



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.5.5

DECEMBER 7, 2023

## EFFECTIVE DATE

(12-07-2023)

## PURPOSE

- (1) This transmits revised IRM 4.5.5, TE/GE AIMS Manual, TE/GE Reports.

## MATERIAL CHANGES

- (1) IRM 4.5.5.1.2: Modified IRM 4.5.5.5.6.2 to IRM 4.5.5.2.5.2
- (2) IRM 4.5.5.1.3: Add and Correct acronyms and definitions..
- (3) IRM 4.5.5.2.6 (2): Modified IRM 6.600.1 reference to IRM 6.630 reference.
- (4) IRM 4.5.5.2.6.2.1: Modified and added EGCs for Business Segments for all functions.
- (5) IRM 4.5.5.5.1.4 Remove reference to (Report Number applies to TEB Form 8038 Series Return and Form 8328 only).
- (6) IRM 4.5.5.4.1.1 (7):
- (7) IRM 4.5.5.5.1.4(1) Remove (Report Number applies to TEB Form 8038 Series Return and Form 8328 only),

## EFFECT ON OTHER DOCUMENTS

This supersedes IRM 4.5.5, dated November 14, 2022.

## AUDIENCE

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4.5.5  
TE/GE Reports

## Table of Contents

- 4.5.5.1 Program, Scope and Objective
  - 4.5.5.1.1 Authority
  - 4.5.5.1.2 Program Controls
  - 4.5.5.1.3 Acronyms and Definitions
- 4.5.5.2 TE/GE WebETS Time Reporting System
  - 4.5.5.2.1 TE/GE's web-based Employee Technical time System (WebETS)
  - 4.5.5.2.2 Description of System
  - 4.5.5.2.3 Daily Time Reporting
  - 4.5.5.2.4 Work Implementation Plan Allocation of Total Time
    - 4.5.5.2.4.1 Planning
    - 4.5.5.2.4.2 Using Activity Codes/Project Codes in Planning
  - 4.5.5.2.5 The WebETS Application Program
    - 4.5.5.2.5.1 Process Description
    - 4.5.5.2.5.2 Reporting WebETS System Problems
    - 4.5.5.2.5.3 WebETS Bulletins
  - 4.5.5.2.6 TE/GE web-based Technical Time Reports
    - 4.5.5.2.6.1 Form 6490, TE/GE Web-based Time Report
    - 4.5.5.2.6.2 Instructions for Preparing TE/GE web-based Technical Time Report, Form 6490
      - 4.5.5.2.6.2.1 Form 6490 - Item Requirements
      - 4.5.5.2.6.2.2 Total Time
      - 4.5.5.2.6.2.3 Part III - Reconciliation
  - 4.5.5.2.7 WebETS MIR's Summary Reports
    - 4.5.5.2.7.1 EP web-based Technical Time System Reports
    - 4.5.5.2.7.2 EO Technical Time System Reports
    - 4.5.5.2.7.3 GE Technical Time System Reports
- 4.5.5.3 Employee Plans Master File (EPMF) Outputs
  - 4.5.5.3.1 Miscellaneous Outputs
  - 4.5.5.3.2 EPMF Reports
    - 4.5.5.3.2.1 EPMF Annual Returns/Reports-National Total
    - 4.5.5.3.2.2 EPMF Annual Return/Report by Area Office
    - 4.5.5.3.2.3 Employee Plans Report of Delinquent Returns
- 4.5.5.4 EP/AIMS Management Information Reports
  - 4.5.5.4.1 AIMS Ogden Campus Processing Reports
    - 4.5.5.4.1.1 EP/AIMS Table 4.0, Returns with Statute Pending
    - 4.5.5.4.1.2 AIMS TC 424 Reject Register

- 
- 4.5.5.4.1.3 AIMS Weekly Update Report
  - 4.5.5.4.1.4 AIMS Error Register
  - 4.5.5.4.1.5 AIMS Duplicate Records Report
  - 4.5.5.4.1.6 Skeletal Records Over 60 Days Old
  - 4.5.5.4.1.7 Inventory Validation Listings (IVLs)
  - 4.5.5.4.2 EP/AIMS Detroit Computing Center Reports
    - 4.5.5.4.2.1 EP/AIMS Inventory Reports
    - 4.5.5.4.2.2 EP/AIMS Accomplishment Reports
  - 4.5.5.5 EO/AIMS Management Information Reports
    - 4.5.5.5.1 AIMS Ogden Campus Processing Reports
      - 4.5.5.5.1.1 EO/AIMS Table 4.0, Returns with Statute Pending
      - 4.5.5.5.1.2 AIMS TC 424 Reject Register
      - 4.5.5.5.1.3 AIMS Weekly Update Report
      - 4.5.5.5.1.4 Table 11, EO Aging of Returns in Process
      - 4.5.5.5.1.5 AIMS Error Register
      - 4.5.5.5.1.6 AIMS Duplicate Records Report
      - 4.5.5.5.1.7 Skeletal Records Over 60 Days Old
      - 4.5.5.5.1.8 Inventory Validation Listings (IVLs)
    - 4.5.5.5.2 EO/AIMS Detroit Computing Center Reports
      - 4.5.5.5.2.1 EO/AIMS Inventory Reports
      - 4.5.5.5.2.2 EO/AIMS Accomplishment Reports
      - 4.5.5.5.2.3 EO/AIMS TRAC Reports
    - 4.5.5.5.3 EO TEGE/AIMS Error Registers
  - 4.5.5.6 GE/AIMS Management Information Reports
    - 4.5.5.6.1 AIMS Ogden Campus Processing Reports
      - 4.5.5.6.1.1 GE/AIMS Table 4.0, Returns with Statute Pending
      - 4.5.5.6.1.2 AIMS TC 424 Reject Register
      - 4.5.5.6.1.3 AIMS Weekly Update Report
      - 4.5.5.6.1.4 Table 11, GE Aging of Returns in Process
      - 4.5.5.6.1.5 Skeletal Records Over 60 Days Old
      - 4.5.5.6.1.6 Inventory Validation Listings (IVLs)
    - 4.5.5.6.2 GE/AIMS Detroit Computing Center Reports
      - 4.5.5.6.2.1 GE/AIMS Inventory Reports
      - 4.5.5.6.2.2 GE/AIMS Accomplishment Reports
    - 4.5.5.6.3 GE TEGE/AIMS Error Registers
  - 4.5.5.7 TE/GE AIMS Inventory Validations
    - 4.5.5.7.1 Inventory Validation Listings (IVL's)
      - 4.5.5.7.1.1 Responsibility
      - 4.5.5.7.1.2 Validation Time Frames

- 4.5.5.7.1.3 Coordinating the Validation
- 4.5.5.7.1.4 Requesting a Validation Listing
- 4.5.5.7.1.5 Conducting the Validation
  - 4.5.5.7.1.5.1 Validation Guidelines
  - 4.5.5.7.1.5.2 Missing Returns
    - 4.5.5.7.1.5.2.1 Initial Research
    - 4.5.5.7.1.5.2.2 Closing Out Missing Returns
- 4.5.5.7.1.6 Error Tolerance
  - 4.5.5.7.1.6.1 Computing the Validation Function's Error Rate
  - 4.5.5.7.1.6.2 Acceptable Error Rate Levels
  - 4.5.5.7.1.6.3 Revalidation Schedule
- 4.5.5.7.1.7 Management of the AIMS Validation Process

#### Exhibits

- 4.5.5-1 TC 424 Reject Codes - Error Resolution Instructions (Reference: IRM 4.5.5.6.2.2)
- 4.5.5-2 AIMS Weekly Update Report Codes (Reference: IRM 4.5.5.5.2.3)
- 4.5.5-3 Instructions for Form 9351, TE/GE AIMS Inventory Validation Discrepancy List #1 (Reference: IRM 4.5.5.6.1.5.1)
- 4.5.5-4 Instructions for Form 9352, TE/GE AIMS Inventory Validation Discrepancy List #2 (Reference: IRM 4.5.5.6.1.5.1)
- 4.5.5-5 Computing the Error Rate (Reference: IRM 4.5.5.6.1.6.1)



4.5.5.1  
(05-30-2018)  
**Program, Scope and Objective**

- (1) This IRM section provides an overview of the Tax Exempt Government Entities AIMS manual reports process. The purpose of TE/GE is to provide top quality service and comply with applicable tax law and protect the public interest by applying the tax law with integrity and fairness to all.
- (2) **Purpose:** The TE/GE AIMS manual reports contains procedures for working the various reports in AIMS and tracking time in WebETS.
- (3) **Audience:** This IRM section provides procedures for agents, managers, and support staff in Exempt Organization, Employee Plans and Government Entities.
- (4) **Program Owner:** Director, Business System Plan (BSP) and Tax Exempt Government Entities (TE/GE).

4.5.5.1.1  
(11-29-2021)  
**Authority**

- (1) TE/GE's authority to resolve issues is derived from its authority to make determinations of access to software applications such as AIMS, RCCMS and WebETS.

4.5.5.1.2  
(12-07-2023)  
**Program Controls**

- (1) Systems Change Control (SCC) is the quality control team used to oversee the WebETS system. For more information on SCC see IRM 4.5.5.2.5.2, **Reporting WebETS System Problems.**
- (2) TE/GE Operational Program Support (TOPS) is the quality control team responsible for resolving issues for the WebETS system. For more information on TOPS see IRM 4.5.5.2.5.2, **Reporting WebETS System Problems.**

4.5.5.1.3  
(12-07-2023)  
**Acronyms and Definitions**

- (1) This manual uses the following acronyms

Acronym	Definition
AC	Activity Code
AO	Area Office
ADRR	AIMS Duplicate Records Report
AIMS	Audit Information Management System
ARP	AIMS Report Processing
AWS	Alternative Work Schedule
BCS	Business Customer Support
BSP	Business System Planning
CI	Criminal Investigation
CIP	Compliance Issue Program
CLP	Closed PCS Return
DB	Defined Benefit

<b>Acronym</b>	<b>Definition</b>
DCC	Detroit Computing Center
DC	Defined Contribution
DUP	Duplicate
EARP	EO/EP/GE AIMS Report Processing
EIN	Employee Identification Number
EGC	Employee Group Codes
EP	Employee Plans
EPMF	Employee Plans Master File
EO	Exempt Organization
ERISA	Employment Retirement Income Security Act
FSLG	Federal State Local Government
FTE	Full Time Employees
GE	Government Entities
IDRS	Integrated Data Retrieval System
ITG	Indian Tribal Government
IVL	Inventory Validation List
KDO	Key District Office
LWOP	Leave Without Pay
MIR	Management Information Reports
MF	Master File
MCC	Martinsburg Computing Center
OPR	Office of Planning and Research
OSC	Ogden Service Center
PAC	Program Activity code
PBC	Primary Business Code
PDT	Potentially Dangerous Taxpayer
PCS	Partnership Control System
REF	Reference AIMF TIN change
RCCMS	Reporting Compliance Case Management System
RC	Reason Code
RICS	Return Inventory Control System

Acronym	Definition
SEID	Standard Employee Identifier
SCC	Systems Change Control
SSN	Social Security Number
TRA	Transferred to Area Office
TC	Transaction Code
TIN	Taxpayer Identification Number
TDI	Taxpayer Delinquency Investigation
TE/GE	Tax Exempt Government Entities
TEB	Tax Exempt Bonds
TCMP	Taxpayer Compliance Measurement Program
UAT	User Acceptance Testing
UPC	Unpostable Code

4.5.5.2  
(09-29-2017)  
**TE/GE WebETS Time Reporting System**

- (1) The TE/GE WebETS system for employees is categorized by TE/GE Business Segments. Fiscal year workplans by time application are developed jointly by the Headquarters Office, Directors and Area Offices. Employees maintain daily records on time applied to various operational and non-operational activities.

4.5.5.2.1  
(12-07-2023)  
**TE/GE's web-based Employee Technical time System (WebETS)**

- (1) As work plan data is developed at the executive level, each division uses the data to monitor the effective use of its resources against stated objectives in that work plan.
- (2) WebETS provides TE/GE employees a web-based application to:
- a. Establish cases
  - b. Maintain inventory
  - c. Report time as it is applied
  - d. Enable the production of group level reports
  - e. Enable the compilation of data from all groups for the production of reports

4.5.5.2.2  
(12-07-2023)  
**Description of System**

- (1) Numeric codes as described below, provide overall flexibility and responsiveness to program needs and permit changes or expansions in the TE/GE programs. The codes provide a uniform system for planning and reporting time applications by TE/GE technical personnel.
- (2) Business Segment; Employee Group Codes and Position Codes - The use of specific Business Segments, Employee Group Codes (EGC) and position codes permits time expenditure data to be produced by functional element (EP/EO/GE) and by position categories, or combinations. Activities with cross

functional lines or which technical personnel do in several different position categories can be combined or isolated as needed.

- (3) Employee Group Code - The Employee Group Code consists of four digits.
  - a. The first digit identifies the TE/GE Operating Division.
  - b. The second digit identifies the function (or equivalent) within the operating division.
  - c. The third and fourth digits identify the group (or equivalent) within a Function.
- (4) Position Code - The position code consists of three digits that identify each position in the TE/GE activity. These position codes allow WebETS to capture data for specific positions such as:
  - Tax Auditor/Tax Compliance Officer
  - Tax Law Specialists
  - Group Managers,
  - Revenue Agents,
  - Program Analyst,
  - Staff Assistant,
  - Customer Service Representatives and Specialists, and
  - Quality Reviewers, etc.
- (5) Activity Codes - Operational and Non-Operational Activity Codes consist of three digits. Activity Codes are subject to change each fiscal year. For the current listing of valid codes, refer to TE/GE systems codes booklets:
  - Document 6476, Employee Plans Systems Codes
  - Document 6379, Exempt Organizations Management Information Systems Codes
  - Document 11308, Government Entities Computer Systems Codes

#### 4.5.5.2.3 (11-14-2022)

##### **Daily Time Reporting**

- (1) Personnel assigned to the TE/GE functions, use the web-based Form 6490, to report Technical Time and non-Technical Time.
- (2) All time (Operational and Non-Operational) expended by TE/GE personnel is reported by Activity Code designations and submitted to the WebETS system.
- (3) A separate report is prepared for each reporting cycle or part thereof.
- (4) Entries are made daily for the time devoted to the various activities. Area Offices and Employee Groups use the web-based system Form 6490, which is prepared through local procedures.

#### 4.5.5.2.4 (11-14-2022)

##### **Work Implementation Plan Allocation of Total Time**

- (1) According to the time schedule for the Service's long range planning cycle, the annual TE/GE Implementing Plan Program is developed and approved.

#### 4.5.5.2.4.1 (12-07-2023)

##### **Planning**

- (1) Area Offices and Business Segments submit preliminary Implementation to Headquarters Office for review and approval. Final approved plans by Area Offices and Business Segments are submitted to Headquarters Office personnel for each Operating Division.

- (2) In this development and approval process, the workplan is used by Headquarters Office personnel and by Area Office and Business Segments. This form provides for allocating total TE/GE technical time to the various work activities for both Operational and Non-Operational time.
- (3) After approval by Headquarters Office, Area Office plans are approved for final input by TE/GE Business Systems Planning, with data converted to be used as feeder reports for the TE/GE web-based Technical Time Reporting System.
- (4) The WebETS system enables the production of reports at the group level and replaces the function previously performed by DCC in creating MIRs, with its own MIR production.

