
 - Date
 - Last 4 Digits of Taxpayer's SSN
 - Name Control
 - Tax Year
 - Project Code
 - Tracking Code (if Applicable)
 - Current AIMS Status
 - Case Actions
 - Next AIMS Status
 - Time on Case
 - Case Comments
 - Total Time on Cases
 - Detailed Organization Code Section
 - Total Time on 3081

4.4.36.8 (07-21-2026) AIMS Reports

- (1) This chapter contains information on AIMS tables, listings, reports and miscellaneous action reports.
- (2) 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.

- (3) 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.

4.4.36.9
(07-21-2026)
**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

4.4.36.10
(07-21-2026)
**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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.36.10.1
(07-21-2026)

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 4.4.36-1 for an explanation of the abbreviations and symbols on the listing.

4.4.36.10.1.1
(07-21-2026)

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 two 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 assessment 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.

- 4.4.36.10.2
(07-21-2026)
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 4.4.36-1 for an explanation of the abbreviations and symbols on the listing.
- 4.4.36.10.2.1
(07-21-2026)
Working Table 15
- (1) Table 15 is worked the same way as Table 10.1(B). See IRM 4.4.36.10.1.1 for additional information.
- 4.4.36.10.3
(07-21-2026)
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 4.4.36-1, Tables 10.1(B), 15 and 16 Explanation of Symbols, for the abbreviations and symbols on the listing.
- 4.4.36.10.3.1
(07-21-2026)
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”.
- 4.4.36.10.4
(07-21-2026)
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.
- 4.4.36.10.5
(07-21-2026)
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.
- 4.4.36.11
(07-21-2026)
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 4.4.36.8 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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.36.11.1
(07-21-2026)

Table 4.0 and 4.1 - Statute Control Reports

4.4.36.11.1.1
(07-21-2026)

Procedures for Working Statute Control Report

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

Procedures for Working Statute Control Report:
Verify that the ASER 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 a check mark next to the ASER.
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 4.4.36.11.12.4 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.

4.4.36.11.2
(07-21-2026)
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.

4.4.36.11.3
(07-21-2026)
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 Audit Information Management System (AIMS) – Validity and Consistency

- 4.4.36.11.4
(07-21-2026)
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.
- 4.4.36.11.5
(07-21-2026)
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.
- 4.4.36.11.5.1
(07-21-2026)
Responsibility
- (1) The Campus AIMS Coordinator ensures that they obtain one copy of the current AIMS Error Registers.
- 4.4.36.11.5.2
(07-21-2026)
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.
- 4.4.36.11.5.3
(07-21-2026)
Priority of Corrections
- (1) Work the registers in the following order:
1. Accomplishment error records
 2. Non-examined error records
 3. Inventory error records
- 4.4.36.11.5.4
(07-21-2026)
Correcting Errors
- (1) See the referenced exhibit for error code explanations and corrective actions for the three types of records:
- Exhibit 4.4.36-4, Accomplishment Error Codes and Corrective Actions
 - Exhibit 4.4.36-5, Non-Examined Errors
 - Exhibit 4.4.36-3, Common Error Codes and Corrective Actions
- (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.

4.4.36.11.5.4.1
(07-21-2026)
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 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.

4.4.36.11.5.5
(07-21-2026)
Disposition

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

4.4.36.11.6
(07-21-2026)
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.

4.4.36.11.6.1
(07-21-2026)
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.

4.4.36.11.6.2
(07-21-2026)
Format

- (1) Returns are listed in the ADRR by TIN. Each item contains (reading left to right) the file source, 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).

4.4.36.11.6.3
(07-21-2026)
Responsibility

- (1) Classification will analyze each item to determine what (if any) follow-up action is required.

4.4.36.11.6.4
(07-21-2026)
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

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

- *TRA

4.4.36.11.6.4.1
(07-21-2026)

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.

4.4.36.11.6.4.2
(07-21-2026)

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.

If closed account is in Status Code	Then
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.

4.4.36.11.6.4.3 (07-21-2026) 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:
- Opening column source code is 01 or 02 (DIF Automatic or Selection), respectively—no further action is necessary.
 - Opening column EGC is 1998 or 2998 (return transferred in) and AIMF status code is other than 90 – no further action is necessary.
 - 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.
 - 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.
 - 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.
 - 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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.36.11.6.4.4
(07-21-2026)

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.

4.4.36.11.6.5
(07-21-2026)

Disposition

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

4.4.36.11.7
(07-21-2026)

AIMS Weekly Update Reports

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

4.4.36.11.7.1
(07-21-2026)

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.

4.4.36.11.7.2
(07-21-2026)

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.

4.4.36.11.7.3
(07-21-2026)

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.

4.4.36.11.8
(07-21-2026)

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.

- 4.4.36.11.9
(07-21-2026)
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.
- 4.4.36.11.9.1
(07-21-2026)
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.
- 4.4.36.11.9.2
(07-21-2026)
Format
- (1) The listing provides the PBC, EGC, TIN, name control, creation date, tax period, MFT, source code, push code and project code.
- 4.4.36.11.10
(07-21-2026)
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:
- | 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.
- 4.4.36.11.11
(07-21-2026)
TC 424 Reject Register
- (1) The TC 424 Reject Register is generated at the campus when a TC 424 fails to post to MF.
- 4.4.36.11.11.1
(07-21-2026)
Responsibility
- (1) The register is distributed weekly to each examination function that is responsible for taking corrective action.

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

4.4.36.11.11.2
(07-21-2026)

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.

4.4.36.11.11.3
(07-21-2026)

Research & Actions

- (1) Upon receipt of the register, research the four digit reject code in Exhibit 4.4.36-8, TC 424 Reject Codes and Action Indicated, and take corrective action as indicated.

4.4.36.11.12
(07-21-2026)

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 five 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 five. Each campus center and area office will receive a copy of the NACL containing items from their EGC.

4.4.36.11.12.1
(07-21-2026)

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.
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

4.4.36.11.12.2
(07-21-2026)

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.

4.4.36.11.12.3
(07-21-2026)

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.

4.4.36.11.12.4
(07-21-2026)

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".

4.4.36.11.12.5
(07-21-2026)

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.

4.4.36.11.12.6
(07-21-2026)

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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.36.11.13
(07-21-2026)

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.

4.4.36.11.13.1
(07-21-2026)

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.

4.4.36.11.13.2
(07-21-2026)

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.

4.4.36.11.13.3
(07-21-2026)

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.

4.4.36.11.13.4
(07-21-2026)

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.

