



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.5.10

SEPTEMBER 5, 2024

## EFFECTIVE DATE

(10-01-2024)

## PURPOSE

- (1) This transmits a revised IRM 21.5.10, Account Resolution, Examination Issues.

## MATERIAL CHANGES

- (1) IRM 21.5.10.1.3 Updated title of subsection.
- (2) IRM 21.5.10.1.4 Updated title of subsection.
- (3) IRM 21.5.10.1.5 Updated title of subsection.
- (4) IRM 21.5.10.4.2(5) Changed verbiage on what taxpayer should review when verifying qualification for credits. Changes made for clarity. IPU 24U0555 issued 04-23-2024.
- (5) IRM 21.5.10.4.4(1) Updated where to send request for copies of Audit Reports. Changes made due to procedural updates. IPU 24U0637 issued 05-10-2024.
- (6) IRM 21.5.10.4.4(1) Removed notation regarding the Campus Exam EGC 5000 and updated IRM link. Changes made for clarity. IPU 24U0665 issued 05-21-2024.
- (7) Exhibit 21.5.10-1 Added a note providing criteria to determine if Status Code impacts taxpayer's inquiry. Change made for IRM clarification and to eliminate unnecessary referrals to Exam. IPU 23U1077 issued 11-08-2023.
- (8) Exhibit 21.5.10-2 Added procedures to transfer the call if Status 24 and taxpayer lost or did not receive Letter 3219. Change made for missing scenario. IPU 23U1077 issued 11-08-2023.
- (9) Exhibit 21.5.10-2 Added exception to not complete a referral if claim involves Employee Retention Credit (ERC). Change made due to policy moratorium on processing ERC claims. IPU 23U1175 issued 12-13-2023.
- (10) Exhibit 21.5.10-2 Updated 06 status over 45 days with -E freeze information. Change made to eliminate unnecessary referrals to Exam. IPU 24U0932 issued 08-21-2024.
- (11) Editorial changes were made throughout the IRM for clarity. Reviewed and updated plain language, grammar, web addresses, IRM references, legal references, and W&I to TS.

## EFFECT ON OTHER DOCUMENTS

IRM 21.5.10 Account Resolution, Examination Issues, dated September 06, 2023 (effective October 2, 2023), is superseded. This IRM incorporates Interim Procedural Updates (IPU): IPU 23U1077 (effective 11-08-2023), IPU23U1175 (effective 12-13-2023), IPU 24U0555 (effective 4-23-2024), IPU 24U0637 (effective 5-10-2024), IPU 24U0665 (effective 05-21-2024), and IPU 24U0932 (effective 08-21-2024).

**AUDIENCE**

All employees performing account work.

LuCinda Comegys  
Director, Accounts Management  
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21.5.10

Examination Issues

## Table of Contents

21.5.10.1 Program Scope and Objectives

21.5.10.1.1 Background

21.5.10.1.2 Authority

21.5.10.1.3 Roles and Responsibilities

21.5.10.1.4 Program Controls and Reviews

21.5.10.1.5 Terms and Acronyms

21.5.10.1.6 Related Resources

21.5.10.2 What Are Examination Issues?

21.5.10.3 Examination Issues Research

21.5.10.3.1 Integrated Data Retrieval System (IDRS) Research Exam Issues

21.5.10.3.2 Pre-Refund Audits

21.5.10.4 Examination Issue Procedures

21.5.10.4.1 Earned Income Tax Credit (EITC) and Other Projects

21.5.10.4.1.1 Referring Cases to the Taxpayer Advocate Service (TAS)

21.5.10.4.1.2 Compliance Refund Hold Projects

21.5.10.4.1.3 Unallowable Earned Income Tax Credit (EITC) (Self Employment Tax Not Figured)

21.5.10.4.2 Exam Soft Notices CP 85A, CP 85B, CP 85C, CP 87A, CP 87B, CP 87C, and CP 87D

21.5.10.4.3 Audit Reconsiderations

21.5.10.4.4 Requests for Copies of Audit Reports

21.5.10.5 TS Accounts Management Call Transfers to Exam

Exhibits

21.5.10-1 Audit Information Management System (AIMS) Status Code Guide - Field Cases