4.5.5.2.4.2  
(11-14-2022)  
**Using Activity  
Codes/Project Codes in  
Planning**

- (1) The Activity Codes/Project Codes listed on the workplan planning document, help Headquarters, Directors and Area Office planning officers in preparing their specific plans. The listing of codes on planning documents will also ensure accuracy in processing the documents within the WebETS system for both TE/GE technical time and TE/GE examination workplan processing.
- (2) The Activity Code/Project Code structure is not consecutive, permitting changes or expansion in TE/GE activities or program emphasis, which are monitored by Business System Planning.
- (3) Current Activity Codes/Project Codes and definitions needed to prepare the workplan are listed in the Workplan Document sent out each year by Headquarters Office in the following systems codes booklets:
  - Document 6476 (EP)
  - Document 6379 (EO)
  - Document 11308 (GE)

4.5.5.2.5  
(11-14-2022)  
**The WebETS Application  
Program**

- (1) The WebETS program is a web-based system designed and developed to enable TE/GE users to log into the system and access their own individual account. Each "User Account" will contain administrative data to identify the user's name, organizational path, grade, SEID, tour of duty, and position.
  - a. Potential for change should be anticipated and therefore access to modify, add or delete groups should be included in an administrator's access to the system. This access should be restricted to a member of the BSP office.
  - b. Data will be captured within WebETS for managerial reports at varying levels and will have a number of query items and options.
- (2) The WebETS application resides on the IRS intranet and includes the following features:
  - Open inventory time tracking
  - Completed Form 6490
  - Validity and consistency checks
  - On-line Code and Description Help
  - Automatic accruals and display of total time
  - Group Summary reports.
- (3) Technical time or "tech time" reporting are terms used within TE/GE to describe the reporting of time spent on predefined activities and/or projects. TE/GE web-based reporting is not linked to the "payroll" time and attendance

reporting process (i.e., does not impact pay or leave information). The primary reason for web-based reporting is to enable production of management information reports that indicate how the organization is doing in relation to annual workplan objectives. This information is used in quarterly business performance reviews to the IRS Commissioner.

- (4) The web-based reporting process is a cyclical process that repeats itself 12 times each fiscal year. The beginning and ending date of each reporting period is based on the fiscal quarter beginning and ending date. Some reporting periods have four weeks and some have five weeks. On occasion, there may be a reporting period with six weeks.
- (5) The WebETS Tech Time reporting process consists of four major activities:
  - a. Record/Report time
  - b. Manager reviews and validates group data/Prints Group Reports
  - c. Second Level Manager verifies group data is complete and prints reports
  - d. Management information reports.

#### 4.5.5.2.5.1 (11-14-2022)

##### Process Description

- (1) **Record/Report Time-** Employees account for their normal tour of duty hours by tracking the number of hours expended on each of their work assignments or leave. Items can range anywhere from examination of a particular return to administrative type duties to leave. After the employee has completed entry of their hours for the reporting period, the employee prints the Form 6490, and electronically transmits the completed report to their manager.
- (2) **Manager Reviews and Validates Group Data/Prints Group Reports** - Once the Manager has received and reviewed all of his/her employees' completed monthly time reports, the Manager should validate the group data within the WebETS application. The validated data is then electronically sent to the WebETS server. Once the group data has been validated, the Manager should generate and print the Group Reports.
- (3) **Verification of Data/Print Reports** -The group data is electronically sent to the Second Level Manager who verifies and prints the applicable reports. The Second Level Manager is responsible for ensuring that the verification check is transmitted to the WebETS server.
- (4) **Validation/Correction Processing-** The validation and consistency check process checks each web-based time report to ensure the amount of total hours reported do not exceed the total amount allowed and that the codes used are valid and used appropriately with other codes.
- (5) **Management Information Reports-** Management information reports are produced at the United States Summary level, the Business Segment Summary level and the Group summary level by the Business Unit Coordinators. These individuals are designated by each Business Operating Division, and have access to the Work Plan Module for electronic submission of workplan data. .

#### 4.5.5.2.5.2 (11-14-2022)

##### Reporting WebETS System Problems

- (1) The TE/GE Shared Services Director, as the business owner of WebETS, has program management responsibility for WebETS.

- a. The BSP SCC (TE/GE Systems Change Control) Team has primary responsibility for WebETS maintaining and updating all codes in the WebETS application and conducting UAT testing.
      - b. BSP BCS (TE/GE Business Customer Support) Team has primary responsibility for responding to and troubleshooting WebETS issues reported via help desk tickets.
    - (2) When reporting a system problem, the user must provide a detailed description of the action you were trying to accomplish and the problem encountered. Detailed descriptions enable the programming staff to recreate the same scenario and result for analysis.
- 4.5.5.2.5.3  
(11-14-2022)  
**WebETS Bulletins**
- (1) Notification of updated program version releases, changes in the WebETS tech time reporting process or procedures and other information impacting WebETS users are communicated to TE/GE employees and Managers via WebETS bulletins.
  - (2) The Business System Planning office, on an as needed basis, issues WebETS Bulletins. Each WebETS Bulletin is numbered sequentially starting with '01' each fiscal year. The first two digits represent the fiscal year the bulletin was issued. For example the first WebETS Bulletin issued in fiscal year 2006 will be numbered 06-01. WebETS Bulletins are issued electronically to all TE/GE WebETS users. The WebETS Bulletins are also available on the TE/GE BSP web site.
- 4.5.5.2.6  
(12-07-2023)  
**TE/GE web-based  
Technical Time Reports**
- (1) Form 6490, TE/GE web-based Time Report is used to gather information required by management at all levels for time application by TE/GE personnel in the Area Offices. A separate report is prepared for each month or part of a month. Each employee makes daily entries for the time devoted to the various TE/GE activities. Reports are available within WebETS for Headquarters Office, Area Offices, Business Segments and Employee Groups.
  - (2) Managers will ensure that reports are prepared for employees on leave or other absence. However, reports are not prepared for employees on "extended" leave without pay (as defined in IRM 6.630.1, Absence and Leave), beginning with the first day on LWOP.
- 4.5.5.2.6.1  
(12-07-2023)  
**Form 6490, TE/GE  
Web-based Time Report**
- (1) The need for accuracy cannot be overemphasized when completing each web-based Form 6490. Form 6490 for each individual must show the total work time in a given month. Total work time is computed automatically using the automated Form 6490 program by multiplying the number of workdays by eight hours and making Alternate Work Schedule (AWS) adjustments to the total daily time when AWS time is applied (Activity Code 860). Deducting Saturdays, Sundays and national holidays from the number of days in the month determines the number of workdays in a month. Authorized overtime is reported under the appropriate Activity Code with an offsetting adjustment under "Details In" Activity Code "840."
  - (2) Form 6490 provides a systematic means for accumulating the time for each technical employee classified as Specialists, Examiners, Group Managers, etc.
    - a. For Examiners/Specialists, it shows the number of examination cases the Examiner/Specialist has in process, the time devoted to such cases and the cases closed during the month with the time charged to each case.

- b. The report will reveal to area management any unusually large inventory of open cases to which time has been charged, any cases where they are charging time beyond a reasonable amount, and any instances where they are neglecting difficult cases in favor of simpler returns.
- (3) To simplify this follow-up of work in process, the web-based 6490 program will calculate and insert the number of months in process for each examination.
- (4) Each employee makes daily entries and the employee retains the current report throughout the month. The current report is available to supervisory personnel for management review.
- (5) At the close of the last workday of the month, the web-based 6490 is:
  - a. Submitted electronically to their manager via the WebETS application
  - b. Able to be printed if required; and
  - c. Reviewed by the Level 1 Manager for accuracy; if correct it is approved; if incorrect it is rejected back to the employee for corrections.

4.5.5.2.6.2  
(12-07-2023)

**Instructions for  
Preparing TE/GE  
web-based Technical  
Time Report, Form 6490**

- (1) Under ordinary circumstances, each employee will prepare one Form 6490, TE/GE web-based Time Report, per month. However, under certain conditions it is necessary for Examiners/Specialists to file more than one (1) Form 6490.

4.5.5.2.6.2.1  
(12-07-2023)

**Form 6490 - Item  
Requirements**

- (1) **Name-** This Form 6490 information is gathered from the data entered when the employee was added as a user to the WebETS application.

VALID ORGANIZATION CODES FOR EACH BUSINESS SEGMENT					
BUSINESS SEGMENT	BUSINESS SEGMENT CODE	EP	EO	GE	CAS
Northeast Area Office - EP & EO Examinations	01	7601-7615	7901-7915, 7919		
Mid- Atlantic Area Office - EP & EO Examinations	02	7616-7630			
Great Lakes Area Office - EP & EO Examinations	03	7631-7645	7723, 7921, 7922, 7927, 7931-7944		
Gulf Coast Area Office - EP & EO Examinations	04	7646-7660	7946-7960		

BUSINESS SEGMENT	BUSINESS SEGMENT CODE	EP	EO	GE	CAS
Compliance & Review Area (CAR) - EO Examinations	05		7720, 7721, 7724-7725, 7728, 7731-7733, 7961-7975, 7980, 7990, 7994		
Pacific Coast Area Office -EP Examinations	05	7680-7690			
TCO Exam Office -EP	06	7696, 7698, 7699			
Pacific Coast Area Office EO Examinations	06		7976-7979, 7981-7989		
DL Exam 1	07	7661-7667			
DL Exam 2	08	7668, 7670-7675			
VC Exam	09	7676-7679			
EP and EO Examinations Programs and Review	10	7600, 7669, 7693, 7695, 7697	7900, 7991-7997		
Rulings & Agreement - Determinations Area 1	12	7510, 7520 - 7523, 7531-7536	7801, 7807, 7824, 7826, 7830, 7838, 7843-7844, 7846, 7880		
Rulings & Agreements - Determinations Area 2	12	7524- 7526, 7530	7820 -, 7823, 7827-7829		
	13	7500, 7550-7562, 7579, 7570, 7572, 7575-7582			

BUSINESS SEGMENT	BUSINESS SEGMENT CODE	EP	EO	GE	CAS
EO Rulings & Agreement Area 3	12		7810, 7825, 7845, 7847-7849		
EO Rulings & Agreement Area 4	12		7242, 7870-7873		
Headquarters	14	7400	7700	7200	
Tax Exempt Bonds (Nation-wide)	15			7210, 7211, 7220, 7221-7229	
Federal/State/Local Governments (Nationwide)	16			7240, 7241, 7242 7250-7255, 7258	
Indian Tribal Governments (Nationwide)	17			7203-7207, 7212, 7214, 7270-7272, 7279 7280- 7283 7289	
Customer Account Services	18				7300, 7310-7314, 7320-7329
Customer Education and Outreach	19	7410		7861	

- (2) **Year/Month** - The 6490 report will include the year and month for which the report is being generated.
- (3) **Employee Grade** -This 6490 data is generated from the employee Users Profile in WebETS.
- (4) **TE/GE Division Organization Code** - The Employee Group Code (EGC) is generated from the employee/User Profile in WebETS.

DIGIT	UNIT/FUNCTION	ENTER
1st	Operating Division	7
2nd	EP	"4" "5" "6"

DIGIT	UNIT/FUNCTION	ENTER
	EO	"7" "8" "9"
	GE	"2"
	CAS	"3"
3rd and 4th	Employee Group Code	Enter the designated number assigned to your group. Codes 00 - 99 are group designations. Each group, with the jurisdiction of a Business Segment, must have a unique employee group code. Two digits are used to designate each group code. Code "00" is used only in those Functions that do not contain groups (i.e., Director, etc.).

(5) **Position Code** - This Form 6490 information is generated from the employee/ User Profile in WebETS.

VALID POSITION CODES FOR EACH BUSINESS FUNCTION				
POSITION CODES	EP	EO	GE	CAS
Office Administration				
Customer Service Representative (CSR)				310
Customer Service Specialist (CSS)				316
Technical Screener - Para-Professional	410	710		
Tax Examiner - EOCU		711		
EP/EO/GE/HQ Revenue Agent	416	716	216	
EO Revenue Agent				317
EP Revenue Agent				318
EO Tax Auditor/Tax Compliance Officer		717		
EO Data Miners		718		
FSLG/ITG Specialist			218	
Program Analyst				319
Technical Staff				320

POSITION CODES	EP	EO	GE	CAS
EP Tax Auditor/Tax Compliance Officer	417			
Programmer	434	734		
Program/Management Analyst	443		243	
Human Resource Specialist				
Non-Supervisory Management Official		757		
Non-Supervisory Analyst/Staff Assistant		758		
Other	459	759	259	
Quality Reviewer				359
EP/EO/GE/HQ Tax Law Specialist	460	760	260	
Management Official				360
EP/EO/GE Manager	461	761	261	
Supervisor/Manager				
Manager				361
Manager- OPR, FO			262	
Other (i.e., Secretary, Management Assistant)				362
Senior Executive		780		

- (6) **Page** - Each page of the Form 6490 is automatically consecutively numbered beginning with page 1.

4.5.5.2.6.2.2  
(11-14-2022)  
**Total Time**

- (1) This section of Form 6490 is systemically updated to summarize Total Technical Time, Total Non-Technical Time, AWS, and Total Time Accounted for during the cycle for which the Form 6490 is generated.

4.5.5.2.6.2.3  
(12-07-2023)

**Part III - Reconciliation**

- (1) The web-based Form 6490 will automatically record calculations in Part III and display the information on the printout.

4.5.5.2.7  
(11-14-2022)

**WebETS MIR's Summary Reports**

- (1) WebETS produces summary reports that reflect time applications of technical personnel.

4.5.5.2.7.1  
(12-07-2023)

**EP web-based Technical Time System Reports**

- (1) Following is the one EP MIR report produced by WebETS system along with a description. Refer to the WebETS User Guide, the web-based Reporting System for the format of the report.
- (2) **Report 11 - EP Technical Staff day Analysis (Number: EP Technical Time Report 11)**. Report 11 provides an analysis, based on the workplan submitted at the beginning of the fiscal year and the monthly Form 6490 received from the business segments, area offices and employee groups. Analysis is

provided on the staff day accomplishments and the percent of total time. Report 11 can be generated monthly in the web-based system.

4.5.5.2.7.2  
(12-07-2023)  
**EO Technical Time  
System Reports**

- (1) Following is a listing of EO MIR's produced in the web-based system along with a description of each. Refer to Document 6494, EO Technical Time Reporting System for the format of each report.
  - a. **Report 14 - EO Technical Analysis (Staff days / FTEs and Plans) (Number: EO Technical Time Report 14).** Report 14 provides an analysis, based on the workplan submitted at the beginning of the fiscal year and the monthly Forms 6490 received from the business segments, area offices and employee groups. Analysis is provided on the staff day and FTE accomplishments and the percent of total time by staff days, FTEs and Plans for each BAC and PAC listed on the workplan. Report 14 generated monthly, is electronically downloaded to area office, employee groups and Headquarters Office.
  - b. **Report 15 - EO Determination Case Grade Analysis (Number: EO Technical Time Report 15).** Report 15 provides an analysis of the staff days applied by Examiner/Specialist in grades 5/6/7/8/9/10, 11, 12 and 13, for the current month, year-to-date and percentage of year-to-date and the total determination time for the current month and year-to-date 5/6/7/8/9/10, 11, 12 and 13, and the total EO determination time. Report 15 generated monthly, is electronically downloaded to area offices, employee groups and Headquarters Office.
  - c. **Report 18 - EO Technical Staff day Analysis (Number: EO Technical Time Report 18).** Report 18 provides an analysis of Activity Codes using the Project Codes with their applicable Activity Codes. Report 18 generated monthly, is electronically downloaded to area offices, employee groups and Headquarters Office.