4.4.36.11.13.4.1
(07-21-2026)
“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.

4.4.36.11.13.4.2
(07-21-2026)
“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.

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

If the transaction is “PN” for a:	Then
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.

4.4.36.11.13.4.3
(07-21-2026)
“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.

4.4.36.11.13.4.4
(07-21-2026)
“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.

4.4.36.11.13.4.5
(07-21-2026)
“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.

4.4.36.11.13.4.6
(07-21-2026)
“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.

- | | |
|---|--|
| 4.4.36.11.13.4.7
(07-21-2026)
"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. |
| 4.4.36.11.13.4.8
(07-21-2026)
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. |
| 4.4.36.11.13.4.9
(07-21-2026)
IDRS Support Unit | <p>(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.</p> <p>(2) Ordinarily, the IDRS Control Group would be notified of these items by DIAG P transcripts.</p> <p>(3) Once the status of the pending transaction is determined, it may be necessary to secure the input document and reenter the adjustment. All action should be taken to ensure that assessments are made timely and that AIMS and master file processing is successfully completed. If a programming problem is identified, notify the IDRS Control Group through your supervisor or AIMS Coordinator.</p> |
| 4.4.36.11.14
(07-21-2026)
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. |
| 4.4.36.11.14.1
(07-21-2026)
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. |
| 4.4.36.11.14.2
(07-21-2026)
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. |
| 4.4.36.11.14.3
(07-21-2026)
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. |

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

- (2) The authority to release frozen refunds will be provided by appropriate management officials.

4.4.36.11.15
(07-21-2026)

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.

4.4.36.11.15.1
(07-21-2026)

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

4.4.36.11.15.1.1
(07-21-2026)

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.

4.4.36.11.15.2
(07-21-2026)

Statute Transcripts

- (1) Statute transcripts are generated monthly when the ASER will expire within 180 days on cases that meet the AM criteria above. Verify the ASER is correct.

4.4.36.11.15.2.1
(07-21-2026)

Statute Not Imminent

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

If the AIMS status code	And	Then campus
is 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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.36.11.15.2.2
(07-21-2026)

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.

4.4.36.11.16
(07-21-2026)

Diagnostic Transcripts

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

4.4.36.11.16.1
(07-21-2026)

Purpose

- (1) Their primary purpose is to identify systemic, programming or computer operations problems. Secondly, they may disclose operational problems in other functional areas.

4.4.36.11.16.2
(07-21-2026)

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.

4.4.36.11.16.3
(07-21-2026)

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.

4.4.36.11.16.4
(07-21-2026)

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

4.4.36.11.16.4.1
(07-21-2026)

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.

4.4.36.11.16.4.2
(07-21-2026)

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.

4.4.36.11.16.4.3
(07-21-2026)

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.

4.4.36.11.17
(07-21-2026)

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.

4.4.36.11.17.1
(07-21-2026)

Responsibility

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

4.4.36.11.17.2
(07-21-2026)

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 4.4.36.11.17.3.
- (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.

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

- (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, ISRP System - Information Returns Processing, for additional information concerning penalty assessment processing.

4.4.36.11.17.3
(07-21-2026)

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.

4.4.36.11.18
(07-21-2026)

Examination Overage Report

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

- 4.4.36.11.18.1
(07-21-2026)
Purpose
- (1) This listing should be researched to determine whether the appropriate action has been completed before the control base is closed.
- 4.4.36.11.19
(07-21-2026)
Multiple IDRS Case Control Report
- (1) A multiple case control report is generated weekly if more than one employee has controlled the same module.
- 4.4.36.11.19.1
(07-21-2026)
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:
- Identifying an employee working the case, who may have the document or return you are trying to locate.
 - 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.
 - Section 14 of Document 6209, IRS Processing Codes and Information, contain examples of the different codes listed in the IDRS control base.
- 4.4.36.11.19.2
(07-21-2026)
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.
- 4.4.36.12
(07-21-2026)
Retention of Tables/Reports
- (1) See Document 12990, Records Control Schedules for retention periods.
- 4.4.36.13
(07-21-2026)
Updating/Correcting AIMS Database
- (1) This section contains explanations for items on the AIMS Database, those fields which can be updated, and the forms which are to be used to request updates or corrections. Form 4844, Request for Terminal Action, is used to update Master File (MF) information, Form 5348, AIMS/ERCS Update (Examination Update), is used to update cases that are open on AIMS, and Form 5349, Examination Correction Request, is used to correct closed cases on AIMS.
- 4.4.36.13.1
(07-21-2026)
Who Can Correct or Update a Record
- (1) A correction to all Item numbers except Item 60 (TC-300-IND), Item 61 (Partial Agreement Indicator), Item 64 (IRA-CD), and Item 90 (Verified Assessment Code) on a closed record (Status Code 8X or 90) can only be input by an Examination employee at a terminal serviced by the Closing Area or Industry.
- (2) Corrections to an Employee Group Code (EGC) 5XXX record, must be input using a terminal identified as a campus terminal and the terminal must match the Primary Business Code (PBC). If input is attempted by a non-campus

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

terminal or a terminal that does not match the PBC, the following error message will be displayed **EGC 5XXX MUST USE SERVICE CENTER TERMINAL**.

- (3) For area office cases in Status Code 5X, if a Processing Campus Code (PCC) is present, a correction can be input if the terminal matches the PCC campus.
- (4) Appeals employees who are identified by an Employee Number starting with 66, are blocked from inputting CC AMAXUE.

4.4.36.13.2
(07-21-2026)

Restrictions on Correcting a Record (added error messages)

- (1) Skeletal records with a Project Code (PC) of 0010 will block any CC AMAXUE input until the record becomes a full record. If input is attempted, the error message **TC424 RECORD** will be displayed.
- (2) Only Item 27 (Activity Code (AC)), Item 50 (EGC), Item 58 (XREF DLN/AIMS), and Item 400 (CIC-IND), can be updated if the record is a skeletal record. If any other item number is input the error message **TC424 RECORD** will be displayed.
- (3) A CC AMAXUE with an Item number 27 cannot be input at a service center terminal unless the EGC is 5XXX.
- (4) An AIMS base with a Freeze Code Q, R, S, or T will block any CC AMAXUE input until the freeze is released.
- (5) A record with a Report Extraction Indicator (REI) of 3 cannot be corrected using CC AMAXUE. The REI will be updated out of 3 after the next AIMS monthly cycle at which time the correction can be input.
- (6) Cannot update Item Numbers 18, 22-24, 28, 30, 32, 34, 35, 37, 38, 44-47, 65, 401- 403, 405-408, 411, 412, 414 - 416, 418, and 422 unless the status code is greater than 79. See IRM 2.8.6, AIMS Command Code AMAXU, for a complete list of definitions for item numbers.
- (7) Blocks have been added to AIMS to prevent the correction of a record after the extended fiscal year has ended. If an input is attempted the following error message will be displayed **CLOSED IN PRIOR FISCAL YEAR – CANNOT CORRECT**.
- (8) A record that has aged off of AIMS cannot be corrected.