21.5.10-2 Audit Information Management System (AIMS) Status Code Guide - Campus Cases



21.5.10.1  
(10-01-2021)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM provides instructions to Customer Service Representatives who address accounts with Examination (Exam) issues in performance of their daily duties.
- (2) **Audience:** The primary users of this IRM are all IRS employees in Business Operating Divisions (BODS) in contact with taxpayers by telephone, correspondence or in person.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management Policy and Procedures IMF (PPI) is the program owner of this IRM.
- (5) **Primary Stakeholders:** The primary stakeholders are Return Integrity and Verification Operations (RIVO), Submission Processing, and Compliance.
- (6) **Program Goals:** Program goals for this type of work are:
  - Achieve a high customer accuracy rate for phone calls and paper adjustment requests on accounts with Examination involvement,
  - Create efficiency in resolving paper adjustment requests on accounts with Examination involvement,
  - Perform continuous assessment for program vulnerabilities and opportunities for improvement, and,
  - Produce effective communication with customers.

The *Accounts Management Program Letter*, on the Accounts Management website has more information on these goals.

21.5.10.1.1  
(10-01-2021)  
**Background**

- (1) Employees in Accounts Management respond to taxpayer inquiries and phone calls, and process claims and internal adjustment requests on accounts with Examination Involvement following the procedures in this IRM.

21.5.10.1.2  
(10-01-2021)  
**Authority**

- (1) The authorities for this IRM include:
  - IRC 6201, Assessment authority
  - IRC 6204, Supplemental assessments
  - IRC 6212, Notice of deficiency
  - Policy Statement 21-1, Service Commitment to Taxpayers Service Program
  - Policy Statement 21-2, The public impact of clarity, consistency, and impartiality in dealing with tax problems must be given high priority
  - Policy Statement 21-3, Timeliness and Quality of Taxpayer Correspondence
  - Policy Statement 21-4, One-stop service defined
  - Policy Statement 21-5, Assistance furnished to taxpayers in the correction of accounts

21.5.10.1.3  
(10-01-2024)  
**Roles and Responsibilities**

- (1) The Accounts Management Director oversees the instructions to the employees contained in the IRM content.
- (2) Accounts Management Policy and Procedures IMF (PPI) Tax Analyst(s) oversees the content in this IRM and acts as a point of contact for all Accounts Management sites.

- (3) Managers and leads ensure compliance with the guidance and procedures in this IRM for case resolution on accounts with Examination involvement.
- (4) Employees resolve account issues on accounts with Examination involvement.

21.5.10.1.4  
(10-01-2024)  
**Program Controls and Reviews**

- (1) **Program Effectiveness:** Program effectiveness is measured and controlled through:
  - a. Managerial reviews
  - b. Quality reviews

21.5.10.1.5  
(10-01-2024)  
**Terms and Acronyms**

- (1) See the table below for a list of acronyms commonly used in this IRM. For a comprehensive listing of any IRS acronyms, please refer to the *Acronym Database*.

ACRONYM	DEFINITION
ACTC	Additional Child Tax Credit
AIMS	Audit Information Management System
AOTC	American Opportunity Credit
BMF	Business Master File
DLN	Document Locator Number
EGC	Employee Group Code
EITC	Earned Income Tax Credit
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
PBC	Primary Business Code
PTC	Premium Tax Credit
RAIVS	Return and Income Verification Services
SSN	Social Security Number
TAS	Taxpayer Advocate Service

21.5.10.1.6  
(10-01-2020)  
**Related Resources**

- (1) Related resources include (list is not all inclusive):
  - *Document 6209 (IRS Processing Codes and Information)*
  - *IDRS Command Code Job Aid*