4.5.5.2.7.3  
(12-07-2023)  
**GE Technical Time  
System Reports**

- (1) Following is a listing of GE MIR's produced in the web-based system along with a description of each. Refer to the GE Technical Time Reporting System document for the format of each report.
  - a. **Report 14 - [FSL, ITG, TEB] Technical Staff day and FTE Analysis (Number: [FSL, ITG, TEB] Technical Time Report 14).** Report 14 provides an analysis, based on the workplan submitted at the beginning of the fiscal year and the monthly Forms 6490 received from the business segments and employee groups. A separate Report 14 is generated for each function under (i.e., FSL, ITG and TEB). Analysis is provided on the staff day and FTE accomplishments and the percent of total time by staff days, FTE's and plans for each BAC and PAC listed of Form 5440. Report 14 can be generated monthly, in the web-based system by the business segments and Headquarters Office.
  - b. **Report 18 - [FSL, ITG, TEB] Technical Staff day Return Analysis (Number: 18 [FSL, ITG, TEB] Technical Time Report 18).** Report 18 provides an analysis of Returns (by Activity Code) using the Project Codes with their applicable Activity Codes. A separate Report 18 is generated for each function under GE (i.e., FSL, ITG and TEB. Report 18 can be generated monthly, in the web-based system by management.

- 4.5.5.3  
(10-01-2019)  
**Employee Plans Master File (EPMF) Outputs**
- (1) The outputs produced from the EPMF are for TE/GE Headquarters Office, Ogden Campus and EP Area Office use in planning, researching, and monitoring employee benefit plan activities under ERISA.
  - (2) The outputs are generated in the following formats:
    - a. Returns statistics, types of filers, and posting progress to the EPMF, and
    - b. Return information from Form 5500 Series Returns and their attachments.
  - (3) The return statistics of Form 5500 Series Returns are produced on a monthly bases for Headquarters Office, but are only issued to the EP Area Office upon request.
- 4.5.5.3.1  
(10-01-2019)  
**Miscellaneous Outputs**
- (1) Various output tapes are produced at Martinsburg Computing Center (MCC) for printing of the following at the Ogden Campus.
    - a. Reports Tape
    - b. Unpostable Tapes
    - c. Delinquency Notices and TDI's
  - (2) Periodically extracts are made and magnetic tape and/or hardcopy listings are produced and forwarded to the Headquarters Office or Area Offices, as required.
  - (3) Special monthly extracts may be requested by SE:T:BSP for Headquarters or Area Offices as needed. The general public may also request information on a reimbursable basis.
- 4.5.5.3.2  
(10-01-2019)  
**EPMF Reports**
- (1) The reports listed are generated from EPMF on a monthly basis for monitoring return filing by various categories and non-filing of Form 5500 Series Returns. Headquarters Office distribution is made to the Area Offices by Headquarters Office upon request.
- 4.5.5.3.2.1  
(10-01-2019)  
**EPMF Annual Returns/Reports-National Total**
- (1) Report NO-CP:E:FS-01 - There are two separate return year reports under this title, for two return years (e.g., Return period ending 199912-200011 is for the 1999 return and return period ending 199812-199911 is for the 1998 return.) The returns, when posted, are added into their appropriate return year. The report reflects accumulated totals by the form number of the Annual Return/ Reports or their schedules. The report provides current statistics on return filings for pension plans on a nationwide basis.
- 4.5.5.3.2.2  
(10-01-2019)  
**EPMF Annual Return/Report by Area Office**
- (1) Report NO-CP:R:R-308 - This report is produced by area and sub-totaled by group within each area. There are reports under this title for two return years and are further distinguished by Form Number for a total of ten (10) reports. The statistics shown on this report do not include welfare plans. This report provides the capability for the areas to monitor the number of returns posted to the EPMF, by the following categories:
    - a. Total returns
    - b. Plan entity
    - c. Type of plan
    - d. Number of plan terminations
    - e. Participation

4.5.5.3.2.3  
(10-01-2019)  
**Employee Plans Report  
of Delinquent Returns**

- (1) Report NO-7100-E:O:S-28 - This report is used to monitor the volume of delinquent returns. The report reflects the total number of notices issued and the disposal transactions within each campus. The report is generated through IDRS beginning each July and accumulates totals for the first notice issued by plan year. Other than first notice activity, accumulation is based on service campus production counts.

4.5.5.4  
(10-01-2019)  
**EP/AIMS Management  
Information Reports**

- (1) The information input data for management information reports are derived from the Audit Information Management System (AIMS) database. The AIMS database contains a record for each employees' plan charged to EP. Daily, each Area Office and Ogden Campus Examination, for EP personnel, makes adjustments to any number of employees' plan records through remote terminals. In most instances, the source input documents for these changes are the AIMS forms. The database, along with the changes, are maintained at the Ogden Campus. The Ogden Campus produces statistical reports from the AIMS database for each Area Office.
- (2) Copies of this same data is electronically transmitted monthly to DCC for additional validations and reports. DCC provides Area Offices, Employee Groups, and national summary data. Refer to Document 6476, Employee Plans Systems Codes for a listing of reports generated.
- (3) DCC AIMS Error Reports are downloaded by the AIMS Coordinator/Systems Analyst (or designee) and are processed for correction.

4.5.5.4.1  
(10-01-2019)  
**AIMS Ogden Campus  
Processing Reports**

- (1) The Audit Information Management System (AIMS) generates weekly, monthly and "as requested" reports at the Ogden Campus for each Area Office. These are used to monitor the EP accomplishments and inventory. The reports provide information on cases returned from Review, inventory analysis, claims, statute control, and other areas of interest to field personnel.

4.5.5.4.1.1  
(12-07-2023)  
**EP/AIMS Table 4.0,  
Returns with Statute  
Pending**

- (1) Table 4.0, Returns with Statute Date Pending, is a computer generated listing produced monthly by the Ogden Campus from AIMS data showing returns in all status codes, where:
  - a. The statute date has expired and the return is charged to an EP Group on AIMS.
  - b. The statute date is due to expire within 180 days or less.
  - c. The statute is extended due to special characteristics (e.g., claims, Form 872A, etc.) and the return is charged to an EP Group on AIMS.
- (2) The AIMS Coordinator sends Table 4.0 to the Area Staff Assistant for distribution to the individual group managers. Each month a list of all the returns on which the statute of limitations will expire or has expired, is sent to the function charged with the returns by the AIMS Coordinator. Although the responsibility for this report rests with the Group Manager, the Group Secretary, or Group Manager's designee, has certain duties connected with this report.
- (3) The Group Secretary, or Group Manager's designee, should compare the employer names on Table 4.0 to the names in the Statute Control File. An update must be prepared for those cases where the Statute Control File shows later statute dates than the report shows. The Group Secretary, or Group Manager's designee, should bring the discrepancy (between the Statute Control File date and the report date) to the attention of the responsible

Examiner/Specialist and Group Manager. Annotate Table 4.0 to show the Examiner/Specialist and Group Manager have been notified.

- (4) Where a Statute Control File does not exist, but the employer's name is listed on Table 4.0, the Group Secretary, or Group Manager's designee, should locate the case and do the following:
  - a. If the return is in the group, notify the responsible Examiner/Specialist that proper statute control must be established.
  - b. If the return is already closed, notify the Group Manager by annotating the report.
  - c. If there has never been a record of this return in the group, notify the Group Manager who will initiate a search for the return.
- (5) Table 4.0 should be given to the Group Manager after the Group Secretary, or Group Manager's designee duties have been performed so he/she can perform the monthly review of statute control. To work the report correctly, the Group Manager must ensure the following tasks are performed prior to receipt of the following months report:
  - a. Each return that is listed on the report with no special statute message must be located. TE/GE Examination Groups, charged with the returns, must locate cases with 120 days or less from statute expiration.
  - b. If a listed return cannot be located, it is the responsibility of the organization charged on the report to make every possible effort to locate the return. Notify the employee group with the return that the return is charged to the wrong employee group and the AIMS database reflects a pending statute expiration. Note and date this action on the report.
  - c. If the return still cannot be located after adequate research, notify the AIMS Coordinator that a return with a possible statute expiration cannot be located.
  - d. 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. The AIMS database must also be updated to reflect the receipt of an extension or the decision not to secure a consent.
  - e. Mandatory Review must update the statute after the 90-day letter has been issued and the taxpayer does not petition the Tax Court.
- (6) To update the database:
  - a. When a consent extending the period of limitation on assessment of tax has been secured, enter date in format MMDDYYYY. An example of this consent is Form 872, Consent to Extend the Time to Assess Tax. Once this update has been input through the terminal and the statute extended to date is more than 210 days from expiration, this return is no longer listed on the report.
  - b. When a consent using Form 872A, Special Consent Fixing Period of Limitation Upon Assessment of Income Tax, extending the statute of limitations has been secured, enter "Form 872A." This does not remove the return from the report, but the legend "Form 872A" will appear on the report, indicating that a consent has been secured.
  - c. Update Form 5500 with Alpha Code PP, update should be before normal statutes and AMSTUP print should be included in the case file.

- (7) If the correct date is actually earlier than the date on the AIMS database, follow the procedures below to correct an incorrect Statute of Limitations Date:
  - a. Prepare Form 5595 to input the correct Statute of Limitations Date
  - b. When Alpha Codes are used to update the statute date on AIMS, they must be corrected to a recomputed numeric date before closing, if an adjustment is input.
- (8) The AIMS database must be updated for the statute date because:
  - a. It informs management that the statute of limitations, of each return, has been considered and acted on.
  - b. It minimizes the number of returns on the report that require research. Once the database is updated, the report eliminates extended statutes (if beyond 180 days) and identifies Form 872A extensions and returns with no extensions necessary.

**Note:** All updates are made through RCCMS, approved by the manager and sent to IDRS by an IDRS Operator in . The manager then monitors messages in RCCMS for any potential rejects.

4.5.5.4.1.2  
(12-07-2023)  
**AIMS TC 424 Reject Register**

- (1) When a MF request for AIMS establishment is input via the terminal, a TC 424 is processed to the MF. If the TC 424 is a reject, e.g., does not match Master File information, the account is not established on the AIMS file. A register of these accounts is generated at Ogden Campus. The register is distributed weekly to each TE/GE Area Office. The rejected accounts are listed alphabetically by Employee Group Code for cases assigned to groups in the Area Offices.
- (2) The first line on each rejected item contains information from the MF highlighting the error condition encountered and as much other information as available. The second line of information contains information from the AIMS database at the time the rejected item was received.
- (3) The Reject Code is comprised of four digits. The first 3 digits are the Unpostable Code (UPC) and the fourth digit is the Reason Code (RC). All reject codes can be found in Document 6209 (IRS Processing Codes & Information). Also, refer to IRM 4.4.35, Unpostable Resolution, for additional information. If not available, contact the AIMS Coordinator/Systems Analyst in the area office.

4.5.5.4.1.3  
(10-01-2019)  
**AIMS Weekly Update Report**

- (1) Changes to an employer account at the EPMF are reported to the TE/GE function on the AIMS Weekly Update Report. This report notifies TE/GE when, for example:
  - a. The employer has filed an amended return.
  - b. The employer has been identified as a potentially dangerous taxpayer (\*PDT\*).
  - c. The employer's account has been assigned to the Department of Labor function, etc.
- (2) Case files should be updated with the information from the Weekly Update Report. The report should be kept in the case file to minimize later research.
- (3) The AIMS Weekly Update Report is sorted by these groupings:

- a. Records in area office status codes, grouped by Employee Group code.
- b. Records in the remaining area office status codes grouped by status.

4.5.5.4.1.4  
(10-01-2019)  
**AIMS Error Register**

- (1) The AIMS system generates weekly and monthly processing reports at Ogden Campus. The Ogden Campus Computer Program ARP's were created to subject:
  - a. Weekly report records to separate validity and consistency checks as a double check on AIMS. ARP 0543 produces the weekly AIMS Extract Error Register for inventory and accomplishment errors.
  - b. Monthly report records to separate validity and consistency checks as a double check on AIMS. ARP 1940 produces the monthly AIMS Extract Error Register which is separated by inventory, examined accomplishment and non-examined accomplishment errors.
- (2) Error registers reflect cases excluded from AIMS reports which are generated at Ogden Campus due to the presence of the error condition indicated. Corrective action for these errors will be initiated by TE/GE personnel. It is imperative that all corrective actions be completed before the next monthly extraction cycle to ensure that the corrected items are updated and included in reports.

4.5.5.4.1.5  
(12-07-2023)  
**AIMS Duplicate Records Report**

- (1) The AIMS Duplicate Records Report (ADRR) is a weekly computer printed listing identifying employer accounts current under AIMS control that have been received again from the EPMF. Proper use of the information in this report is essential to ensure appropriate disposition of the tax return.
- (2) Returns are listed in the ADRR by employer identification number (EIN). Each item contains (reading from left to right) the file source, employee plan number, plan period, and employer's name, together with AIMS file (AIMF) information and opening information from EPMF. AIMF information includes the Employee group code, status code, source code and the area office code to which the return is assigned. Opening record information includes the employee group code, source code, project code, message code of the duplicate request and area office code for the opening record.
- (3) 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. Upon receipt of the ADRR, analyze each item to determine what, if any, follow-up action is required.
  - a. Use the original ADRR to annotate actions taken. Enter the action taken to the right of each item line.
  - b. When final action has been completed, date stamp and initial to the left of the EIN.
- (4) Each item will contain one of the following message codes.
  - a. Message REF is generated when a change has been entered in the AIMF EIN. In this situation, the EIN listed is the old EIN. There will be no item entries in the AIMF columns. Entries in the opening columns also pertain to the old TIN.
  - b. Message DUP is generated when all other AIMF and opening column items must be checked to determine appropriate action.

- c. Message TRA is generated when an AIMS opening record encounters a return that has been transferred to an area office.

4.5.5.4.1.6  
(12-07-2023)  
**Skeletal Records Over  
60 Days Old**

- (1) Ogden Campus has available a utility program which will generate a listing of skeletal accounts which have been on the database over 60 days. This listing serves as a tool to monitor accounts which have not become full AIMS cases because they were opened with a push code or there is a systemic problem.
- (2) The listing will provide the EIN, tax/plan period, MFT/employee plan number, name control/check digit, employee group code, area office code, creation date, push code, and project code.
- (3) The listings are generated electronically and sent to the AIMS Coordinator/ Systems Analyst by secure email.

4.5.5.4.1.7  
(12-07-2023)  
**Inventory Validation  
Listings (IVLs)**

- (1) TE/GE Directors are responsible for the accuracy and completeness of records on the AIMS database. TE/GE Directors must ensure that the AIMS database is updated to reflect current status, employee group code and other update data for all returns sampled or appearing on an inventory validation listing.
- (2) Validation Lists are electronically generated and sent to the AIMS Coordinator/ Systems Analyst by secure email, on a monthly basis.

**Note:** Form 8127, TE/GE Request for Inventory Validation Listing, is no longer required.

4.5.5.4.2  
(11-01-2021)  
**EP/AIMS Detroit  
Computing Center  
Reports**

- (1) The DCC and Ogden Campus produced Management Information Reports (MIR's) are programmed independently. Each fiscal year the DCC reporting system is reviewed and program requirements revised. Revised program requirements are submitted by Headquarters Office TE/GE to DCC for report changes and to Information Technology Services for campus produced report changes.
- (2) The information appearing in each line and column for each report is specified in the program requirements. EP/AIMS program requirements for DCC processing are found in Document 6834, EP/AIMS DPTE Business Reporting Requirements. After locating a particular report, refer to its specific program requirements to interpret the information properly.
- (3) DCC EP/AIMS reports provide information on returns currently assigned or closed by the EP function. They are used to monitor the EP programs. The two basic types of EP/AIMS reports are inventory and accomplishments. Excluded from these reports are error records which are uncorrected. Reports are made available monthly on-line for Area Offices.
- (4) Obtained through EARP (EP AIMS Report Processing) in Business Objects (BO) Production sorted by group code and sent to appropriate groups when correction cannot be resolved by AIMS.