4.4.36.14
(07-21-2026)

Impact of Correcting Closed Records

- (1) Inputting a Form 5349, Examination Correction Request, causes the REI to be reset. If the record passes all the consistency and validity checks, the corrected record will be extracted during the next report extraction period and the Examination tables for the closing area or industry will be updated with the correct information. The literal **CORR** will appear next to the record on the Examination Tables 10.1b, 15, and 16.

4.4.36.14.1
(07-21-2026)

Corrections to Records Closed in a Prior 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 which appear on the Accomplishment Error Registers and records entered incorrectly can be corrected.

- (2) AIMS records cannot be corrected after the extended fiscal year has ended.

4.4.36.15
(07-21-2026)
Forms to Use

- (1) Several different forms are used to request updates or corrections.
- Form 4844, Request for Terminal Action, is used to update MF information.
 - Form 5348, AIMS/ERCS Update (Examination Update), is used to update cases that are open on AIMS.
 - Form 5349, Examination Correction Request, is used to correct closed cases on AIMS.

4.4.36.15.1
(07-21-2026)
Managerial Approval

- (1) Completed forms are routed to the approving official who reviews the forms to ensure the quality and integrity of the requested action. Requirements for managerial approval are dependent on the field being changed. See Form 5348, AIMS/ERCS Update (Examination Update), to determine if managerial approval is required.

Note: Automated managerial approval for batch cases is permitted for the Unattended Case Processing records.

4.4.36.15.2
(07-21-2026)
Disposition of Forms

- (1) Form 4844, Request for Terminal Action, Form 5348, AIMS/ERCS Update (Examination Update), (except for freeze code requests), and Form 5349, Examination Correction Request, are retained by originator or terminal function depending on local option and destroyed when no longer needed in current operations, but no later than three months after input. More information can be found in Document 12990, Records Control Schedules.

4.4.36.16
(07-21-2026)
Items that can be Updated/Corrected/Deleted and Form to Use

- (1) Following is a list of items that can be updated or corrected. F1 means that you can update or correct the field on a skeletal record.

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

If you want to update, correct, or delete:	Use Form 5348	Use Form 5349	Use Form 4844
3121Q-Amount	N/A	418	N/A
abstract code	N/A	404	N/A
abstract delete indicator	N/A	409	N/A
activity code	N/A	27-F1	N/A
aging reason code	XF1	410	N/A
AIMS Open Control Number	XF1	59-F1	N/A
amended return amount	N/A	415	N/A
assessment statute date (ASED)	X	N/A	N/A
CIC Indicator	N/A	400	N/A
claim amount	XF1	21	N/A
claim amount disallowed (RBP)	N/A	22	N/A
claim hours (RBP)	N/A	23	N/A
claim rejection date	N/A	20	N/A
claim type (RBP)	N/A	24	N/A
credit CF disallowed amount	N/A	46	N/A
credit CF type	N/A	47	N/A
delinquent return amount	N/A	414	N/A
delinquent return code	N/A	37	N/A
disposal code	N/A	13	N/A
employee group code	XF1	50-F1	N/A
exam adjustment amount	N/A	34	N/A
exam technique code	N/A	30	N/A
examiner's grade	N/A	31	N/A
examiner's name	N/A	33	N/A
examiner's time	N/A	28	N/A
fax agreement indicator	N/A	416	N/A
fraud condition code	N/A	38	N/A
freeze code	XF1	N/A	N/A
grade of case	N/A	32	N/A

If you want to update, correct, or delete:	Use Form 5348	Use Form 5349	Use Form 4844
IRA code	N/A	64	N/A
IRS Employee Code-AIMS	N/A	419	N/A
installment agreement code	N/A	412	N/A
International Examiner's results %	N/A	403	N/A
International Examiner's time %	N/A	402	N/A
joint investigation indicator	N/A	54	N/A
manual assessment amount	N/A	35	N/A
Master File information	N/A	N/A	X
NAICS code	N/A	19-410/	N/A
NOL CF Disallowed Amount	N/A	44	N/A
NOL Indicator	N/A	45	N/A
PIA code	N/A	413	N/A
partial agreement indicator	N/A	61	N/A
payment code	N/A	411	N/A
POD code	XF1	57	N/A
project code	XF1	40	N/A
related MFT code	N/A	406	N/A
related return alpha code	N/A	408	N/A
related tax period	N/A	407	N/A
related TIN	N/A	405	N/A
renumbered DLN (see X-REF DLN)	N/A	N/A	N/A
secondary business code	N/A	49	N/A
source code	N/A	26	N/A
status code	XF1	N/A	N/A
statute consent code	X	N/A	N/A
statute date	X	N/A	N/A
survey reason code	N/A	65	N/A
TC 300 indicator	N/A	60	N/A
TEFRA Code	N/A	423	N/A

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

If you want to update, correct, or delete:	Use Form 5348	Use Form 5349	Use Form 4844
tracking code	N/A	417	N/A
unagreed amount	N/A	18	N/A
verified assessment indicator	N/A	90	N/A
unified-credit-adjustment- amt	N/A	422	N/A
whipsaw indicator	N/A	401	N/A
X-Ref DLN/AIMS	N/A	58-F1	N/A
X-Ref TIN	N/A	421	N/A

4.4.36.16.1 (07-21-2026) Abstract Codes

- (1) Abstract codes may be corrected. See instructions for Item 404 on Form 5349, Examination Correction Request.

4.4.36.16.2 (07-21-2026) AIMS Open Control Number

- (1) Item 59, AIMS Open Control Number, is auto populated if a return is requested on the requisition. Centralized Files and Scheduling files returns by the AIMS Open Control Number. If Item 59 is input on a skeletal record, the information input will be overlaid with the AIMS Open Control Number when the full database is received if a return was requested. After the return is assigned to the field, the AIMS Open Control Number is no longer useful and the item number can be used to enter other information, but it must be numerics.
- (2) If input, Item 59 must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 59 MAY BE ENTERED**.