21.5.10.2  
(03-18-2021)  
**What Are Examination Issues?**

- (1) Taxpayers contact Customer Account Services (CAS), Accounts Management (AM) or Taxpayer Assistance Centers (TACs) to resolve account issues or to obtain account information. Integrated Data Retrieval System (IDRS) research may show that Examination has selected an account/module for audit or as part of a special project. For more information refer to Exhibit 21.5.3-1, Claim Processing with Examination Involvement. For more information on resolving

inquiries involving Exam, refer to IRM 21.5.6, Freeze Codes; IRM 4.19.10, Examination General Overview; IRM 4.19.13, General Case Development and Resolution; and IRM 4.19.14, Refundable Credits Strategy.

**Note:** The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see *Taxpayer Bill of Rights* and Pub 1, *Your Rights as a Taxpayer*.

(2) Compliance projects such as Revenue Protection Strategy and Earned Income Tax Credit (EITC) have baseline changes yearly. These procedures will be updated as information is available.

21.5.10.3  
(10-01-2014)  
**Examination Issues  
Research**

(1) The Examination issue criteria is divided into two groups, Category A and Category B. Category A criteria have the highest examination potential and must be routed to Examination Classification prior to resolution of the taxpayer's issue. Refer to Exhibit 21.5.3-2, Examination Criteria (CAT-A) – General, for more information. Refer to IRM 21.5.3.4.12, Category B Criteria (BMF Only), for an explanation of Category B criteria.

(2) Examination also reviews original returns which meet certain criteria. Refer to IRM 21.5.10.3.2, Pre-Refund Audits.

21.5.10.3.1  
(10-01-2018)  
**Integrated Data Retrieval  
System (IDRS) Research  
Exam Issues**

(1) Research IDRS and provide taxpayers available information for tax returns being examined. Use the following procedures to identify if the examination is located in Field Exam or Campus Exam.

1. Identify tax period under examination (Is there a Transaction Code (TC) 420 or TC 424 on module?)
2. Research for available AIMS information for this tax period (Command Code (CC) AMDISA)
3. Use CC AMDIS/CC AMDISA to determine AIMS current status
4. Research CC AMDISA to determine the Primary Business Code (PBC)
  - Field Exam - Primary Business Code (PBC) 201 through 215, (International) 320 through 328, and 330 - Follow procedures in Exhibit 21.5.10-1, Audit Information Management System (AIMS) STATUS CODE GUIDE - FIELD CASES
  - Campus Exam - PBC 190 through 194, 295 through 299, and 398 - Follow procedures in Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES Field Exam - Primary Business Code (PBC) 201 through 215, (International) 320 through 328, and 330 - Follow procedures in Exhibit 21.5.10-1, Audit Information Management System (AIMS) STATUS CODE GUIDE - FIELD CASES
  - Appeals - PBC 6XX (XX = appeals office code) AIMS Statuses 80-89 - Follow procedures in Exhibit 21.5.10-1, Audit Information Management System (AIMS) STATUS CODE GUIDE - FIELD CASES, and Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES

- (2) Examination related freeze codes are listed below. Refer to IRM 21.5.6.4, Freeze Codes Procedures, for information on working these freezes. Account action may be restricted.
- -E: TC 810 hold
  - -L: Open Examination Indicator
  - P-: Refund Cancellation
  - -Q: Unallowable Refund Freeze

21.5.10.3.2  
(10-01-2017)  
**Pre-Refund Audits**

- (1) The IRS identifies issues that indicate a taxpayer may not be entitled to all or part of the refund amount claimed. The questionable part of the refund is held pending review. Examination releases the refund when the taxpayer provides information indicating entitlement to the refund. The remaining refund is direct deposited if the taxpayer originally requested direct deposit. Refer to IRM 21.5.10.4.1.2, Compliance Refund Hold Projects.