4.5.5.4.2.1  
(10-01-2019)**EP/AIMS Inventory Reports**

- (1) EP/AIMS inventory reports provide information which enables an area office to monitor its inventory efficiently to meet its current year EP Examination Plan. The reports provide information on the status of various examinations in process. Refer to Document 6834 for specific instructions on each report.
- (2) **EP/AIMS Report 52 - EP Inventory Status of Returns by Project Code**
- Format** - Columns display valid inventories of returns in various statuses of examination activity. Stublines display project codes by category.
  - Report levels** - Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary
  - Frequency** - Produced Monthly

4.5.5.4.2.2  
(12-07-2023)**EP/AIMS Accomplishment Reports**

- (1) EP/AIMS accomplishment reports provide information on returns examined and are used to monitor the EP Examination Plan and special project programs. The reports provide information on the disposal of the various examinations. Refer to Document 6834 for specific information on each report.

EP/AIMS REPORT	FORMAT Columns display valid accomplishment(s)	REPORT LEVELS	Frequency
20 - EP Examination Accomplishments by Project Code Report - All Closures	By number of returns and types of closures including average time and plan data. Stublines display the project codes by category.	Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary	Monthly
20.1 - EP Closings by Type of Return	By types of return examined and types of closures. Stublines display the project codes by category.	Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary	Monthly
20.2 - EP Accomplishments by Exam Class - All Closures	By number of returns and types of closures, including average time. Stublines display Form 5500 Series Returns by Type of Plan (DB and DC) and number of participants, Form 5330 and Form 990T returns and discrepancy adjustments.	Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary	Monthly
20.3 - EP Accomplish by Project Code Non Return Units	By number of non returns. Average time per return and plan data. Stublines display by project code.	Area Office and Programs and Review, Employee Group Code, U.S. Summary	Monthly
20.4 - EP Accomplish by Project Code Excluding Non Return Units	By number of returns, average time per return.	Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary	Quarterly

EP/AIMS REPORT	FORMAT Columns display valid accomplishment(s)	REPORT LEVELS	Frequency
29 - EP Non-Examined Case Disposal Analysis	By non-examined disposal codes. Stublines display the project codes by category	Area Office and Programs and Review, U.S. Summary	Monthly
32 - EP Dollar Coverage and Results by Exam Class	(Disposal codes for the number of returns examined, participants affected, trust assets and dollar results adjustments to SBSE, W&I, LB&I. Stublines display Form 5500 Series Returns by Type of Plan (DB and DC) and number of participants, Form 5330 and Form 990-T returns and discrepancy adjustments.	Area Office and Programs and Review, U.S. Summary	Monthly
32.1 - EP Dollar Coverage and Results by Project Code	Disposal codes for the number of returns examined, participants affected, trust assets and dollars result adjustments to SBSE, W&I, and LB&I. Stublines display the project codes by category.	Area Office and Programs and Review, U.S. Summary	Monthly
38.1 - EP Examination Agreed Deficiency Collection Report by Exam Class	Disposal codes by the number of agreed assessment returns, assessment amount and percentage full paid, not paid, partial paid, and installment agreements with and without payments. Stublines display Form 5500 Series Returns by Type of Plan (DB and DC) and number of participants, Form 5330 and Form 990-T returns and discrepancy adjustments.	Area Office and Programs and Review, Employee Group Code Summary, U.S. Summary	Quarterly
52 - EP Inventory Stat of Returns by Project Code Return and Non Return	By status code. Stublines display by project code.	Area Office and Programs and Review, U.S. Summary	Quarterly
52.1 - EP Inventory Non Return Units	By status code. Stublines display by project code.	Area Office and Programs and Review, Employee Group Code, U.S. Summary	Monthly
52.2 - EP Inventory Excluding Non Return Units	By status code. Stublines display by project code.	U.S. Summary, Exam Programs & Review Summary, Exam Actuarial Group	Monthly

EP/AIMS REPORT	FORMAT Columns display valid accomplishment(s)	REPORT LEVELS	Frequency
61- EP Examination Timeliness - All Examination Closings Except Team Audit and EO TEP/LB&I CIP Support	Disposal codes and status codes by the number of closed returns, average cycle days, and days elapsed from the start date (groupings: less than 30 days, 31-180, 181-365, 366-540, 541-730 and greater than 730 days). Stublines display the extraction cycle of October-September and the year.	Area Office and Programs and Review, Employee Group Code, U.S. Summary	Monthly
61.1 - EP Exam Timeliness - Non return Units Closed Except Team Audit & EO TEP/LB&I CIP Support	by disposal code and status codes by the number of returns closed, average cycle days (grouping less than 30 days, 31-180, 181-365, 366-504, 541-730, and greater than 730 days). Stublines October - September and the year	Exam Planning/ Programs, Program and Summary Review and U.S. Summary	Monthly
61.2 - EP Exam Timeliness All Exam Closed Excluding Non Return Units Closed, Team Audit & EO TEP/LB&I CIP Support	by activity code, number of returns closed, average cycle days (grouping less than 30 days, 31-180, 181-365, 366-540, 541-730, and great than 730 days). Stublines October - September and the year.	Exam Planning/ Programs, Program and Summary Review and U.S. Summary	Monthly
62 - EP Examination Timeliness - All Team Audit and EO TEP/ LB&I CIP Support	Disposal codes and status code by the number of closed returns, average cycle days, and days elapsed from start date (groupings: less than 30 days, 31-180, 181-365, 366-540, 541-730 and greater than 730 days). Stublines display the extraction cycle of October-September and the year.	Area Office and Programs and Review, Employee Group Code, U.S. Summary	Monthly
70 - EP In-Process Cycle Time Report for Return Units and Non Return Units	Status Code and activity code by number of returns in status code 10, overall cycle time, in-status cycle, number of returns overall cycle time and average cycle days.	U.S. Summary, Exam Planning/Programs, Exam Programs & Review Summary	Monthly

4.5.5.5  
(10-01-2019)

**EO/AIMS Management  
Information Reports**

- (1) The Exempt Organizations functions require a reporting system by which management can control and project their resources in order to accomplish their objectives. The information input data for management information reports is derived from the Audit Information Management System (AIMS) database. The AIMS database contains a record for each return charged to EO. Daily, each area office and Ogden Campus Examination Division, for EO personnel, makes adjustments to any number of organization records through remote terminals. In most instances, the source input documents for these changes are the AIMS forms. The database, along with the changes, are maintained at the Ogden

Campus (OSC). The campus produces statistical reports from the AIMS database for each of their area office and campus TE/GE functions.

- (2) Copies of this same data are electronically transmitted monthly to the DCC for additional validations and reports generation. DCC provides Employee Group Code (EGC), Area Office (AO) and U.S. summary data. Refer to Document 6379, Exempt Organizations Computer Systems Codes for a listing of reports generated.

4.5.5.5.1  
(12-07-2023)  
**AIMS Ogden Campus  
Processing Reports**

- (1) The Audit Information Management System (AIMS) generates weekly, monthly and “as requested” reports at the OSC for each AO. These are used to monitor the EO accomplishments and inventory. The reports provide information on cases returned from Review, inventory analysis, claims, statute control, and other areas of interest to field personnel

**Note:** Campus reports are produced electronically and sent to the AIMS Coordinators by secure email for distribution to the groups.

4.5.5.5.1.1  
(12-07-2023)  
**EO/AIMS Table 4.0,  
Returns with Statute  
Pending**

- (1) Table 4.0, Returns with Statute Date Pending, is a computer generated listing, produced monthly by the OSC, from AIMS data showing returns in all status codes where:
  - a. the statute date has expired and the return is charged to an EO Examination Group on AIMS
  - b. the statute date is due to expire within 210 days or less
  - c. the statute is extended due to special characteristics (e.g., claims, Form 872A, etc.) and the return is charged to an EO Examination Group on AIMS
- (2) The AIMS Coordinator sends Table 4.0 to the Area Staff Assistant for distribution to the individual group managers. Each month a list of all the returns on which the statute of limitations will expire or has expired, is sent to the function charged with the returns by the AIMS Coordinator. Although the responsibility for this report rests with the Group Manager, the Group Secretary, or Group Manager’s designee, has certain duties connected with this report.
- (3) The Group Secretary, or Group Manager’s designee, should compare the organization names on Table 4.0 to the names in the Statute Control File. An update must be prepared for those cases where the Statute Control File shows statute dates later than the report shows. The Group Secretary, or Group Manager’s designee, should bring the discrepancy (between the Statute Control File date and the report date) to the attention of the responsible Examiner/Specialist and Group Manager. Table 4.0 should be annotated to show the Examiner/Specialist and Group Manager have been notified. If a Statute Control File does not exist, but the organization’s name is listed on Table 4.0, the Group Secretary, or Group Manager’s designee, should locate the case and do the following:
  - a. If the return is in an EO Examination Group, notify the responsible Examiner/Specialist that proper statute control must be established.
  - b. If the return is already closed, notify the Group Manager by annotating the report.

- c. If there has never been a record of this return in the EO Examination Group, notify the Group Manager who must initiate a search for the return.
  - (4) Table 4.0 should be given to the Group Manager after the Group Secretary, or Group Manager's designee, duties have been performed so that the Group Manager can perform the monthly review of statute control. To work the report correctly, the Group Manager must ensure the following tasks are performed prior to receipt of the following months report:
    - a. Each return that is listed on the report with no special statute message must be located. The Examination Group responsible for accounts listed on Table 4.0 must locate all cases with 120 days or less from statute expiration.
    - b. If a listed return cannot be located, it is the responsibility of the group/function charged on the report to make every possible effort to locate the return. Notify the group/function with the return that the return is charged to the wrong group/function and the AIMS database reflects a pending statute expiration. Note and date this action on the report.
    - c. If the return still cannot be located after adequate research, notify the AIMS Coordinator that a return with a possible statute expiration cannot be located.
    - d. 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. The AIMS database must also be updated to reflect the receipt of an extension or the decision not to secure a consent.
  - (5) To update the database:
    - a. When a consent extending the period of limitation on assessment of tax has been secured, enter the date on Form 5595, TE/GE Update, in MMDDYYYY format. An example of this consent is Form 872, Consent to Extend the Time to Assess Tax. Once this update has been input through the terminal and the statute extended to date is more than 210 days from expiration, this return is no longer listed on the report.
    - b. When a consent using Form 872A, Special Consent Fixing Period of Limitation Upon Assessment of Income Tax, extending the statute of limitations has been secured, enter "Form 872A" on Form 5595, TE/GE Update. This does not remove the return from the report, but the legend "Form 872A" will appear on the report once this update has been input through the terminal, indicating that a consent has been secured.
  - (6) If the correct date is actually earlier than the date on the AIMS database, follow the procedures below to correct an incorrect Statute of Limitations Date:
    - a. Prepare a Form 5595, TE/GE Update, to input "Form 872A"
    - b. Prepare a second Form 5595 to input the correct Statute of Limitations Date
    - c. When Alpha Codes are used to update the statute date on AIMS, they must be corrected to a recomputed numeric date before closing, if an adjustment is input.
  - (7) The AIMS database must be updated for the statute date because:

- a. It informs management that the statute of limitations of each return has been considered and acted on.
- b. It minimizes the number of returns on the report that require research. Once the database is updated, the report eliminates extended statutes (if beyond 210 days) and identifies Form 872A extensions and returns with no extensions necessary.

**Note:** All updates are made through RCCMS, approved by the manager and sent to IDRS by an IDRS Operator in RCCMS. The manager then monitors messages in RCCMS for any potential rejects.

4.5.5.5.1.2  
(12-07-2023)  
**AIMS TC 424 Reject Register**

- (1) A form that does not process through the terminal is returned to the originating function for correction. If the reject is due to an erroneous or missing name control, this entry is corrected in **red** by the Group Clerk in the originating function and returned for input. When there are items that must be corrected by the Examiner/Specialist, the form is returned to the Examiner/Specialist for perfection. When the form has been corrected and is returned to terminal input, the Group Clerk indicates the date returned in the block marked "Cor", when available.
- (2) The TC 424 Reject Register is produced by the OSC weekly, and is distributed to each TE/GE AO, to identify AIMS requisitions that could not be honored. When a request for AIMS establishment is input via the terminal, a TC 424 is processed to the Master File (MF). If the TC 424 is a reject, e.g., does not match MF information, the account is not established on the AIMS file. The rejected accounts are listed alphabetically by Organization Code for cases assigned to groups in the area offices.
- (3) The first line on each rejected item contains information from the MF highlighting the error condition encountered and as much other information as available. The second line of information contains information from the AIMS database at the time the rejected item was received.
- (4) The Reject Code is comprised of four digits. The first 3-digits are the Unpostable Code (UPC) and the fourth digit is the Reason Code (RC). All reject codes can be found in Document 6209 (IRS Processing Codes & Information). Also refer to IRM 4.4.35, Unpostable Resolutions. If not available, contact the AIMS Coordinator. See Exhibit 4.5.5-1. for a listing of the most frequent TC 424 reject codes and the action indicated.

4.5.5.5.1.3  
(10-01-2019)  
**AIMS Weekly Update Report**

- (1) Changes to an exempt organization account on the EO/BMF are reported to TE/GE Division on the AIMS Weekly Update Report. Use the information provided to update corresponding case files and to take whatever course of action is required. The report should be kept in the case file to minimize later research. See Exhibit 4.5.5-2. for an explanation of the codes on the report.
- (2) The AIMS Weekly Update Report is sorted by these groupings:
  - a. Records in AO status codes, grouped by Employee Group Code
  - b. Records in the remaining AO status codes grouped by status

- 4.5.5.5.1.4  
(12-07-2023)  
**Table 11, EO Aging of Returns in Process**
- (1) This report is an inventory report which is broken down to the Primary Business Code and Employee Group Code. It contains the Taxpayer's Name, EIN/SSN, Report Number , Tax Period, Form Number, Source Code, Status Code and Status Code Date.
- 4.5.5.5.1.5  
(11-14-2022)  
**AIMS Error Register**
- (1) The AIMS Error Register is produced by the OSC monthly to identify all error conditions which could adversely affect the accuracy of statistical reports and historical records. The Ogden Campus Computer Program ARP's were created to subject monthly report records to separate validity and consistency checks as a double check on AIMS. ARP 1940 produces the monthly AIMS Extract Error Register which is separated by inventory, accomplishment and non-examined errors. They prevent the closing of an opened account and the extraction of both open and closed account information used as input to reports produced by the DCC.
- (2) Error registers reflect cases excluded from AIMS reports, which are generated at the OSC, due to the presence of the error condition indicated. Corrective action for these errors should be initiated by EO personnel. It is **imperative** that all corrective actions be completed before the next monthly extraction cycle to ensure that the corrected items are updated and included in reports. Up to five error conditions can be identified for a single account. All identified error(s) must be corrected before the error indicator can be removed from an account. Error conditions fall into two categories:
- a. Those that are correctable through the IDRS terminal.
  - b. Those that must be handled by the Ogden Campus User Support Unit because the error identified indicates a systemic problem not correctable through IDRS.
- (3) An account corrected through the IDRS terminal before the next reports extraction cycle will not reappear on the AIMS Error Register unless another error condition is identified. An account not corrected until after the reports extraction cycle will reappear, however, it is not necessary to re-correct the error(s) unless the account continues to appear on the register. Failure to correct error condition(s) will result in one of the following situations:
- a. An open account will reappear on successive AIMS Error Registers until the correction(s) have been made. The account will be blocked from closing through IDRS and will not be included in either campus or DCC statistical reports.
  - b. A closed account will reappear on successive AIMS Error Registers until the correction(s) have been made and will not be included in either OSC or DCC statistical reports. If the account is not corrected by the end of the fiscal year in which it was closed, it will be excluded from all accomplishment reports for that fiscal year. Any subsequent attempts, after the end of the fiscal year, will create an unpostable condition at the DCC.
  - c. Error conditions identified on closed accounts have no effect on AIMS interaction with the BMF with regard to the posting of closing and assessment/abatement transactions.
- 4.5.5.5.1.6  
(12-07-2023)  
**AIMS Duplicate Records Report**
- (1) The AIMS Duplicate Records Report (ADRR) is a weekly computer printed listing identifying employer accounts current under AIMS control that have been received again from the BMF. Proper use of the information in this report is essential to ensure appropriate disposition of the tax return.