4.4.36.16.3 (07-21-2026) Activity Code

- (1) The Activity Code (AC) is based on the return as filed without considering any later changes made by IRS. This is why the AC must not be updated with the exception of Substitute for Returns (SFR), Non-Master File (NMF) accounts, and Retention Register accounts.
 - See IRM 4.4.1-1, Reference Guide, for a list of ACs.
 - See Document 6036, Examination Division Reporting Codes Booklet, for a list of ACs and the corresponding Master File Tax (MFT) codes.

4.4.36.16.3.1 (07-21-2026) Substitute for Return

- (1) The AC used when a substitute for return was established on AIMS or Examination Returns Control System (ERCS) must be updated before the case leaves the group.
 - If a delinquent return is secured, update the AC on AIMS and ERCS upon receipt of the return, using the figures on the delinquent return.

- If a delinquent return is not secured, update the AC using the amounts on the Revenue Agent Report (RAR) before the case leaves the group.

4.4.36.16.3.2
(07-21-2026)
Non-Master File

- (1) If the estimated AC of a NMF requisitioned return is wrong, it must be corrected.

4.4.36.16.3.3
(07-21-2026)
Retention Register

- (1) Generally, returns manually re-established on MF after being placed on the retention register will receive an incorrect AC of 000. These are returns that were originally listed on the TC 424 Reject Register with reject codes 1970 or 3471. These cases should be flagged so that the AC is reviewed when AIMS becomes a full record.

4.4.36.16.3.4
(07-21-2026)
Non-Taxable Returns

- (1) If an assessment has been made through AIMS, which is evidenced by an amount in the EXAM-CUM-ASSESSMENT-AMT field, you cannot update to a non-taxable AC. If an input is attempted, the error message **EXAM-CUM-ASSESSMENT-AMT PRESENT - CANNOT UPDATE TO NON-TAXABLE ACT-CD** will be displayed.

4.4.36.16.4
(07-21-2026)
Claim Amount

- (1) Claim amount is not valid with Source Code (SC) 31.
- (2) CC AMSTU - a **C** must precede the amount claimed.
- (3) CC AMAXUE - if claim amount is entered, the claim date will be generated if not present on AIMS. If claim amount is deleted the claim date will also be deleted.

4.4.36.16.5
(07-21-2026)
Claim Rejection Date

- (1) The claim rejection date input with CC AMCLSE is sent to MF. If the claim rejection date is incorrect, only the date on AIMS can be corrected with a new date using CC AMAXUE. The claim rejection date at MF cannot be corrected.
- (2) The claim rejection date can be deleted from the AIMS database by inputting a CC AMAXUE, Item 20-D. The claim rejection date at MF cannot be corrected.

4.4.36.16.6
(07-21-2026)
Disposal Codes

- (1) Disposal codes (DCs) cannot be changed:

From:	To:
non-examined	examined
examined	non-examined
changed	no change if Exam Results are present
no change	changed if Exam Results are not present

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

4.4.36.16.7
(07-21-2026)

Examiner's Time

- (1) If it is identified that the examiner's time on a closed case is incorrect, and the case has been returned, (AMSTUR or AMSTUB) the examiner's time cannot be corrected until it is resubmitted for closure. The case must close with an amount equal to or greater than the original closing. Time cannot be corrected if the reopening was after the end of the extended fiscal year as the time input was extracted for the prior fiscal year tables.
- (2) If it is determined that all the time on the case is Revenue Base Protection (claim for refund) time, the examiner's time must be zero. Using CC AMAXUE, enter a blank in Item 28 and the correct amount of time in Item 23.

4.4.36.16.8
(07-21-2026)

Freeze Codes

- (1) CC AMFRZS is used to set freeze codes and CC AMFRZR is used to release freeze codes on the AIMS database. You must input the specific code you want to set or release. Freeze codes can be used:
 - a. To ensure association of an open return with newly available information, correspondence, and claim or amended returns.
 - b. To ensure requisitions returned **Record on File, Status 06, Organization Code 1000–2000** are not closed.
 - c. To ensure all procedural requirements are met for cases in special examination programs or projects.
- (2) After a freeze code is set, the Form 5348, AIMS/ERCS Update (Examination Update), should be forwarded to the area responsible for maintaining the listing of who requested the freeze code and the reason for the freeze.
- (3) A listing of freeze code contacts can be found on the Exam Systems Knowledge Base site at: *ERCS Codes Listing*.

4.4.36.16.8.1
(07-21-2026)

Use of Codes

- (1) Following describes the use of freeze codes.

If you want to:	then use freeze code:
Prevent case closure	A through P, V, W, Y, or 1-9
Allow closure to Appeals but prevent final closure	H
Prevent closing and updating	Q, R, S, and T (Q will not block if DC is 11)
Prevent closing if TC 300 is greater than zero	U
Prevent closing if TC 300 is positive unless DC is agreed	X
Prevent transfer (AMSOC DC 30)	A-G, I-J, L, Q-S, V, or W
Prevents a DC 29 Closure	Z

4.4.36.16.8.2
(07-21-2026)
Skeletal Records

- (1) When a TC 424 skeletal record contains a freeze code, the code will be printed on the Form 5546, Examination Charge-Out Sheet, when the Form 5546, Examination Charge-Out Sheet is generated, which will not happen until a TC 150 posts.

4.4.36.16.8.3
(07-21-2026)
Priority Order

- (1) Only one freeze code can be on a module at a time with exception of the U freeze. The order of priority is as follows: Q, N, P, O, H, M, Z, and 1-9.

4.4.36.16.8.4
(07-21-2026)
AMFRZ Suspense File

- (1) The forms will be placed in an open suspense file, in alphabetical order by freeze code. However, if the areas have defined specialized freeze codes which eliminate the need for the AMFRZ Suspense File, the maintenance of the file is not required.
- (2) Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZR) received from the terminal function will be used to purge and close the open suspense file. Staple the open Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZS) to the Form 5348 (AMFRZR) and place them into a closed file. If the freeze release is approved telephonically, annotate the name of the approving manager and the date the freeze was released on the Form 5348 AIMS/ERCS Update (Examination Update), and place it in the closed file.
- (3) If the campus inputs the freeze code, there will be no open Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZS) in the area office suspense file. Note on the Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZR) reason for no open Form 5348, for example, the campus inputs the freeze code and then places the form in a closed file.

4.4.36.16.8.5
(07-21-2026)
AMFRZ Closed File

- (1) The closed file will be maintained in alphabetical order or by purge date.
- (2) The closed file will be purged monthly and any Form 5348, AIMS/ERCS Update (Examination Update), that is 120 days old or older determined from the date of input of CC AMFRZR will be destroyed in accordance with Document 12990, Records Control Schedules.