21.5.10.4  
(10-01-2015)  
**Examination Issue Procedures**

- (1) Follow the procedures in this IRM when a contact involves an Examination issue.

21.5.10.4.1  
(10-01-2014)  
**Earned Income Tax Credit (EITC) and Other Projects**

- (1) Taxpayers who claim Earned Income Tax Credit (EITC) for a current or prior tax year may experience a delay in receipt of the EITC and/or the Additional Child Tax Credit (ACTC) portion(s) of their refunds because of a screening process which identifies questionable item(s) on their return.

**Caution:** Do not release the refund under any circumstance, only Campus Exam has this authority.

- (2) The taxpayer receives a Computer Paragraph CP 75, Refund Hold - Return Being Examined Regarding Credits Claimed, Need More Information, CP 75A, Refund Hold - Return Being Examined Regarding Credits, Dependent Exemption(s) and/or Filing Status, Need More Information, CP 06, Request for Supporting Documentation, or CP 06A, Request for Supporting Documentation. The CP 75 and CP 06 notices (which generates within 17 days from the date the credit is frozen) advise the taxpayer that the refund is on hold pending the examination of the tax return.
- (3) The notices advise the taxpayer of the issues being examined. Another letter is issued within 30 days requesting the same information, if the taxpayer does not reply. The subsequent letter includes a report that proposes changes to the taxpayer's account. For more information refer to IRM 4.19.14.5, RPS Casework Procedures.

21.5.10.4.1.1  
(10-01-2015)  
**Referring Cases to the Taxpayer Advocate Service (TAS)**

- (1) Refer taxpayers to TAS when the contact meets TAS Criteria and you can't resolve the taxpayer's issue the same day. See IRM 13.1.7.3, TAS Case Criteria, for more information. "Same Day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks for a referral to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.5, Same Day Resolution by Operations.

- (2) Complete Form 911/e-911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and route the form to TAS.
- (3) For more information on routing cases to TAS refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

21.5.10.4.1.2  
(10-03-2022)

**Compliance Refund Hold  
Projects**

- (1) A Transaction Code (TC) 810 or TC 570 indicates a stopped/frozen refund. TC 810 or TC 570 is used by Exam or Automated Questionable Credit (AQC) if a taxpayer's return is under review or the previous review is not closed. If the taxpayer does not claim the same items on a subsequent return, the refund is released in most cases. Consider a referral to Taxpayer Advocate Services in instances where the taxpayer indicates there is an economic hardship.

**Note:** Use Audit Information Management System (AIMS) status codes to determine how to respond to the taxpayer for Exam related issues. The taxpayer has the right to finality, that is the right to be informed of the status of his or her examination and be given a clear explanation of what is expected of them or what the taxpayer may expect from IRS (including time frames). Research AIMS on the tax period that is frozen. Refer to Exhibit 21.5.10-1, Audit Information Management System (AIMS) STATUS CODE GUIDE - FIELD CASES, and Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES, for more information on AIMS status codes.

- (2) If the refund is held by a TC 810, then a TC 811 posts in the same cycle to release the portion of the refund not related to the audit issue, as specified below:
  - EITC only
  - EITC and Additional Child Tax Credit (ACTC)
  - EITC and Premium Tax Credit (PTC)
  - EITC and American Opportunity Tax Credit (AOTC)
  - PTC only
  - American Opportunity Tax Credit only
  - Or other various audit combinations (e.g., EITC, ACTC, PTC, and/or AOTC)

Once Examination's review is complete, a second TC 811 posts to release the EITC, ACTC, AOTC, or the PTC portion of the refund if applicable.