- (2) Returns are listed in the ADRR by employer identification number (EIN). Each item contains (reading from left to right) the file source, MFT, tax period, and organization's name, together with Taxpayer Information File (TIF) information and opening information from BMF. TIF information includes the current EGC, status code, source code and the AO code to which the return is assigned. Opening record information includes the EGC, source code, special project code, and message code of the duplicate request.
- (3) 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. Upon receipt of the ADRR, analyze each item to determine what, if any, follow-up action is required.
  - a. Use the original ADRR to annotate actions taken. Enter the action taken to the right of each item line.
  - b. When final action has been completed, date stamp and initial to the left of the EIN.
- (4) Each item will contain one of the following message codes.
  - a. Message REF is generated when a change has been entered in the TIF EIN. In this situation, the EIN listed is the old EIN. There will be no item entries in the TIF columns. Entries in the opening columns also pertain to the old EIN.
  - b. Message CLP is generated when a PCS return requisition encounters a return that has been closed.
  - c. Message DUP is generated when all other TIF and opening column items must be checked to determine appropriate action.
  - d. Message TRA is generated when an AIMS opening record encounters a return that has been transferred to an area office under the jurisdiction of another campus.

4.5.5.5.1.7  
(11-14-2022)  
**Skeletal Records Over  
60 Days Old**

- (1) OSC has available a utility program which will generate a listing of skeletal accounts which have been on the database over 60 days. This listing will serve as a tool to monitor accounts which have not become full AIMS cases because they were opened with a push code or there is a systemic problem. The listing will provide the EIN, tax/plan period, MFT/employee plan number, name control/check digit, EGC, AO, creation date, push code, and project code.

4.5.5.5.1.8  
(10-01-2019)  
**Inventory Validation  
Listings (IVLs)**

- (1) EO Area Managers are responsible for the accuracy and completeness of records on the AIMS database. EO Area Managers must ensure that the AIMS database is updated to reflect current status, EGC and other update data for all returns sampled or appearing on an inventory validation listing. IRM 4.5.5.7 TE/GE AIMS Inventory Validations, for procedures on conducting a validation.

4.5.5.5.2  
(10-01-2019)  
**EO/AIMS Detroit  
Computing Center  
Reports**

- (1) The DCC and OSC produced reports (MIR's) are programmed independently. Each fiscal year the DCC reporting system is reviewed and program requirements revised. Revised program requirements are submitted by TE/GE Business Systems Planning in Headquarters to the DCC for report changes and to Information Systems for campus produced report changes.

- (2) The information appearing in each line and column for each report is specified in the program requirements. After locating a particular report, refer to its specific program requirements to interpret the information properly.
- (3) EO/AIMS reports provide information on returns currently assigned or closed by the EO function. They are used to monitor the EO programs. The two basic types of EO/AIMS reports are inventory and accomplishments. Excluded from these reports are error records which are uncorrected. Reports are made available monthly for Headquarters Office, Area Offices and Employee Group Codes.

4.5.5.5.2.1  
(10-01-2019)  
**EO/AIMS Inventory Reports**

- (1) EO/AIMS inventory reports provide information which enables an area office to monitor its inventory efficiently to meet its current year EO Field Examinations Plan. The reports provide information on the status of various examinations in process. For specific information on a report.

<b>EO/AIMS REPORT</b>	<b>FORMAT Columns display valid inventories of returns</b>	<b>REPORT LEVELS</b>	<b>Frequency</b>
50.1 - EO Inventory of Returns by Status - By Exam Category	in various statuses of examination activity. Stublines display the subsections by activity codes.	U.S., Area Office and Employee Group Code Summaries	Monthly
50.2 - EO Inventory of Returns by Status - By Strategic Issues Area	in various statuses of examination activity. Stublines display project codes area by category.	U.S., Area Office and Employee Group Code Summaries	Monthly
50.6 - EO Inventory of Returns by Status - By Exam Category & Age of Return	in various statuses of examination activity and age of returns. Stublines display categories and activity codes.	U.S., Area Office and Employee Group Code Summaries	Monthly
50.7 - EO Inventory of Returns by Status - By Project Code & Age of Return	in various statuses of examination activity and age of returns. Stublines display project codes by category.	U.S., Area Office and Employee Group Code Summaries	Monthly
50.8 - Inventory of Returns by Status - by Exam Category for Non-Return Units	in various statuses of examination activity and age of returns. Stublines display strategic issue areas by category.	U.S., Area Office and Employee Group Code Summaries	Monthly

4.5.5.5.2.2  
(10-01-2019)  
**EO/AIMS Accomplishment Reports**

- (1) EO/AIMS accomplishment reports provide information on returns examined and are used to monitor the EO Examination Plan and special project programs. The reports provide information on the disposal of the various examinations. For specific information on a report.

EO/AIMS REPORT	FORMAT Columns display valid accomplishment(s)	REPORT LEVELS	Frequency
20.0 - EO Accomplishments by Strategic Issues Area- All Closings	by number of returns closed including plan data and the average time per case. Stublines display project codes by category.	U.S., Area Office and Employee Group Code Summaries	Monthly
20.1 - EO Accomplishments by Exam Category	by number of returns closed including the average time per case. Stublines display the subsections by activity codes.	U.S., Area Office and Employee Group Code Summaries	Monthly
20.2 - EO Project Code Return Closures by Exam Category	by number of returns closed by Subsections. Stublines display project codes by category.	U.S., Area Office and Employee Group Code Summaries	Quarterly
20.3 - EO Accomplishments by Project Code - Field Exams	by number of returns closed including the average time per case. Stublines display the project codes by category.	U.S., Area Office and Employee Group Code Summaries	Monthly
20.4 - EO Accomplishments by Project Code - OCEP	by number of returns including the average time per case. Stublines display the project codes by category.	U.S., Area Office and Employee Group Code Summaries	Quarterly
20.5 - EO Accomplishments by Exam Category - CEP	by number of returns closed including the average time per case. Stublines display the subsections by activity codes.	U.S., Area Office and Employee Group Code Summaries	Quarterly
20.6 - EO Accomplishments by Project Code - Limited Scope (Excl. NRUs)	by number of returns and percent of total closures. Stublines display the project code.	U.S., Area Office and Employee Group Code Summaries	Monthly
20.7 - EO Accomplishments by Exam Category for NRUs	by number of return units closed including the average time per case. Stublines display the exam category	U.S., Area Office and Employee Group Code Summaries	Monthly
24.1 - EO Accomplishments by Principal Issue Codes	by number of returns and percent of total closures. Stublines display the principal issue codes.	U.S. and Area Summaries	Monthly
26.0 - Non-Examined Disposals by Exam Category	by number of returns and percent of total closures. Stublines display the project codes by category.	U.S. and Area Summaries	Quarterly

<b>EO/AIMS REPORT</b>	<b>FORMAT Columns display valid accomplishment(s)</b>	<b>REPORT LEVELS</b>	<b>Frequency</b>
38.1 - EO Exam Agreed Deficiency Collection Report by Return Category - Field and OCEP	records (Disposal Codes) by agreed assessments, full paid, not paid, partial paid, and installment agreement with/without payment, including the percentage of total returns. Stublines display the return category by activity code.	U.S., Area Office and Employee Group Code Summaries	Quarterly
40.0 - EO Examination Case Grade Correlation	with an Examined Accomplishment Disposal Code, by examiner grades 5-10, 11, 12,13 and 14. Stublines display the grade of case by U.S., Area and Group summary.	U.S. and Area Summaries	Quarterly
41.0 - Disposal Code 09 Revocation Listing	of the fiscal year with an Examined Accomplishment Disposal Code. Stublines display the organization case names, listed alphabetically.	Area Office Summary	Semi-Annually
41.1 - Disposal Code 55 Revocation Listing	of the fiscal year with an Examined Accomplishment Disposal Code. Stublines display the organization case names, listed alphabetically.	Area Office Summary	Semi-Annually
42.0 - Unagreed Cases with "54-Revocation" Principal Issue Code	with Examined Accomplishment Disposal Codes and a Principal Issue Code in any of the four two-position fields. Stublines display the organization case names, listed alphabetically.	Area Office Summary	Semi-Annually
43.0 - EO Accomplishments by Project Code/Source Code	with Disposal Codes and Surveyed Claims Accomplishment Disposal Codes, including valid correction codes. Stublines display project codes and source codes.	U.S., Area Office and Employee Group Code Summaries	Quarterly
60.0 - EO Examination Timeliness - All Closings by Project Code	by number of returns including average cycle days. Stublines display selected project code records.	U.S., Area Office and Employee Group Code Summaries	Monthly
61.0 - EO Examination Timeliness - By Project Code-Includes Records with Prior Status 55	by number of returns including average cycle days and returns with a prior status of 55. Stublines display selected project code records.	U.S., Area Office and Employee Group Code Summaries	Monthly
62.0 - EO Examination Timeliness - By Exam Category- Includes Records with Prior Status 55	by number of returns including average cycle days and returns with a prior status of 55. Stublines display exam categories by activity codes.	U.S., Area Office and Employee Group Code Summaries	Monthly

EO/AIMS REPORT	FORMAT Columns display valid accomplishment(s)	REPORT LEVELS	Frequency
63.0 - EO Examination Timeliness - All Closings by Exam Category	by number of returns closed including average cycle days. Stublines display selected activity code records.	U.S., Area Office and Employee Group Code Summaries	Monthly

4.5.5.5.2.3  
(10-01-2019)  
**EO/AIMS TRAC Reports**

- (1) EO/AIMS TRAC Reports provide analysis of EO examination closures. The reports provide information on the disposal of the various examinations for use by Headquarters. For specific information on a report.

EO/AIMS TRAC REPORT	FORMAT Columns display valid accomplishments	REPORT LEVELS	Frequency
70.0 - Analysis of EO Examination Closures by Return Category	by number of returns closed. Stublines display selected subsections by activity codes and the grand total of records.	U.S. Summary	Annually
71.0 - Analysis of EO Examination Closures by Source Codes	by number of returns closed including average cycle days. Stublines display source codes and the grand total of records.	U.S. Summary	Annually

4.5.5.5.3  
(11-01-2021)  
**EO TEGE/AIMS Error Registers**

- (1) The EO TEGE/AIMS Error Registers are produced by DCC monthly to identify all error conditions, which affect the accuracy of statistical reports. The DCC error registers were created to subject monthly reported records to additional validity and consistency checks as a double check on AIMS. The monthly error registers are separated by inventory, accomplishment and non-examined errors. Records that have invalid and inconsistent entries are not reported on the monthly AIMS reports generated by DCC until the corrections have been made through AIMS. The DCC error registers are provided on-line for AIMS Coordinators to download.
- (2) EO personnel should initiate corrective action for these errors. Corrective actions should be completed prior to the next monthly extraction cycle to ensure that the corrected items are included in the monthly reports. Invalid entries are identified by a (V) and inconsistent entries are identified by a (C) to the left of the data element in error on the report. Invalid or inconsistent entries should be corrected through AIMS using CC AMAXU.
- (3) Error Registers will be generated for each Area Office monthly. If there are no errors for your office the message "NO ERRORS THIS PROCESSING CYCLE" will be printed.

4.5.5.6  
(11-14-2022)  
**GE/AIMS Management  
Information Reports**

- (1) The Government Entities (Indian Tribal Governments, Federal, State, and Local Governments, and Tax Exempt Bonds) functions require a reporting system by which management can control and project their resources in order to accomplish their objectives. The information input data for management information reports is derived from the Audit Information Management System (AIMS) database. The AIMS database contains a record for each organization charged to GE. Daily, each area office and Ogden Campus Examination Division, for GE personnel, makes adjustments to any number of organization records through remote terminals. In most instances, the source input documents for these changes are the AIMS forms. The database, along with the changes, are maintained at the Ogden Campus (OSC). The Ogden Campus produces statistical reports from the AIMS database for each of their area office and Campus TE/GE functions.
- (2) Copies of this same data is electronically transmitted monthly to the DCC for additional validations and reports generation. DCC provides Employee Group Code (EGC), Area Office (AO) and U.S. Summary data. Refer to Document 11308, Government Entities Computer Systems Codes for a listing of reports generated.

4.5.5.6.1  
(10-01-2019)  
**AIMS Ogden Campus  
Processing Reports**

- (1) The Audit Information Management System (AIMS) generates weekly, monthly and “as requested” reports at the OSC for each AO. These are used to monitor the GE accomplishments and inventory.
- (2) The reports provide information on cases returned from Review, inventory analysis, claims, statute control, and other areas of interest to field personnel.

4.5.5.6.1.1  
(11-01-2021)  
**GE/AIMS Table 4.0,  
Returns with Statute  
Pending**

- (1) Table 4.0, Returns with Statute Date Pending, is a computer generated listing, produced monthly by the OSC for Indian Tribal Governments (ITG), Tax Exempt Bonds (TEB), and Federal State and Local Governments (FSLG), from AIMS data showing returns in all status codes where:
  - a. the statute date has expired and the return is charged to a GE Examination Group on AIMS
  - b. the statute date is due to expire within 210 days or less
  - c. the statute is extended due to special characteristics (e.g., claims, Form 872A, etc.) and the return is charged to a GE Examination Group on AIMS
- (2) The AIMS Coordinator sends Table 4.0 to the Area Staff Assistant for distribution to the individual group managers. Each month a list of all the returns on which the statute of limitations will expire or has expired, is sent to the function charged with the returns by the AIMS Coordinator. Although the responsibility for this report rests with the Group Manager, the Management Assistant has certain duties connected with this report.
- (3) The Management Assistant should compare the organization names on Table 4.0 to the names in the Statute Control File. An update must be prepared for those cases where the Statute Control File shows statute dates later than the report shows. The Management Assistant should bring the discrepancy (between the Statute Control File date and the report date) to the attention of the responsible Examiner/Specialist and Group Manager. Table 4.0 should be annotated to show the Examiner/Specialist and Group Manager have been

notified. If a Statute Control File does not exist, but the organization's name is listed on Table 4.0, the Management Assistant should locate the case and do the following:

- a. If the return is in an GE Examination Group, notify the responsible Examiner/Specialist that proper statute control must be established.
  - b. If the return is already closed, notify the Group Manager by annotating the report.
  - c. If there has never been a record of this return in the GE Examination Group, notify the Group Manager who must initiate a search for the return.
- (4) Table 4.0 should be given to the Group Manager after the Management Assistant duties have been performed so that the Group Manager can perform the monthly review of statute control. To work the report correctly, the Group Manager must ensure the following tasks are performed prior to receipt of the following months report:
- a. Each return that is listed on the report with no special statute message must be located. The Examination Group charged with the cases must locate the cases with 120 days or less from statute expiration.
  - b. If a listed return cannot be located, it is the responsibility of the group/function charged on the report to make every possible effort to locate the return. Notify the group/function with the return that the return is charged to the wrong group/function and the AIMS database reflects a pending statute expiration. Note and date this action on the report.
  - c. If the return still cannot be located after adequate research, notify the AIMS Coordinator that a return with a possible statute expiration cannot be located.
  - d. 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. The AIMS database must also be updated to reflect the receipt of an extension or the decision not to secure a consent.
- (5) To update the database:
- a. When a consent extending the period of limitation on assessment of tax has been secured, enter the date on Form 5595, TE/GE Update, in MMDDYYYY format. An example of this consent is Form 872, Consent to Extend the Time to Assess Tax. Once this update has been input through the terminal and the statute extended to date is more than 210 days from expiration, this return is no longer listed on the report.
  - b. When a consent using Form 872A, Special Consent Fixing Period of Limitation Upon Assessment of Income Tax, extending the statute of limitations has been secured, enter "Form 872A" on Form 5595, TE/GE Update. This does not remove the return from the report, but the legend "Form 872A" will appear on the report once this update has been input through the terminal, indicating that a consent has been secured.
- (6) If the correct date is actually earlier than the date on the AIMS database, follow the procedures below to correct an incorrect Statute of Limitations Date:
- a. Prepare a Form 5595, TE/GE Update, to input "Form 872A"

- b. Prepare a second Form 5595 to input the correct Statute of Limitations Date
  - c. When Alpha Codes are used to update the statute date on AIMS, they must be corrected to a recomputed numeric date before closing, if an adjustment is input.
- (7) The AIMS database must be updated for the statute date because:
- a. It informs management that the statute of limitations of each return has been considered and acted on.
  - b. It minimizes the number of returns on the report that require research. Once the database is updated, the report eliminates extended statutes (if beyond 210 days) and identifies Form 872A extensions and returns with no extensions necessary.