4.4.36.16.9
(07-21-2026)
IRA Code

- (1) The IRA Code can be updated using CC AMAXUE using Item Number 64. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 64 MAY BE ENTERED**.

4.4.36.16.10
(07-21-2026)
Manual Assessment Amount

- (1) The manual assessment amount is not valid with a DC 01 or 02. It is also not valid with a non-taxable AC.
- (2) To delete the manual assessment amount on an open record use CC AMAXUE and enter a blank space in Item 35.
- (3) To delete the manual assessment amount on a closed record use CC AMAXUE, Item 35-D.

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

- 4.4.36.16.11
(07-21-2026)
Master File Information
- (1) CC AMREQ is used to correct AIMS when updated information has not been received from MF. This CC generates a TC 429. Upon receipt of the TC 429, BMF and IMF will send an AIMS update record which will correct the AIMS database. The correction should be reflected within two to three weeks from input date. Following are some examples of why CC AMREQ is used:
 - a. MF reflects a TC 912 but the TC 914 has not been reversed on AIMS.
 - b. MF reflects that the amended return has been released but AIMS still has the TC 97X freeze.
 - c. Taxpayer name or address at MF does not match AIMS record.
- 4.4.36.16.12
(07-21-2026)
NAICS Codes
- (1) Use CC AMAXUE, Item 19-410/ and the 6 digit code. North American Industry Classification System (NAICS) codes are valid with MFT codes 01, 02, 04, 06, 10, 11, 14, 16, or 30.
- 4.4.36.16.13
(07-21-2026)
Partial Agreement Indicator
- (1) The Partial Agreement Indicator (Item 61), can be updated using CC AMAXUE. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 61 MAY BE ENTERED**.
- 4.4.36.16.14
(07-21-2026)
PIA Code
- (1) Only valid with Master File Tax (MFT) Codes 02, 05, 06, and 30.
 - (2) Use CC AMAXUE, to delete the PIA code (Item 413-D) from the database when a PIA Code is not valid with the MFT on the record.
- 4.4.36.16.15
(07-21-2026)
Renumbered DLN Item 58
- (1) See X-Ref DLN.
- 4.4.36.16.16
(07-21-2026)
Source Code
- (1) Generally, unless the source code (SC) used on the original opening was in error, the SC should not be changed unless it meets one of the situations stated in this section.
 - (2) The SC should reflect the reason the return was examined. Therefore if a return was waiting to be examined in one SC, but actually examined for a different reason, the SC should be updated.
- Example:** The return was on AIMS in a Discriminant Index Function (DIF) SC 02; but it was examined as part of the Compliance Initiative Program (CIP). Therefore SC should be updated to 62.
- 4.4.36.16.16.1
(07-21-2026)
Campus TEFRA Function (CTF) Returns
- (1) All Area Office SC are valid with EGC 54XX or 58XX cases. It is not necessary to change the SC when sending cases to the Examination Support Unit.
- 4.4.36.16.16.2
(07-21-2026)
Claim for Abatement/Refund
- (1) If the return was previously examined and the taxpayer files a claim, do not change the SC unless the prior examination has aged off of the database and a new AIMS opening (AM424) is input.

4.4.36.16.16.3
(07-21-2026)

Special Rules for Specific Source Codes

- (1) Some source codes have special rules.

4.4.36.16.16.3.1
(07-21-2026)

Source Code 01

- (1) If a SC 01 return is being assigned to a group because the group is controlling a prior or subsequent year, the case must be updated from 01 to a “related” SC if the return will be examined as part of the package audit (no later than when the case is updated to Status Code 12).

Example: A SC 02 tax period 202212 is in the area office. Tax period 202312 is opened (created on AIMS) with a SC 01, (automatic opening) and is sent to the group controlling the 202212 tax period. Tax period 202312 should be updated to related SC 10 (multiple year return related to DIF) as soon as possible. At the latest, this would be when the case is updated to Status Code 12.

- (2) If the SC 01 return is not examined as part of the package audit or is surveyed, the SC does not need to be updated out of SC 01. If the SC 01 was updated prior to a determination, it can be updated back to 01 if the opening SC is 01.
- (3) Returns related to SC 01 are considered Non-DIF related.
- (4) AIMS will not allow you to update out of SC 01 until the Status Code is greater than 07.
- (5) AIMS will allow you to update back to a SC 01 if the opening SC displayed on the AMDISA is 01.

4.4.36.16.16.3.2
(07-21-2026)

Source Code 02

- (1) If a SC 02 return is being assigned to a group because the group is controlling a prior or subsequent year, the case must be updated from 02 to a “related” SC if the return will be examined as part of the package audit (no later than when the case is updated to Status Code 12).

Example: A 202212 tax period with a SC 02 is in the area office. Tax period 202312 is opened (created on AIMS) as part of a DIF order and is sent to the group controlling 202212. Tax period 202312 should be updated to related SC 40 (multiple year non-DIF related) as soon as possible. At the latest, this would be when the case is updated to Status Code 12.

- (2) If the SC 02 return is not examined as part of the package audit or is surveyed, the SC does not need to be updated out of SC 02.
- (3) AIMS will allow you to update back to a SC 02 if the opening SC displayed on the AMDISA is 02.

4.4.36.16.16.3.3
(07-21-2026)

Source Code 06

- (1) Update the SC of any return that has been identified for more than one Campus Exam Correspondence Program to 06.

4.4.36.16.16.3.4
(07-21-2026)

Source Code 25

- (1) AIMS will allow you to update back to a SC 25 if the opening SC displayed on the AMDISA is 25.

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

4.4.36.16.16.3.5
(07-21-2026)
Source Code 45

- (1) When the return was requested for reference or information, managerial approval is needed before an examination of the return can be initiated, and the SC 45 must be changed to the appropriate SC. A SC cannot be changed to 45.
- (2) If Disposal Code (DC) 45 is present, the SC cannot be updated out of 45. If input attempted, the error message **SOURCE-CD/DISP-CD INCONSISTENT** will be displayed.

4.4.36.16.17
(07-21-2026)
Status Code

- (1) ERCS and Report Generation Software (RGS) automatically generate Status Code updates when a case is moved from one Status Code to another.
- (2) The Status Code date is updated automatically with the input date. For Status Code 10, 12, and 22 through 24, a specific date may be entered. For Status Code 12 the date entered cannot be more than 31 days before or after the entry date and for Status 10 or 22 through 24, the date entered cannot be more than 20 days before or after the entry date. Status Code 24 is automatically generated when CC AMSTUS is input, the date depends on whether or not the date is entered or computer generated.