**Note:** The ACTC is only held in conjunction with the EITC audit issues.

- (3) If Command Code (CC) TXMOD shows a TC 570 or TC 810 with open AIMS information, follow procedures below for Exam related issues:

**Note:** If no AIMS information and there is a TC 810 with a TC 971 Action Code (AC) 128 and a MISC field of AQCPTC###, refer the taxpayer to the Automated Questionable Credit toll-free line 855-873-2100 and provide the hours of operation, Monday - Friday 7:00 am - 9:00 p.m. CT. For correspondence inquiries, fax to number 855-855-0616. For more information refer to IRM 25.25.7.9, Phone Calls Received via Toll-Free Line 855-873-2100 or TAC Appointments.

IF	AND	THEN
A TC 570 or TC 810 stopped the refund	It is 30 days or less since the cycle date of the TC 570 or TC 810	Advise the taxpayer the IRS contacts the taxpayer within 30 days from the cycle date of the TC 570 or TC 810. Do not prepare Form 4442/e-4442, Inquiry Referral. Do not refer the calls to Campus Examination.
A TC 570 or TC 810 stopped the refund	It is more than 30 days since the cycle date of the TC 570 or TC 810	Refer to Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.
A TC 570 or TC 810 stopped the refund and you received correspondence concerning the Premium Tax Credit (PTC) (e.g., late reply to Letter 12C or loose Form 1095-A, Health Insurance Marketplace Statement)	It is more than 30 days since the cycle date of the TC 570 or TC 810	Refer the correspondence to Exam. Use Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES, to route the information.

(4) Check TXMOD for the second TC 811 and follow the procedures below:

IF	AND	THEN
A second TC 811 is pending or posted in the applicable tax module	No TC 846 (for the frozen portion of the overpayment) is present and less than 30 days from the input of the second TC 811	Advise the taxpayer to expect a refund within 4 weeks.
A second TC 811 is pending or posted in the applicable tax module	No TC 846 (for the frozen portion of the overpayment) is present and 30 or more days from the input of the second TC 811	Refer to Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.
A second TC 811 is not present or is un-postable in the applicable tax module, and one of the previous two year's modules is in AIMS control status 54, 55, or 57	The taxpayer has not received a response	Refer to Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.
A second TC 811 is not present	AIMS control status is 90	Refer to Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.

- 21.5.10.4.1.3  
(10-01-2018)  
**Unallowable Earned  
Income Tax Credit (EITC)  
(Self Employment Tax  
Not Figured)**
- (1) Refer to IRM 21.6.3.4.2.7.7, Earned Income Tax Credit (EITC) and Self-Employment Tax, for EITC information. Also, see IRM 21.6.3.4.2.7.10 (2), Earned Income Tax Credit (EITC) - Claims, for information regarding EITC and the Protecting Americans from Tax Hikes Act of 2015 (PATH) Act.
- 21.5.10.4.2  
(04-23-2024)  
**Exam Soft Notices CP  
85A, CP 85B, CP 85C,  
CP 87A, CP 87B, CP  
87C, and CP 87D**
- (1) Exam currently has two Soft Notices; CP 85 based on rules concerning the Earned Income Tax Credit (EITC) and CP 87 based on rules that apply when two or more taxpayers claim the same individual for the EITC or an exemption under IRC 151.
- (2) The Exam Soft Notices inform the taxpayer that they claimed one of the various tax benefits for a qualifying child, exemption, and filing status. The letters address the following scenarios:
- CP 85A, Exam EIC Soft Notice - Please Help Us Confirm Your Filing Status. Taxpayer claimed Head of Household filing status and may be married
  - CP 85B, Exam EIC Soft Notice - Please Help Us To Confirm Your Qualifying Child. Taxpayer claimed a qualifying child for EITC that may not be correct
  - CP 85C, Exam EIC Soft Notice - Please Help Us Confirm Income You Reported on Schedule C. Taxpayer filed a Schedule C with little or no expenses and may not have a business
  - CP 87A, We Need to Verify Your Dependents or Qualifying Child. Taxpayer claimed an exemption and/or qualifying child for EITC that is duplicated on another return
  - CP 87B, Exam DUPE TIN Notice - Please Help Us Confirm You Can Claim Yourself. Taxpayer claimed an exemption for themselves, and another taxpayer also claimed the exemption
  - CP 87C, We Need to Verify Your Dependents. Taxpayer claimed an exemption that is claimed on another return. The exemption claimed is over the age of 23 and filed a tax return reporting more than the exemption amount in gross income
  - CP 87D, We Need to Verify Your Dependents. Taxpayer claimed an exemption for self and is also claimed on a joint return
- Note:** A Transaction Code (TC) 971, Action Code (AC) 138 generates when one of the Exam soft notices listed above is generated.
- (3) Both the CP 85 and CP 87 are sent for information only. No adjustment is made to the return unless the taxpayer initiates an adjustment. Destroy undeliverable CP 85 and CP 87 notices as classified waste.
- (4) Each taxpayer is asked to check his/her tax return (for the tax year indicated on the notice) and ensure the information is correct. If the taxpayer is:
- Entitled - no action is required
  - Not entitled to the exemption, Qualifying Child, Filing Status, or Schedule C income, the notice advises them to file Form 1040-X, Amended U.S. Individual Income Tax Return, for the tax year referenced in the CP Notice, and not to make the same error on his/her next tax return