4.5.5.6.1.2  
(12-07-2023)  
**AIMS TC 424 Reject Register**

- (1) The TC 424 Reject Register is produced by the OSC weekly for ITG, FSLG, and TEB and is distributed to each GE AO, to identify AIMS requisitions that could not be honored. When a request for AIMS establishment is input via the terminal, a TC 424 is processed to the Master File (MF). If the TC 424 is a reject, e.g., does not match MF information, the account is not established on the AIMS file. The rejected accounts are listed alphabetically by Organization Code for cases assigned to groups in the area offices.
- (2) The first line on each rejected item contains information from the MF highlighting the error condition encountered and as much other information as available. The second line of information contains information from the AIMS database at the time the rejected item was received.
- (3) The Reject Code is comprised of four digits. The first 3-digits are the Unpostable Code (UPC) and the fourth digit is the Reason Code (RC). All reject codes can be found in Document 6209 (IRS Processing Codes & Information). Also refer to IRM 4.4.35, Unpostable Resolutions, or contact the AIMS Coordinator. See Exhibit 4.5.5-1. for a listing of the most frequent TC 424 reject codes and the action indicated.
- (4) A form that does not process through the terminal is returned to the originating function for correction. If the reject is due to an erroneous or missing name control, this entry is corrected in **RED** by the group clerk in the originating function and returned for input. When there are items that must be corrected by the Examiner/Specialist, the form is returned to the Examiner/Specialist for perfection. When the form has been corrected and is returned to terminal input, the group clerk indicates the date returned in the block marked **Cor**, when available.

4.5.5.6.1.3  
(12-07-2023)  
**AIMS Weekly Update Report**

- (1) Changes to a Government Entities (ITG, FSLG or TEB) account on the IMF or BMF are reported to GE Division on the AIMS Weekly Update Report. Use the information provided to update corresponding case files and to take whatever course of action is required. The report should be kept with the paper case file or scanned into RCCMS for electronic files to minimize later research. See Exhibit 4.5.5-2. for an explanation of the codes.
- (2) The AIMS Weekly Update Report is sorted by these groupings:
- a. Records in AO status codes, grouped by Employee Group Code
  - b. Records in the remaining AO status codes grouped by status

- 4.5.5.6.1.4  
(11-14-2022)  
**Table 11, GE Aging of Returns in Process**
- (1) This report is an inventory report which is broken down to the Primary Business Code and Employee Group Code. It contains the Taxpayer's Name, EIN/SSN, Report Number (Report Number applies to TEB Form 8038 Series Return and Form 8328 only), Tax Period, Form Number, Source Code, Status Code and Status Code Date.
- 4.5.5.6.1.5  
(10-01-2019)  
**Skeletal Records Over 60 Days Old**
- (1) OSC has available a utility program which will generate a listing of skeletal accounts which have been on the database over 60 days. This listing serves as a tool to monitor accounts which have not become full AIMS cases because they were opened with a push code or there is a systemic problem. The listing will provide the EIN, tax period, report/plan period, MFT/employee plan number, name control/check digit, EGC, AO, creation date, push code, and project code. The listings can then be generated on an as needed basis, determined by local management, with the concurrence of the Manager, OPR.
- 4.5.5.6.1.6  
(10-01-2019)  
**Inventory Validation Listings (IVLs)**
- (1) GE Area Managers are responsible for the accuracy and completeness of records on the AIMS database. GE Area Managers must ensure that the AIMS database is updated to reflect current status, EGC and other update data for all returns sampled or appearing on an inventory validation listing. IRM 4.5.5.7 TE/GE AIMS Inventory Validations, for procedures on conducting a validation.
- 4.5.5.6.2  
(10-01-2019)  
**GE/AIMS Detroit Computing Center Reports**
- (1) The DCC and OSC produced reports (MIR's) are programmed independently. Each fiscal year the DCC reporting system is reviewed and program requirements revised. Revised program requirements are submitted by TE/GE Business Systems Planning in GE/SS to the DCC for report changes and to Information Systems for Campus produced report changes.
- (2) The information appearing in each line and column for each report is specified in the program requirements. GE/AIMS program requirements for DCC processing are found in Document 11308, GE/AIMS DEXP Project Requirements. After locating a particular report, refer to its specific program requirements to interpret the information properly.
- (3) GE/AIMS reports provide information on returns currently assigned or closed by the GE function. They are used to monitor the GE programs. The two basic types of GE/AIMS reports are inventory and accomplishments. Excluded from these reports are error records that are in need of correcting the AIMS database with valid values. Reports are made available monthly for Headquarters Office, Area Offices and Employee Group Codes.
- 4.5.5.6.2.1  
(12-07-2023)  
**GE/AIMS Inventory Reports**
- (1) GE/AIMS inventory reports provide information which enables an area to monitor its inventory efficiently to meet its current year GE Implementation Plan for FSLG, ITG and TEB. The reports provide information on the status of various examinations in process. For specific information on a report, refer to Document 11308.
- (2) **GE/AIMS Report 50.1 - EO Inventory of Returns by Status - All Returns**
- a. A separate GE/AIMS Report 50.1 is generated for FSLG, ITG and TEB.
  - b. **Format** - Columns display valid inventories of returns in various statuses of examination activity. Stublines display the activity codes.
  - c. **Report levels** - U.S., Area Office and Employee Group Code Summaries

d. **Frequency** - Produced Monthly

4.5.5.6.2.2  
(12-07-2023)

**GE/AIMS  
Accomplishment  
Reports**

- (1) GE/AIMS accomplishment reports provide information on returns examined and are used to monitor the GE Implementation Plan and special project programs. The reports provide information on the disposal of the various examinations. For specific information on a report, refer to Document 11308.
- (2)

<b>GE/AIMS REPORT</b>	<b>FORMAT Columns display valid accomplishment(s)</b>	<b>REPORT LEVELS</b>	<b>Frequency</b>
20 - GE Accomplishments by Project Code - All Closings (A separate report is generated for FSLG, ITG and TEB)	by number of returns closed including plan data and the average time per case. Stublines display the special project codes by category.	U.S., Area Office and Employee Group Code Summaries	Monthly
20.1 - GE Accomplishments by Return Category (A separate report is generated for FSLG, ITG and TEB)	by number of returns closed including the average time per case. Stublines display the activity codes.	U.S., Area Office and Employee Group Code Summaries	Monthly
38 - GE Exam Agreed Deficiency - Collection ( TEB only)	records (Disposal Codes) by agreed assessments, full paid, not paid, partial paid, and installment agreement with/without payment, including the percentage of total returns. Stublines display the return category by activity code.	U.S., Area Office and Employee Group Code Summaries	Quarterly
60 - GE Examination Case Timeliness - All Closings by Project Code (A separate report is generated for FSLG, ITG and TEB)	by number of returns including average cycle days. Stublines display selected project code records.	U.S., Area Office and Employee Group Code Summaries	Monthly

4.5.5.6.3  
(11-01-2021)

**GE TEGE/AIMS Error  
Registers**

- (1) The GE TEGE/AIMS Error Registers are produced by DCC monthly to identify all error conditions, which affect the accuracy of statistical reports. The DCC error registers were created to ensure that the AIMS data being passed to Master File is correct (since there is no validation at the Ogden Campus level). The monthly error registers are separated by inventory, accomplishment and non-examined errors. Records that have invalid and inconsistent entries are not reported on the monthly AIMS reports generated by DCC until the corrections have been made through AIMS. The DCC error registers are provided on-line for GE personnel to download.
- (2) It is *extremely* important GE personnel initiate corrective action for these errors. Corrective actions should be completed prior to the next monthly ex-

traction cycle to ensure that the corrected items are included in the monthly reports. Invalid entries are identified by a (V) and inconsistent entries are identified by a (C) to the left of the data element in error on the report. Invalid or inconsistent entries should be corrected through AIMS using CC AMAXU. Program problems should be reported to the Business Systems Planning in the GE/SS office.

- (3) Error Registers will be generated for each Area Office monthly. If there are no errors for your office the message "NO ERRORS THIS PROCESSING CYCLE" will be printed.
- (4) Obtained through EARP (EP AIMS Report Processing) in Business Objects (BO) Production sorted by group code and sent to appropriate groups when correction cannot be resolved by AIMS Coordinator.

4.5.5.7  
(10-01-2019)  
**TE/GE AIMS Inventory  
Validations**

- (1) This section provides TE/GE personnel instructions for conducting an AIMS inventory validation using the Inventory Validation Listing (IVL). It also provides instructions for correcting error conditions identified.
- (2) The Audit Information Management System (AIMS) is the system used to control returns and provide management reports. AIMS consists of:
  - a. taxpayers' information
  - b. activity codes for allocation of technical time
  - c. status and employee group codes, to indicate location of return's source and reject codes to track results of particular projects
  - d. statute dates
  - e. tax account codes, etc.
- (3) The accuracy of the AIMS database influences the inventory controls, budget and staffing. AIMS is a source of Employee Group Codes, Area Office and U.S. Summary reports that:
  - a. monitor the inventory levels
  - b. accumulate results of examination activity
  - c. provides a basis for management decisions

4.5.5.7.1  
(12-07-2023)  
**Inventory Validation  
Listings (IVL's)**

- (1) TE/GE AIMS inventory validations reconcile the physical inventory of an Area Office (AO) to those currently on AIMS to maintain the integrity of the IRS system. This system is used to generate reports to managers, the Commissioner, Treasury, and Congress. Therefore, other (non-AIMS) inventory control systems are not relevant and play a "research-only" role.
- (2) To ensure that the information on AIMS is accurate, each TE/GE function (Group, Classification, Review, etc.) responsible for open accounts on AIMS is required to do a complete inventory validation at least once during a fiscal year (even if a systems problem is known to exist) . It is not necessary that all functions do their validations simultaneously, but the entire inventory must be validated.

**Example:** Status Code 06, Awaiting Classification, or Employee Group Codes 7200, 7600 or 7900 cannot be "excluded" from the IVL.

- (3) In addition, any EP, EO, or GE function may do a special purpose validation on all or part of its inventory as often as needed during a fiscal year. EP, EO or GE functions with error rates over the acceptable rate will re-validate according to the schedule given in IRM 4.5.5.7.1.6.3

4.5.5.7.1.1  
(11-01-2021)  
**Responsibility**

- (1) Each TE/GE function (Manager, Planning and Programs, Classification, Mandatory Review, Special Review, Exam Closing Functions and the AIMS Coordinators) is responsible for the accuracy of AIMS/RCCMS.
- (2) The person responsible for the accuracy of the AIMS/RCCMS database ensures that the validations are conducted on schedule and that the database is corrected for all returns included in the validation. All inconsistencies **must** be resolved.

4.5.5.7.1.2  
(11-01-2021)  
**Validation Time Frames**

- (1) Reasonable time frames should be assigned by the person responsible for the completion of the validation. Begin an inventory validation within two workdays of receiving the requested Inventory Validation Listing (IVL). Validating EP, EO or GE functions should complete the actions described in IRM 4.5.5.7.1.5 and forward to the approving Group Manager for review within 15 working days. Documentation of corrections is given to the Area Manager for review and approval.
- (2) The approving Area Manager will forward the annotated IVL and all approved corrections, updates, research and closing requests to the AIMS Coordinator/ Systems Analyst for review and concurrence. The AIMS Coordinator will forward the annotated IVL and requests to the applicable TE/GE Exam Closing Function for terminal input within 10 workdays of completing the validation. All actions required for a validation must be completed no later than 25 calendar days by the person responsible for the coordination of the validation, not counting the two days after receipt of the IVL from the IVL Coordinator.

4.5.5.7.1.3  
(10-01-2019)  
**Coordinating the Validation**

- (1) Recommendations:
- a. Coordinate the validations with the applicable TE/GE-Exam Closing Function. Establish time frames and procedures. Technical expertise necessary to accomplish the validation should be determined, committed and time expended on these efforts should be recorded on Form 6490 under Activity Code 612 for EP and GE and Activity Code 231 for EO.
  - b. Identify Group Coordinators to assist in the validation.
  - c. If possible, meet with Group Coordinators or area managers and secretaries to review the validation procedures.
  - d. Meet with Directors, the Managers of Planning and Programs Monitoring, Classification Mandatory Review, Special Review and the Manager of the affected functional areas of the Closing Function to review validation instructions for their areas.
  - e. Send a memorandum to notify affected areas of all scheduled events and target dates for the validation. Advance notification is needed so that necessary staff hours are made available.
- (2) Validation coordinators **must** ensure prompt distribution of the inventory validation lists to the affected areas.

4.5.5.7.1.4  
(11-01-2021)  
**Requesting a Validation  
Listing**

- (1) TE/GE Request through Tax Analysts for Inventory Validation Listing, is supplied to AIMS Coordinator. You may request a combined IVL list (AIMS/RCCMS) through Planning Tax Analyst via email.

**Note:** EO requests groups should already have access to discrepancy SSIVL database so any errors/discrepancies identified can be corrected.

- (2) If all groups are receiving combined AIMS/RCCMS discrepancies regularly every month there is no need to request a separate listing unless it is wanted “off-cycle” then combined SSIVL/RCCMS listing can be pulled during month on request. Generated from Planning by Tax Analysts for all TE/GE groups are provided an AIMS/RCCMS excel spreadsheet two days prior to start of validation.

**Note:** The AIMS/RCCMS discrepancy spreadsheets listings are also used to conduct the annual IVL and can be provided any time on request.

- (3) Make all IVL request approximately four weeks in advance of the required date to allow time for processing.

4.5.5.7.1.5  
(10-01-2019)  
**Conducting the  
Validation**

- (1) To conduct an inventory validation, compare the physical returns and the RCCMS (or the automated control system) with the information on the IVL. For accounts verified as being in inventory, certain items printed on the IVL can be corrected or updated by writing the corrections in red on the IVL in the comments section of each account in need of corrective or update action. Coordinate the format of these instructions with the Closing Function for terminal input. All updates and corrections must be input by the date specified by the person responsible for the validation.

- (2) To make other updates or corrections, refer to IRM 4.5.1, TE/GE AIMS Processing, for instructions on preparing:

- a. Form 5595 , TE/GE Update
- b. Form 5596 , TE/GE Non-Examined Closings
- c. Form 5598 , TE/GE Correction Request

- (3) To close accounts, refer to IRM 4.5.2, TE/GE Examined and Non-Examined Closures for instructions on preparing:

- a. Form 5650 , EP Examined Closing Record
- b. Form 5599 , TE/GE Examined Closing Record

4.5.5.7.1.5.1  
(10-01-2019)  
**Validation Guidelines**

- (1) An IRS manager should confirm each return is physically present during an IVL, whenever possible, and compare the information on the listing with the physical return and RCCMS controls. Under **NO** circumstances should an examiner “vouch for” returns assigned to himself or herself being present during an IVL. EGC examiners without a manager available must physically confirm each other’s return inventory.