4.4.36.16.17.1
(07-21-2026)
Managerial Approval

- (1) Managerial approval which includes automated managerial approval for batch cases through systems like Correspondence Examination Automation Support (CEAS), are required for all Status Code updates with the following exceptions:
 - Updated from 10 to 12.
 - Updates done through unattended automated systems such as CEAS.

4.4.36.16.18
(07-21-2026)
Statute Date

- (1) When an all numeric statute date is input (no alpha code or Form 872, Consent to Extend the Time to Assess Tax) that does not match the current AIMS statute date, an update to the Assessment Statute Expiration Date (ASED) is sent to MF. Sometimes a TC 560 is generated, other times the ASED field is updated without a TC 560.
- (2) If the TC 150 is a SFR, a TC 560 will post but will not update the ASED field.
- (3) If an alpha code is applicable, it can be entered by itself in the MM space on the input screen. This will update the DD portion of the statute date.

4.4.36.16.19
(07-21-2026)
Statute Consent Code

- (1) The Statute Consent Code should be input if a restricted statute extension has been secured. An **R** sets the restricted consent indicator. It will be displayed on AMDIS immediately after the ASED date. The input of a **U** unsets the restricted consent indicator. The ASED must be input along with the consent code when setting or removing the code. The consent code is valid with all alpha codes except **EE**.

4.4.36.16.20
(07-21-2026)
Survey Reason Code

- (1) The Survey Reason Code can be removed on an open record by inputting CC AMAXUE with a blank space in Item 65.

4.4.36.16.21
(07-21-2026)
**Verified Assessment
Code**

- (1) The Verified Assessment Code (Item 90), can be input using CC AMAXUE. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 90 MAY BE ENTERED.**

4.4.36.16.22
(07-21-2026)
X-REF DLN

- (1) The X-REF DLN can be added to a record (including skeletal records) using CC AMAXUE, Item 58. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 58 MAY BE ENTERED.**

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Exhibit 4.4.36-1 (07-21-2026)

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 4.4.36-1 (Cont. 1) (07-21-2026)

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 4.4.36-1 (Cont. 2) (07-21-2026)

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 4.4.36-2 (07-21-2026)

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 4.4.36-2 (Cont. 1) (07-21-2026)

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, Examination 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, Examination Correction Request (closed)

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

Exhibit 4.4.36-2 (Cont. 2) (07-21-2026)

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	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, Examina- tion Correction Request (closed)
N/A	0116	LCC INDICATOR is invalid (EGC 5XXX not included)	N/A	Form 5348, AIMS/ ERCS Update (Examination Update) (open) Form 5349, Examina- tion 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, Examina- tion Correction Request (closed)

Exhibit 4.4.36-2 (Cont. 3) (07-21-2026)

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	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, Examina- tion Correction Request (closed)
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, Examina- tion 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

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

Exhibit 4.4.36-2 (Cont. 4) (07-21-2026)
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	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, Examina- tion Correction Request (closed)
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, Examina- tion 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, Examina- tion Correction Request (closed)

Exhibit 4.4.36-2 (Cont. 5) (07-21-2026)

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	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, Examina- tion Correction Request (closed)
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, Examina- tion Correction Request (closed)

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

Exhibit 4.4.36-2 (Cont. 6) (07-21-2026)

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	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, Ex- amination Correction Request (closed)
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, Ex- amination Correction Request (closed)

Exhibit 4.4.36-2 (Cont. 7) (07-21-2026)

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	0604	AIMS-BOD-CD/ EMPLOYEE- TYPE-CD	If AIMS-BOD-CD is 3, then EMPLOYEE- TYPE-CD must be 1 or 2	Form 5349, Examina- tion Correction Request CC AMAXU Item 49

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

Exhibit 4.4.36-3 (07-21-2026)

Common Error Codes and Corrective Actions

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
0000-0604	N/A	N/A	Exhibit 4.4.36-2
1100	AIMS-ACTIVITY-CD	three numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 27
1101	AIMS-AGING-REASON-CD	two numeric digits	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU
1103	AIMS-STATUS-CD	two numeric digits	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU
1104	AIMS-SOURCE-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 26
1106	EMPLOYEE-GROUP-CD	four numeric digits	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU
1107	PRIOR-AIMS-STATUS-CD	two numeric digits	See Note one
1112	STATUTE-EXTRACTION-IND	one numeric digit	See Note one
1113	CLAIM-AMT-DT	eight numeric digits	See Note one
1114	OPENING-CREATION-DT	eight numeric digits	See Note one
1115	AIMS-STATUS-CD-DT	eight numeric digits	See Note one
1117	RPT-EXTRACTION-CYC	six numeric digits	See Note one
1120	CLAIM-AMT	Up to nine numeric digits	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU
1121	RET-POSTING-YR	four numeric digits	See Note one
1122	TIN	nine numeric digits	See Note one

Exhibit 4.4.36-3 (Cont. 1) (07-21-2026)
Common Error Codes and Corrective Actions

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
1123	SPECIAL-PROJECT-CD	four numeric digits	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU
1124	SECONDARY-BUSINESS-CD invalid	five 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 one
1132	CLAIM-AMT-DT/CLAIM-AMT	If claim amount is present then claim amount date must be present	See Note one
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 one
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 one
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
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

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

Exhibit 4.4.36-3 (Cont. 2) (07-21-2026)

Common Error Codes and Corrective Actions

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
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 one
1144	AIMS-SOURCE-CD/ CLAIM-AMT	If source code is 31 then claim amount must be zero	Form 5349, Examination 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 one
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 one
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
1565	STATUTE-OF-LIMITATIONS-DT/ STATUTE-EXTENSION-TYPE	Only one must be present	Form 5348, AIMS/ERCS Update (Examination Update) CC AMSTU

Exhibit 4.4.36-4 (07-21-2026)

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 4.4.36-2
N/A	2101	DISP-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXU Item 13
N/A	2102	AIMS-SOURCE-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXU Item 26
N/A	2103	AIMS-ACTIVITY-CD	three numeric digits	Form 5349, Examination Correction Request CC AMAXU Item 27

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

Exhibit 4.4.36-4 (Cont. 1) (07-21-2026)

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 extraction (replace) 2: Deletion of a report extraction for the current fiscal year (subtract) 4: Re- establishment of a report extrac- tion for a prior fiscal year (don't add) 9: Purge at end of fiscal year.	See Note one
N/A	2110	SPECIAL- PROJECT-CD	four numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 40

Exhibit 4.4.36-4 (Cont. 2) (07-21-2026)

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	2111	PRIOR-AIMS- STATUS-CD	two numeric digits	See Note one
N/A	2113	EMPLOYEE GROUP -CD	four numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 50
N/A	2114	DELQ-RET-CD	one numeric digit	Form 5349, Examination Correction Request CC AMAXUE Item 37
N/A	2115	EXAM-CLAIM- TYPE	one alpha character	Form 5349, Examination Correction Request CC AMAXUE Item 24
N/A	2116	EXAM- TECHNIQUE-CD	one numeric digit	Form 5349, Examination Correction Request CC AMAXUE Item 30
N/A	2117	EXAMINERS- GRADE	two numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 31

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

Exhibit 4.4.36-4 (Cont. 3) (07-21-2026)

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	one alpha character	Form 5349, Examination Correction Request CC AMAXUE Item 401
N/A	2119	NOL- INDICATOR	one numeric digit	Form 5349, Examination Correction Request CC AMAXUE Item 45
N/A	2120	RPT-EXTRACT- CYC	six numeric digit	See Note one
N/A	2121	EXAM- START-DT	six numeric digits	See Note one
N/A	2122	OPENING- CREATION-DT	eight numeric digits	See Note one
N/A	2123	PRIOR-AIMS- STATUS-DT	eight numeric digits	See Note one
N/A	2130	RET- POSTING-YR	Must be numeric	See Note one
N/A	2131	TIN	Must be numeric	See Note one
N/A	2132	CLAIMS-HOURS	Must be numeric	See Note one

Exhibit 4.4.36-4 (Cont. 4) (07-21-2026)

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	3133	MANUAL- ASSESS-AMT	Must be numeric	See Note one
N/A	2134	EXAM-CLAIM- AMT- DISALLOWED	Must be numeric	See Note one
N/A	2135	EXAM-ASSESS- CUM-AMT	Must be numeric	See Note one
N/A	2136	AIMS-RESULTS- AMT	Must be numeric	See Note one
N/A	2137	CLAIM-AMT	Must be numeric	See Note one
N/A	2138	DELINQUENT- RETURN-AMT	Must be numeric	See Note one
N/A	2139	AMENDED- RETURN-AMT	Must be numeric	See Note one
N/A	2140	NOL-CF- DISALLOWED- AMT	Must be numeric	See Note one
N/A	2141	CREDIT-CF- DISALLOWED- AMT	Must be numeric	See Note one

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

Exhibit 4.4.36-4 (Cont. 5) (07-21-2026)

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	2142	CF-CREDIT- TYPE	one Alpha Character	See Note one
N/A	2143	FAX- AGREEMENT- IND	Must be zero or one	Form 5349, Examination 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, Examination 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, Examination Correction Request CC AMAXU Item 13

Exhibit 4.4.36-4 (Cont. 6) (07-21-2026)

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	2152	DISP-CD/AIMS-RESULTS-AMT	If DC is 02, then AIMS results must be zero	Form 5349, Examination Correction Request CC AMAXU Item 13
N/A	2153	DISP-CD/AIMS-RESULTS-AMT	If DC is 34, then AIMS results must be negative	Form 5349, Examination 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, Examination 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, Examination Correction Request– CC AMAXU Item 13

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

Exhibit 4.4.36-4 (Cont. 7) (07-21-2026)

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	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, Examination Correction Request CC AMAXUE Item 18
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

Exhibit 4.4.36-4 (Cont. 8) (07-21-2026)

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	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 Ex- amination Assessment Cu- mulative amount must be present	Form 5349, Examination Correction Request CC AMAXUE Item 13

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

Exhibit 4.4.36-4 (Cont. 9) (07-21-2026)

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, Examination 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 assess- ment amount must be zero	Form 5349, Examination Correction Request CC AMAXUE Item 13

Exhibit 4.4.36-4 (Cont. 10) (07-21-2026)

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	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, Examination Correction Request CC AMAXUE Item 16
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

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

Exhibit 4.4.36-4 (Cont. 11) (07-21-2026)

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	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 one
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
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, Examination Correction Request CC AMAXU Items 21, 22, 23, and 24

Exhibit 4.4.36-4 (Cont. 12) (07-21-2026)

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	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, Examination Correction Request CC AMAXU Item 35
N/A	2169	IE-DOLLAR- PERCENT/IE- TIME-PERCENT	If International Examiner Dollar is present then International Examiner Time must be present	Form 5349, Examination Correction Request CC AMAXU Items 402 and 403
N/A	2170	EXAM-CLAIM- AMT- DISALLOWED/ DISP-CD	If DC is 34 then Claim Amount Disallowed cannot be present	Form 5349, Examination Correction Request CC AMAXU Item 22
N/A	2171	DISP-CD/CLAIM- HOURS	If DC is 34 then Claim Hours cannot be present	Form 5349, Examination Correction Request CC AMAXU Item 23

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

Exhibit 4.4.36-4 (Cont. 13) (07-21-2026)

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	2172	DISP-CD/ EXAMINERS- TIME	If DC is 34 then Examiners Time cannot be present	Form 5349, Examination 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, Examination Correction Request CC AMAXU Item 44
N/A	2174	DISP-CD/ CREDIT CF- DISALLOWED AMT	If DC is 02 then the Credit CF Disallowed Amount must be zero	Form 5349, Examination Correction Request AMAXU CC Item 46
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, Examination Correction Request CC AMAXU Item 45

Exhibit 4.4.36-4 (Cont. 14) (07-21-2026)

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	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, Examination 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, Examination Correction Request CC AMAXUE Item 30

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

Exhibit 4.4.36-4 (Cont. 15) (07-21-2026)

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, Examination 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, Examination Correction Request CC AMAXUE Items 405, 406, 407, and 408

Exhibit 4.4.36-4 (Cont. 16) (07-21-2026)

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, Examination 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 one, two, or three	Form 5349, Examination 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 one
N/A	2187	SOURCE-CD/ CLAIM-AMT	If Source Code is 31, then claim amount must be zero	Form 5349, Examination Correction Request CC AMAXUE Item 21

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

Exhibit 4.4.36-4 (Cont. 17) (07-21-2026)

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, Examination 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, Examination 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, Examination Correction Request CC AMAXUE Item 13

Exhibit 4.4.36-4 (Cont. 18) (07-21-2026)

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	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, Examination Correction Request CC AMAXUE Item 13
N/A	2541	FRAUD- COND-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 38
N/A	2542	IE-DOLLAR- PERCENT	two 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	two numeric digits. If the EGC is 1XXX, then must be numeric	Form 5349, Examination Correction Request CC AMAXUE Item 403

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

Exhibit 4.4.36-4 (Cont. 19) (07-21-2026)

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	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
N/A	2563	PBC/AGING- REASON-CD invalid	Aging Reason Code 99 is not valid with PBC 309	Form 5349, Examination 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, Examination Correction Request CC AMAXUE Item 28 See Note two

Exhibit 4.4.36-4 (Cont. 20) (07-21-2026)

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	4103	CLAIMS- HOURS-NET/ DISP-CD	If DC is 01–13, then Claims Hours net cannot be less than zero.	Form 5349, Examination Correction Request CC AMAXU Item 23 See Note two

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.