- (2) Returns listed on the IVL must match the returns in inventory (i.e., RICS, BRTVU or an actual return secured), as of the date of the IVL, for the following items:

- Status Code
- Employee Group Code

- Activity Code
  - Source Code
  - Project Code
  - Statute of Limitations Date
  - Amount Claimed
  - MFT
  - Plan/Report Number
  - Tax Period
  - Any other printed identifying material
- (3) Several days normally elapse between the date an IVL is run and the date a physical inventory of returns on hand can be conducted. For purposes of determining whether or not an error exists, the physical status of the return on the day of the IVL must be determined and compared to the IVL.
- (4) Using Form 9351, TE/GE AIMS Inventory Validation Discrepancy List #1, list the original returns not presently charged to the EP, EO or GE function, but actually in its possession. See Exhibit 4.5.5-3 for instructions on preparing Form 9351. Returns which have been in the actual physical possession of an examiner in excess of ten work days, but do not have an open AIMS base, should be listed on a separate Form 9351. If a skeletal record exists, or the account appeared on the 424 Reject Register within the last ten days, notate on the Form 9351.
- (5) Locate returns charged to the EP, EO or GE group/function although not in physical inventory. After a complete search in the EP, EO or GE group/function, list these returns on the Form 9352, TE/GE AIMS Inventory Validation Discrepancy List #2. See Exhibit 4.5.5-4 for instructions on preparing Form 9352. Give the Validation Discrepancy Lists to EP, EO or GE group/function manager for review and approval.
- (6) All error cases identified during a validation must be promptly resolved. Records of the error and its resolution must be maintained for at least one year.
- a. To avoid an error, each return listed on the IVL must be physically present in the EGC (RICS, BRTVU or the actual return secured), except those closed or transferred (on AIMS) after the IVL was printed. Delinquent and substitute returns not established on AIMS are error cases.
  - b. To avoid an error, every return physically present in the EGC must be listed on the IVL, unless it was received or transferred (on AIMS) after the IVL was printed.
  - c. To avoid an error, every return secured during examination should be promptly established on AIMS, even using substitute for return procedures with agreement forms rather than returns, if necessary.
  - d. To avoid an error on cases adversely affected by system errors, the error must have been officially reported by the EGC. A follow-up report identifying the volume of error cases pending must be issued, and any instructions received showing problem resolution procedures must have been promptly implemented.
  - e. Skeletal accounts are not considered errors.

4.5.5.7.1.5.2  
(11-01-2021)  
**Missing Returns**

- (1) Missing returns should be researched, and, when not locatable, closed using the procedures described in IRM 4.5.5.7.1.5.2.2 See also, IRM 4.4.21, Missing Returns and Error Accounts. It remains the responsibility of the validating EP, EO or GE group/function to do the following before an account is sent to the AIMS Coordinator for resolution:
- a. Review the Worksheet, AMDIS, TXMODA, and transcripts to determine if any of the returns can now be located.
  - b. Search suspense files.
  - c. Prepare a separate list of the returns that were not located and are no longer wanted in TE/GE. Forward this list and all research to the AIMS Coordinator. These returns can be removed from the database by the AIMS Coordinator without further research. Establish any returns that are still needed on AIMS immediately to ensure that Master File reflects a TC 424.

4.5.5.7.1.5.2.1  
(11-01-2021)  
**Initial Research**

- (1) Accounts listed on the validation worksheet are researched as follows:

IF	THEN
The AIMS database <i>does</i> reflect a status or employee group code other than that shown by the originator on Form 9352,	further research is not needed. The taxpayer information is lined through.
The AIMS database <i>does not</i> reflect a status or employee code other than that shown by the originator on Form 9352,	an AMDISA, TXMOD and transcript prints are attached to the validation list.

- (2) The validation lists are returned to the validating organization or AIMS Coordinator. The lists and the research prints are then reviewed to determine if any of the returns can now be located.

4.5.5.7.1.5.2.2  
(12-07-2023)  
**Closing Out Missing Returns**

- (1) To close out the missing returns, the AIMS Coordinator will prepare a Form 5595, TE/GE Update, on all missing returns, charging them to the unique employee group codes as designated by each Business Owner. The designated organization codes are used by the AIMS Coordinator to keep responsibility for missing/unable to locate returns in manageable control. These codes have advantages such as:
- a. Allowing the EGC to begin the next validation period with a clean database
  - b. Collecting all missing/unable to locate returns in one place so that an analysis is possible where errors can be avoided
  - c. Permitting the AIMS Coordinator to manage the tasks involved to locate these returns.
- (2) A freeze will be placed on each account by the AIMS Coordinator, so that cases cannot be closed or updated without the Coordinator being notified. Using a freeze code has advantages such as notifying the AIMS Coordinator that the return has been located, so that further research is not needed and making possible an analysis of how these returns were identified as unable to locate.

- (3) The AIMS Coordinator must resolve the problems in the designated employee group codes, either locating the returns or closing them from the AIMS database. Returns identified as missing/unable to locate should not be closed from the database until sufficient research, including transcripts, have been performed and time lapsed to avoid premature disposal and the need to reestablish.
- (4) Internal Audit must be notified by the AIMS Coordinator if any integrity problems are identified.
- (5) The AIMS Coordinator will follow these procedures for closing missing returns:

IF	and IF	THEN
The TXMOD, BMFOLT, EMFOLT or IMFOLT <b>does</b> indicate that a TC 421 has posted for the latest TC 420 or 424		The closure has been processed to the Master File without closing through the AIMS database.
	the transcript indicates a non-examined closing (identified by blocking series 600–699)	no further action is required.
	the transcript indicates examination results,	reconstruct the closing by preparing Form 5650, EP Examined Closing Record or Form 5599, TE/GE Examined Closing Record.
The TXMOD, BMFOLT, EMFOLT or IMFOLT <b>does not</b> indicate that a TC 421 has posted for the latest TC 420 or 424	a return or examination <b>is not</b> required,	With the approval of the Director of GE Examinations or their designee, the account be deleted from the AIMS database using Disposal Code 33, Error Account With No Return.
	a return <b>is</b> required,	follow the missing return closure procedures in IRM 4.4.21.

4.5.5.7.1.6  
(10-01-2019)  
**Error Tolerance**

- (1) The following subsections describe how to compute the error rate, acceptable error rate levels and revalidation scheduling.

4.5.5.7.1.6.1  
(11-01-2021)  
**Computing the  
Validation Function's  
Error Rate**

- (1) When one or more of the following items does not match the IVL, the return (RICS, BRTVU or the actual return secured) is counted as an error:

- Status Code
- Employee Group Code
- Activity Code
- Source Code
- Project Code
- Statute of Limitations Date
- Amount Claimed
- MFT
- Plan/Report Number
- Tax Period
- Any other printed identifying material

**Exception:** When the EGC has initiated action to update any of these items within the previous two weeks, it may be assumed that the posting could not be made to the AIMS database in time to appear on the validation list. Documentation must be provided, with the validation list, to the AIMS Coordinator.

- (2) Each return listed on the IVL, but not physically present, in the EP, EO or GE group/function on that date is an error.

**Exception:** When a control card (or the automated control system) verifies that the return was forwarded to the closing function for closing action and the group is in possession of a receipted Form 3210 (forward copy to person responsible for validation); no status update was required by the validating organization; and/or AIMS controls and returns that have not been received for pending transactions.

- (3) Each return physically present in the EP, EO or GE group/function on the IVL date, but not listed on the IVL is an error.

**Exception:** Delinquent and substitute returns (Form 5330, Form 4720, Form 990T, etc.) secured during an examination but not established on AIMS are error cases.

**Note:** If a copy of the return is in the group and a full record has not yet established on AIMS, do not count as an error case.

- (4) Each delinquent return or substitute for return, partially established on AIMS with a push code, is an error, unless there is evidence of follow-up with the OSC, on that return, every 90 days. Submitting another copy of the return is not an appropriate follow-up with the OSC. It causes a system error by indicating the return was amended, freezing the module.

- (5) Returns listed, but not in the physical inventory are counted as errors, when an EGC control card (or the automated control system) verifies that the return was closed or more than sixty days have passed since the closing date and there is not a receipted Form 3210, Document Transmittal.

**Note:** Although control cards (or the automated control system) are corrected during the validation, they are not considered in computing the database error rate.

- (6) Each return affected by a systemic error is an error unless:
  - a. the error has been formally reported by the EP, EO or GE function
  - b. the formal error report is updated with the error count provided by the current validation (to ensure everyone knows the scope of the problem)
  - c. problem resolution instructions provided to the EP, EO or GE function have been followed.
- (7) Returns with multiple error conditions count as only one error, but remain in error until all error conditions have been resolved.

**Example:** Assume an Examiner/Specialist ordered a prior year related return with the wrong source and project codes. The Examiner/Specialist could not locate the return for a week after the physical count was taken, and a previously undetected systemic error identified this case as a TCMP case, two years after the conclusion of all relevant TCMP activity. This return remains in error until all errors have been resolved. It could be counted as any one of the relevant types of errors, until that error condition is resolved. At that time, it takes another of the unresolved error conditions until all error conditions are resolved. All non-systemic errors must be resolved within thirty days of the date of the IVL listing.

- (8) See Exhibit 4.5.5-5 for an example of computing the error rates.

#### 4.5.5.7.1.6.2 (10-01-2019)

##### **Acceptable Error Rate Levels**

- (1) Groups/functions with error rates of 5% or lower are not required to validate inventories for the next twelve months.
- (2) Groups/functions with error rates higher than 5% must revalidate using the procedures given in IRM 4.5.5.7.1.6.3
- (3) Based on AIMS error rate only (errors will be calculated for both AIMS and RCCMS but only the AIMS error rate will determine whether the Group/Function is required to revalidate).

#### 4.5.5.7.1.6.3 (10-01-2019)

##### **Revalidation Schedule**

- (1) Each individual EP, EO or GE group/function with an error rate exceeding 5% should have a special validation four (4) months of the formal, written determination of the error rate. Special validations should continue at four (4) month intervals until the error rate falls below 5%. This will be based on AIMS error rate only. Any groups continuing to exceed the 5% limit will be required to revalidate.
- (2) If the AO has an overall error rate exceeding 5%, a special validation should be conducted within six (6) months of the formal, written determination of the error rate. Special validations should continue to be conducted at six month intervals until the error rate falls below 5%.

#### 4.5.5.7.1.7 (11-01-2021)

##### **Management of the AIMS Validation Process**

- (1) Validations must be conducted once each year without regard to system problems. They serve several purposes beyond computing error rates and should be done even when error rates are difficult to compute. Validations identify the error rates in key data used in budgets, planning, and legislative decisions. They also play an important role in assuring the integrity of our tax system. Finally, they identify AIMS training needs.

- (2) Validations should be planned at the time of the year when inventories are at a low point to simplify logistics. Emphasis should be placed on physical verification of returns to ensure accurately detecting any lost returns. If employees believe they can avoid detection of a lost return during the validation process, someone may be tempted to conduct a corrupt, illegal act involving tax returns or examinations, confident that he or she can avoid detection.
- (3) Validation errors should be promptly resolved. Normally, all errors should be resolved within 30 days of their identification as errors (on the IVL listing). If the error notation on the IVL listing for that specific return is not dated, no date later than the date of the physical inventory will be used.
- (4) The AIMS Coordinator or other designated person will compute the error rates by EP, EO or GE group/function, office and AO and will issue a formal, written memorandum within 30 work days of the physical inventory verification portion of a validation. The report will contain the following information:
  1. Total number of returns in validating group/function
  2. Total number of returns with errors:
    - a. Charged to group/function, not present in inventory
    - b. Present in inventory, not charged to group/function
    - c. Number of returns corrected by simple update of:
      - 1) incorrect status code
      - 2) incorrect employee group code
      - 3) incorrect activity code
      - 4) incorrect or missing project code
      - 5) incorrect statute of limitations code
      - 6) incorrect amount claimed
      - 7) incorrect MFT
      - 8) incorrect plan /report number
      - 9) incorrect tax period
  3. Number of returns forwarded to the AIMS coordinator
  4. Percent of errors
  5. The report should include any error trends
  6. The results of the annual validation should be sent to the Area
- (5) AIMS training should be considered for all personnel handling returns in those offices with error rates exceeding 5%. Documented AIMS training of key personnel must be conducted in those offices with error rates exceeding 10%.
- (6) As a result of extensive open inventory the AO may modify their method of AIMS validation. Rather than validating AIMS on a one time annual basis, the validation period can be spread out over the fiscal year. A schedule should be

established whereby all groups, functions and status codes are identified for validation. Once identified, a validation schedule should be established so that a portion of the annual validation would be accomplished each month. This method will allow the data base to be validated on a continuing basis and meet the annual requirement provisions. Problems will be identified and shared immediately, rather than once a year. Staff requirements to perform the validation will be spread over the fiscal year. Other major advantages to this method are the continuing purification of the database and timely identification of problems for correction, thus making the system more reliable and useful for the AO. Based on the significance of Management Information Reports (MIR's) as tools for management to monitor work plan progress and as a tool to assist in developing the annual work plan, accurate data must be available to ensure resources are allocated to areas of non-compliance. The validation process will assist in this objective.

**Exhibit 4.5.5-1 (12-07-2023)****TC 424 Reject Codes - Error Resolution Instructions (Reference: IRM 4.5.5.6.2.2)**

The Reject Code is comprised of 4 digits. The first three digits are the Unpostable Code (UPC) and the fourth digit is the Reason Code (RC). **For example:** Reject Code 3011: 301 = UPC, 1 = RC. Reject Codes not listed can 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; IRM 3.12.278, Error Resolution - Exempt Organization Unpostable Resolution or Document 6209 (Unpostable Codes - BMF). If not available, contact the AIMS Coordinator/Systems Analyst in the KDO.

<b>BMF Reject Code</b>	<b>Error Description</b>	<b>Corrective Action</b>
3011	Entity module not on the BMF for the requested EIN	Prepare Form 2363-A, Exempt Organization BMF Entity Voucher, to establish TC 000 on the BMF using the instructions outlined in IRM 4.4.11, then request the account again.
	EIN mismatch	Request the account again using the correct EIN.
3031	Name Control mismatch	Check name control against transcript and request the account again using the correct name control.
3071	Tax Period mismatch	Check fiscal month filing requirement for BMF account by checking a transcript or ENMOD and request the account again using the correct tax period.
	Tax module not on the BMF for the requested Tax Period	Request the account again using the appropriate Push Code.
		If a delinquent return is involved, take the necessary action to secure the return before re-requesting the account.
		If the return was posted to the BMF under a different EIN, request the account again using the correct EIN.
3091	MFT Code and/or Tax Period mismatch	Determine correct tax period and/or MFT from transcript and request the account again using the correct MFT Code and Tax Period.
		Request the account again using the appropriate Push Code.
		If a delinquent return is involved, take the necessary action to secure the return before re-requesting the account.
		If the return was posted to the BMF under a different EIN, request the account again using the correct EIN.
	Tax module not on the BMF for the requested MFT Code and/or Tax Period	Request the account again using the appropriate Push Code.
		If a delinquent return is involved, take the necessary action to secure the return before re-requesting the account.
		If the return was posted to the BMF under a different EIN, request the account again using the correct EIN.