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

Exhibit 4.4.36-5 (07-21-2026)

Non-Examined Error Codes

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
0000-0604	N/A	N/A	Exhibit 4.4.36-2
3101	DISP-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 13
3102	AIMS-SOURCE-CD	two numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 26
3103	AIMS-ACTIVITY-CD	three numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 27
3104	CORRECTION-CD	one 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 one
3105	SPECIAL-PROJECT-CD	four numeric digits	Form 5349, Examination Correction Request CC AMAXUE Item 40
3106	PRIOR-AIMS-STATUS-CD	two numeric digits	See Note one
3112	RPT-EXTRACT-CYC	six numeric digits	See Note one
3114	OPENING-CREATION-DT	eight numeric digits	See Note one

Exhibit 4.4.36-5 (Cont. 1) (07-21-2026)

Non-Examined Error Codes

Error Code	Validity/Consistency Check Item(s)	Computer Check	Corrective Action
3115	PRIOR-AIMS-STATUS-DT	eight numeric digits	See Note one
3116	RET-POSTING-YR	four numeric digits	See Note one
3117	TIN	nine numeric digits	See Note one
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.

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

Exhibit 4.4.36-6 (07-21-2026)

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.

Exhibit 4.4.36-6 (Cont. 1) (07-21-2026)

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.

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

Exhibit 4.4.36-6 (Cont. 2) (07-21-2026)

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.

Exhibit 4.4.36-6 (Cont. 3) (07-21-2026)

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

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

Exhibit 4.4.36-6 (Cont. 4) (07-21-2026)
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.

Exhibit 4.4.36-6 (Cont. 5) (07-21-2026)

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.

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

Exhibit 4.4.36-7 (07-21-2026)

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	• 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 four-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:
Service Center Examination rejects involve two subgroups: 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). 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.	N/A

Exhibit 4.4.36-7 (Cont. 1) (07-21-2026)

Format of the Reject Register

Section A:	Section B:
Service Center Classification rejects involve three subgroups: 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
PBC/SBC Group Request rejects involve no additional subgroups. SBC group requisitions of returns database can be identified by the EGC in Item two of the Header page. Only group inventory in Status 10, 12, 13, 17 or 18 is included in this portion of the reject register.	N/A
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. 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

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

Exhibit 4.4.36-7 (Cont. 2) (07-21-2026)

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.

Exhibit 4.4.36-7 (Cont. 3) (07-21-2026)

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:

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

Exhibit 4.4.36-7 (Cont. 4) (07-21-2026)

Format of the Reject Register

Section A:	Section B:
N/A	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: BLANK: No data base account 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). 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. 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. F3 Restricted Account: This condition should not be encountered since restricted accounts are no longer utilized within the AIMS system. 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.
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.

Exhibit 4.4.36-7 (Cont. 5) (07-21-2026)
Format of the Reject Register

Section A:	Section B:
N/A	29. Explanation of Reject Code: Exhibit 4.4.36-8 for instructions for resolving certain codes. Any reject codes not listed in the Exhibit may be found in IRM 3.12.32, Error Resolution - General Unpostables, IRM 3.12.179, Error Resolution - Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution, 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.

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

Exhibit 4.4.36-8 (07-21-2026)

TC 424 Reject Codes and Action Indicated

The Reject Code is comprised of four digits. The first three 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 4.4.36.11.11

IMF Reject Code:	Explanation:	Action Needed:
1330	Combat Zone Indicator is present at MF	See IRM 4.4.1, Audit Information Management System (AIMS) Validity and Consistency - Introduction
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.

Exhibit 4.4.36-8 (Cont. 1) (07-21-2026)

TC 424 Reject Codes and Action Indicated

IMF Reject Code:	Explanation:	Action Needed:
1605	Unreversed TC 420 or 424	(1) Indicates the return is charged to Examination. The PBC that is charged with the return on MF is identified on the MF line under the PBC column. 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. 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. (3) Returns with Special Program Source Codes. Special program source codes include: • 04, Multiple Filers • 11, Studies, Tests, and Research • 13, Married Filing Separate • 85, Information Document Match -Wages • 86, Information Document Match -All Others

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

Exhibit 4.4.36-8 (Cont. 2) (07-21-2026)

TC 424 Reject Codes and Action Indicated

IMF Reject Code:	Explanation:	Action Needed:
		If a return earmarked for one of these special programs is already open in Examination, the campus will take these steps: • Prepare Form 3210, Document Transmittal, with reject information such as TIN, MFT, Tax Period, Name Control, and date of register. —Write the action taken and date on the reject register: Additional issue—sent to _____ on (date). a. When the status code is other than 90: Send Form 3210 , 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. 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. 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.

Exhibit 4.4.36-8 (Cont. 3) (07-21-2026)

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. Coordinate with Criminal Investigation (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. Coordinate with that area. 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
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.

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

Exhibit 4.4.36-8 (Cont. 4) (07-21-2026)

TC 424 Reject Codes and Action Indicated

IMF Reject Code:	Explanation:	Action Needed:
1970	Module sent to retention register before: • 1/18/97 for IMF records • 1/01/99 for BMF records Module sent to retention register after: • 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 two weeks starting 56 days and ending three months from the original reject date. If the TC 150 has not posted in three 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 two weeks starting 56 days and ending three 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.
3071	Tax period mismatch	(1) Check fiscal month filing requirement for BMF account by checking a transcript or ENMOD and reinput.

Exhibit 4.4.36-8 (Cont. 5) (07-21-2026)

TC 424 Reject Codes and Action Indicated

IMF Reject Code:	Explanation:	Action Needed:
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, re-input 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

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

Exhibit 4.4.36-8 (Cont. 6) (07-21-2026)

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.