**Exhibit 4.5.5-1 (Cont. 1) (12-07-2023)****TC 424 Reject Codes - Error Resolution Instructions (Reference: IRM 4.5.5.6.2.2)**

<b>BMF Reject Code</b>	<b>Error Description</b>	<b>Corrective Action</b>
3111	Account transferred out of Master File	Notify the Ogden Campus IDRS Control Staff.
3143	TC 930, Return Required Suspense	Entry under ADDITIONAL INFO does not indicate that there is a TC 930 on the BMF account. Coordinate with the Employee Group that input the TC 930.
	TC 940, Strike Form (CI) Control, on the BMF account	Entries under ADDITIONAL INFO indicate that there is a TC 940 on the BMF account. Coordinate with Criminal Investigation Division in the AO that initiated the TC 940.
3191	Check Digit mismatch	Process request again with the correct check digit or name control.
3271	TC 150 not posted to the BMF for the requested account.	Request the account again using the appropriate Push Code.
		If a delinquent return is involved, take the necessary action to secure the return before re-requesting the account.
		If the return was posted to the BMF under a different EIN, request the account again using the correct EIN.
3291	MFT mismatch with current filing requirements	Check transcript or ENMOD for MFT and tax period. Request the account again using the correct MFT and/or tax period.
3305	Return, TC 150, not posted and an unreversed TC 424, Examination Request Indicator, on the BMF account	Check transcript for TC 150 posting. If a return has not been filed, advise requester to send return to Ogden Campus for processing following substitute/delinquent return procedures. If the return has been processed with a different EIN, process request again using EIN under which return was processed. This reject will also occur if a retention register account was unable to be re-established on MF within 12 weeks of Reject Code 3471. Determine the location of the return by referring to A.O., and ADDITIONAL INFO entries on the register and coordinate with them concerning the jurisdiction of the examination.

**Exhibit 4.5.5-1 (Cont. 2) (12-07-2023)****TC 424 Reject Codes - Error Resolution Instructions (Reference: IRM 4.5.5.6.2.2)**

<b>BMF Reject Code</b>	<b>Error Description</b>	<b>Corrective Action</b>
3306	Unreversed TC 420, Examination Indicator, or TC 424 on the BMF account	Indicates the return is charged to TE/GE. The employee group that is charged with the return on Master File is identified on the MF line under the A.O. column. Once the location has been determined, resolve control with the function holding the return. If return remains in the control of the office receiving the reject, the AIMS Coordinator re-researches MF using a TXMOD or transcript. 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.
3332	TC 914, Active Intelligence (CI) Investigation Freeze; TC 916, Active Intelligence (CI) Refund Scheme Fresno; or, TC 918, Intelligence (CI) Refund Scheme / 918, on the BMF account.	Determine the location of the return by referring to A.O. and ADDITIONAL INFO entries on the register. Once the location has been determined, coordinate with Criminal Investigation function holding the return. See ADDITIONAL INFO entry for the area that initiated the TC 914 and the cycle it posted to MF. Coordinate with the area that initiated the freeze.
3471	Module removed to the Retention Register	Notify the Ogden Campus IDRS Control Staff.
49XX	Invalid Data	Verify all entries and reinput request.

**Exhibit 4.5.5-2 (12-07-2023)****AIMS Weekly Update Report Codes (Reference: IRM 4.5.5.5.2.3)**

<b>Update Code</b>	<b>Description</b>	<b>Action Needed</b>
01	TC 910, Criminal Investigation Hold-Account, has posted at MF, indicating the account has been assigned to Criminal Investigation (CI) function.	Contact Criminal Investigation function for additional information.
02	TC 914, Active Criminal Investigation-Module, has posted at MF, indicating the return has been placed under active investigation by Criminal Investigation (CI) function.	Contact Criminal Investigation function for additional information.
03	TC 914, Active Criminal Investigation-Module, has posted at MF, indicating a return for another tax year (module) of the same organization is under active investigation by Criminal Investigation (CI) function.	Contact Criminal Investigation function for additional information.
04	TC 911/912, Completed Criminal Investigation, has posted to the organization's account at MF reversing TC 910/914, Criminal Investigation Hold-Account.	Contact Criminal Investigation function for additional information.
05	TC 340, Restricted Interest Assessment, has posted indicating the assessment or abatement of interest on the account indicated must be computed manually.	Attach Form 3198 annotated with the message "Restricted Interest" to the case file.
06	TC 341, Restricted Interest Abatement/ Reversal, has posted at MF indicating the requirement for manual computation of interest assessment or abatement on the account has been removed.	Restricted interest may no longer be applicable. Secure a transcript.
07	TC 640, Advance Payment of Determined Deficiency, has posted at MF indicating the organization has made a payment on the tax liability.	Attach documentation to the file indicating whether the payment was partial or in full. Documentation should consist of transcripts or Part 2 of the payment document, along with the appropriate correspondence. Accounts with advance payments must not be surveyed.
08	TC 642 has been reversed or posted in error to the account.	Information only.
09	TC 013 Organization's Name has changed at Master File.	Update case file with the new organization name shown in the "New Entity" column.
10	TC 013 Organization's Second Name Line has changed at Master File.	Update case file with the new organization second name line shown in the "New Entity" column.

**Exhibit 4.5.5-2 (Cont. 1) (12-07-2023)****AIMS Weekly Update Report Codes (Reference: IRM 4.5.5.5.2.3)**

<b>Update Code</b>	<b>Description</b>	<b>Action Needed</b>
11	TC 670, Subsequent Payment, has posted at MF, indicating that IRS has received a payment from an organization undergoing a tax examination.	Payments credited to TC 670 will be refunded to the organization if there is no outstanding liability posted to MF. If it is appropriate, contact the organization to explain why the payment is being, or has been, refunded.
12	TC 673, Subsequent Payment Reversal, has posted at Master File.	A TC 670 was posted in error to the account indicated. Information only.
13	TC 976, Posted Duplicate Return, or TC 977, Posted Amended Return, has posted to the specific module at Master File.	Hold the original return and any AIMS updates until the duplicate or amended return has been received. Do not forward the return or update the database because the duplicate or amended return is being forwarded to the organization shown on the database.
14	TC 976, Posted Duplicate Return, or TC 977, Posted Amended Return, has been reversed at Master File.	An Examination or DP adjustment has removed the TC 976/977 hold on the account indicated. Do not forward the return or update the database because the duplicate or amended return is being forwarded to the organization shown on the database.
15	TC 470, Taxpayer Claim Pending, has been posted to the module at Master File, indicating an adjustment at Master File.	Before any report is prepared, the organization's account must be reviewed to determine what Master File reflects as the organization's assessed liability.
16	TC 471, Taxpayer Claim Pending, has been reversed at Master File.	Before any report is prepared, the organization's account must be reviewed to determine what Master File reflects as the organization's assessed liability.
18	TC 014 Organization's Street Address has changed at Master File.	Update the case file with the change of organization street address shown in the "New Entity" column. Destroy the old labels and requisition new labels, if appropriate.
19	TC 015 Organization's City, State, or Zip code has changed at Master File.	Update the case file with the changed information shown in the "New Entity" column. Destroy the old labels and requisition new labels if appropriate.
20	TC 480, Offer-In-Compromise Pending, has posted to the module at Master File.	Contact Collection to determine whether TE/GE should proceed with their case.
21	TC 481, Offer-In-Compromise Pending, has been reversed at Master File.	The Offer-In-Compromise has been rejected or withdrawn.

**Exhibit 4.5.5-2 (Cont. 2) (12-07-2023)****AIMS Weekly Update Report Codes (Reference: IRM 4.5.5.2.3)**

<b>Update Code</b>	<b>Description</b>	<b>Action Needed</b>
22	TC 030, The specified tax return has been transferred out of the Ogden Campus AIMS database via CC AMSOC, Disposal Code 30.	Sending area: Information that the return was transferred out.
23	TC 030, The specified tax return has been transferred onto the Ogden Campus AIMS data base.	Receiving area: If the return has not been received within 21 days, follow procedures in IRM 4.4.27
24	The AIMS 424 Skeletal Record has dropped from the AIMS database, indicating TC 424, Audit Request Indicator, did not post at Master File within 90 days.	Refer to IRM 4.4.27 if the skeletal account should be reinstated. If a large volume of these items appear on the report, ask the AIMS Coordinator to contact the IDRS Control Staff in the Ogden Campus.
42	TC 917/919, Reversal of Criminal Investigation - Refund Scheme, has posted at Master File, indicating Criminal Investigation has completed its investigation.	The CI freeze on the account has been removed. Contact Criminal Investigation function for additional information.
43	TC 918, CI Refund Scheme, has posted at Master File, indicating an active investigation involving a refund scheme is being pursued by CI for all tax modules of the specified organization. It can also indicate that an abusive tax shelter return, with a suspended refund, is under consideration.	CI has placed a freeze on the account indicated because of an active investigation involving a refund scheme. Contact Criminal Investigation function for additional information.
44	TC 916, CI Refund Scheme, has posted at Master File, indicating an active investigation involving a refund scheme is being pursued by CI for the year specified for the specific organization.	CI has placed a freeze on the return indicated because of an active investigation involving a refund scheme. The return is under AIMS control. Contact Criminal Investigation function for additional information.
45	TC 916, CI Refund Scheme, has posted at Master File, indicating a return for another tax year (module) of the same organization is under active investigation by CI for potential refund scheme.	CI has placed a freeze on the return indicated because of an active investigation involving a refund scheme. The return is not under AIMS control. Contact Criminal Investigation function for additional information.
55	The account has remained on AIMS as a TC 424 record for over 30 days. The TC 424 indicated has not posted to the BMF.	Take follow-up action to determine why the TC 424 has not posted. The TC 424 record will remain on AIMS for another 60 days. Contact the AIMS Coordinator who will contact the IDRS Control Staff in the Ogden Campus.

**Exhibit 4.5.5-2 (Cont. 3) (12-07-2023)****AIMS Weekly Update Report Codes (Reference: IRM 4.5.5.5.2.3)**

<b>Update Code</b>	<b>Description</b>	<b>Action Needed</b>
56	The account has remained on AIMS as a TC 424 record for over 60 days. The TC 424 indicated has not posted to the BMF.	Take follow-up action to determine why the TC 424 has not posted. The TC 424 record will remain on AIMS for another 30 days. Contact the AIMS Coordinator who will contact the IDRS Control Staff in the Ogden Campus.
57	A TC 016 which causes the indicator "PDT", Potentially Dangerous Taxpayer, has posted to Master File.	Immediately notify your manager for current procedures.
57	TC 148, Code W, has posted at Master File.	Accelerated issuance of a TDI has occurred because the account indicated has been identified as a non-filer. Notify your manager for current procedures.
59	The specified return has been transferred within the Ogden Campus.	Sending AO: No action necessary.  Receiving AO: If the return has not been received within 21 days, follow-up.
62	Estimated tax penalty reversed.	Determine if estimated tax penalty is now necessary.
63	Estimated tax penalty posted.	Compute an estimated tax penalty, if applicable.
64	TC 77X reversed.	Restricted interest computation not necessary.
65	TC 77X posted indicating restricted interest must be included in subsequent adjustments.	Attach Form 3198, Special Handling, indicating "Restricted Interest" on the case file. Interest on tax adjustments for that specific year must be computed manually.
66	TIN change.	Update case file with new TIN shown in the "New Entity" column.

**Exhibit 4.5.5-3 (10-01-2019)****Instructions for Form 9351, TE/GE AIMS Inventory Validation Discrepancy List #1 (Reference: IRM 4.5.5.6.1.5.1)**

<b>Item Description</b>	<b>Action</b>
Page __ of __	Enter the page numbers of each Form 9351 prepared.
Group/Function	Enter the appropriate four-digit employee group code number or function symbols.
Approved By/Date	The approving manager must sign and date the form after reviewing.
<b>Validation Group/Function Entries: (Complete All Entries)</b>	<i>List the original returns not presently charged to the EP, EO or GE function, but actually in its possession, as follows:</i>
Organization Name	Enter the name of the organization.
Employee Identification Number:	Enter the organization's nine-digit EIN
MFT Code	Enter the appropriate two-digit MFT code.
Plan/Report Number	For an EP case, enter the three-digit plan number. For a GE-TEB case, enter the three-digit Report Number for returns processed after 1/2002.
Tax Period	Enter the tax period in YYYYMM format.
Name Control/Check Digit	Enter the four- or two-character name control/check digit.
Statute Date	Enter the statute date in MMDDYYYY format.
Project Code	Enter the four-digit project code.
Activity Code	Enter the three-digit activity code.
Source Code	Enter the two-digit source code.
Status Code	Enter the two-digit status code.
Copy of Return	Enter "Yes" or "No."
<b>TE/GE-Closing Function (RTO Initials):</b>	<i>For each case listed, the Terminal Operator must research AIMS and enter the current information from AIMS.</i>
Claim Amount	If an Amount Claimed is on AIMS, enter the amount. If there is no claim amount, leave blank.
Current Status Date	Enter the current status date from AIMS.
Current Organization Code	Enter the current organization code from AIMS.
Error Message Code	Enter the error message code, if any.
AM 424	If there is a TC 424 record (skeletal record) on AIMS, enter an "X" in this column.

**Exhibit 4.5.5-3 (Cont. 1) (10-01-2019)****Instructions for Form 9351, TE/GE AIMS Inventory Validation Discrepancy List #1 (Reference: IRM 4.5.5.6.1.5.1)**

<b>Item Description</b>	<b>Action</b>
Comments	The group/function should enter any pertinent information relating to the record listed.

**Exhibit 4.5.5-4 (10-01-2019)****Instructions for Form 9352, TE/GE AIMS Inventory Validation Discrepancy List #2 (Reference: IRM 4.5.5.6.1.5.1)**

Item Description	Action
Page __ of __	Enter the page number of each Form 9352 present.
Group/Function	Enter the appropriate four-digit Employee Group Code number of function symbols.
Approved By/Date	The approving manager must sign and date the form after reviewing.
<b>Validation Group/Function Entries: (Complete All Entries)</b>	List returns charged to the EP, EO or GE group/function, although not in the physical inventory, as listed on the IVL.
Organization Name	Enter the name of the organization.
Employee Identification Number	Enter the organization's nine-digit EIN.
MFT Code	Enter the appropriate two-digit MFT Code.
Plan/Report Number	For an EP case, enter the three-digit plan number. For a GE-TEB case, enter the three-digit report number for returns processed after 1/2002.
Tax Period	Enter the tax period in YYYYMM format.
Name Control/Check Digit	Enter the four- or two-character name control/check digit.
Statute Date	Enter the statute date in MMDDYYYY format.
Project Code	Enter the four-digit project code.
Activity Code	Enter the three-digit activity code.
Source Code	Enter the two-digit source code.
Status Code	Enter the two-digit status code.
Date Closed	Enter the date closed in MMDDYYYY format.
<b>TE/GE-ESP Function (RTO Initials):</b>	For each case listed, the Terminal Operator must research AIMS and enter the applicable information.
Current Status Date	Enter the current status date from AIMS.
Current Employee Group Code	Enter the current Employee Group code from AIMS.
AIMS Prints	Enter "Yes" or "No."
Comments	The group/function should enter any pertinent information relating to the record listed.

**Exhibit 4.5.5-5 (10-01-2019)****Computing the Error Rate (Reference: IRM 4.5.5.6.1.6.1)**

Example of how the error rate is computed:

Returns listed on the IVL	95
+ Returns in physical inventory, but not on IVL	5
<b>Total</b>	<b>100 (a)</b>
Returns on the IVL, in the physical inventory but with errors	10
+ Returns on the IVL, but not present in the physical inventory	5
+ Returns in the physical inventory, but not on the IVL	5
<b>Total</b>	<b>20 (b)</b>
$(b) 20 \div (a) 100 = 20\%$ (Error Rate)	