- (5) For inquiries about these letters.

ROW NUMBER	IF	AND	THEN
1	Taxpayer calls	Needs clarification of tax law	Refer to IRM 21.1.1.3 (5) and (6), Customer Service Representative (CSR) Duties, for more information concerning tax law questions.
2	Taxpayer calls	Claims they are a victim of identity theft	Refer to IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA) Tax-Related Cases, for guidance.
3	Taxpayer calls	Agrees they should not have claimed exemption/EITC, filing status or Schedule C income	Advise the taxpayer to complete Form 1040-X to correct the original return. Inform the taxpayer they can obtain a copy of Form 1040-X and the instructions by going to "www.irs.gov" and selecting the forms and publication tab and typing 1040-X in the search box. If the taxpayer has no internet access offer to mail the Form 1040-X. Use the Elite tool in AMS to mail taxpayer the form.  <b>Note:</b> For more information concerning tax law refer to IRM 21.1.1.3, Customer Service Representative (CSR) Duties.
4	Taxpayer calls	Used the wrong Social Security Number (SSN)	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to correct the SSN on future filings. If the taxpayer used a preparer to file the return, advise them to provide the preparer with the correct SSN for future filings.</li> <li>2. Taxpayer does not need to do anything for current tax return.</li> <li>3. Refer to IRM 21.6.1.7, Command Code (CC) DUPED and (CC) DDBCK, to determine if CC DUPED or CC DDBCK can be corrected by the CSR.</li> </ol>

ROW NUMBER	IF	AND	THEN
5	Taxpayer calls	Wants to report information on the other taxpayer claiming exemption/EITC, for example both taxpayers are claiming the same dependent and claiming EITC	<ol style="list-style-type: none"> <li>1. Inform the taxpayer the IRS has all the information concerning the other taxpayer and there is no need to take any action at this time.</li> <li>2. Explain that you cannot discuss another taxpayer's income tax return because of disclosure laws and the Privacy Act.</li> </ol>
6	Taxpayer calls	Determines they are entitled to the benefit after a review of the tax law as above	<ol style="list-style-type: none"> <li>1. Explain to the taxpayer that no action is needed if the SSN on the return is correct and, after reviewing the Form 1040 Instructions, they are entitled to claim the exemption, EITC, or Schedule C income.</li> <li>2. Advise the taxpayer Exam may contact them later to verify the claim.</li> </ol>

(6) For written correspondence:

ROW NUMBER	IF TAXPAYER	AND	THEN
1	Files Form 1040-X	N/A	<ol style="list-style-type: none"> <li>1. Adjust account per IRM 21.5.3, General Claims Procedures.</li> <li>2. Ensure you adjust all related line items, i.e., exemption, EITC, filing status and/or Schedule C income.</li> </ol>
2	Sends a signed letter agreeing they should not have claimed the exemption, EITC and/or Schedule C income	N/A	<p>Send the proper letter advising the taxpayer to complete a Form 1040-X to correct the original return. Inform the taxpayer they can obtain a copy of Form 1040-X and the instructions by going to "www.irs.gov".</p> <p><b>Reminder:</b> An assessment/disallowance of credits cannot be made on an account without a signed return, a signed amended return or without the issuance of a statutory notice of deficiency. If the account is a joint account and only one person signed the letter, the assessment cannot be made. In addition, a signed letter is not signed under the penalties of perjury. The assessment cannot be made without a statutory notice of deficiency, or an amended return signed by the taxpayers per IRC 6213.</p>

ROW NUMBER	IF TAXPAYER	AND	THEN
3	Sends a letter stating they are entitled to exemption, EITC and/or Schedule C income	Poses a question	<ol style="list-style-type: none"> <li>1. Send the proper letter thanking them for the information.</li> <li>2. Answer the taxpayer's general question and include the explanation in number 3 below.</li> <li>3. Advise the taxpayer, that even though the SSN entered on the return is correct and the taxpayer has determined (after reviewing the requirements in the Form 1040 Tax Package) that they are entitled to claim the exemption, EITC and/or Schedule C income, Exam may contact the taxpayer later to verify the claim.</li> </ol>
4	Sends documentation claiming they are a victim of identity theft <b>OR</b> sends Form 14039, Identity Theft Affidavit, to report on another taxpayer claiming exemption/EITC, for example both taxpayers are claiming the same dependent and claiming EITC	N/A	Refer to IRM 25.23.4.4, Taxpayer Inquiries Involving Identity Theft (IDT), for guidance. Update to the correct IDT category code and reassign per <i>AM Site Specialization Temporary Holding Numbers</i> .
5	Sends a letter stating they are entitled to exemption	Does not pose a question	No further action is required. Treat correspondence as classified waste.
6	Sends a letter stating they used wrong SSN	N/A	<ol style="list-style-type: none"> <li>1. Reply to the taxpayer that they need to correct the SSN on future filings. If the taxpayer used a preparer to file the return, advise them to provide preparer with the correct SSN for future filings.</li> <li>2. Taxpayer does not have to do anything for the current tax return.</li> </ol>

21.5.10.4.3  
(10-02-2023)

**Audit Reconsiderations**

- (1) Individual Master File (IMF) Audit Reconsideration is the process the IRS uses to reevaluate the results of a prior audit where additional tax was assessed and remains unpaid, or a tax credit was reversed. Examination cases closed as Non-Examined with no additional tax assessed do not meet the definition and criteria of an Audit Reconsideration. Do not route to Exam. Refer to IRM 4.13.1.3.1, Research/Initial Case Screening, for information to determine if the case meets audit reconsideration criteria. Refer to IRM 4.13.1.3.2, Function Responsible & Routing Instructions, for routing instructions. Taxpayers requesting audit reconsideration typically have a balance due and may require holds on collection action. If the taxpayer is inquiring about the status of their reconsideration request, refer to IRM 4.13.1.3.3, Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function.

**Note:** See Document 6209, Section 12.5(8), Disposal Codes.

- (2) Business Master File (BMF) Audit Reconsideration - BMF Audit Reconsiderations go through Exam Classification. Accounts Management works non-selected cases. Refer to IRM 4.13, Audit Reconsideration.
- Send all BMF Audit Reconsiderations to Exam Classification
  - Secure the Transaction Code (TC) 421 document, if possible, prior to sending to Exam Classification
- (3) If Exam Classification returns the BMF Audit Reconsideration and provides instructions to allow the claim, input the adjustment with a TC 291, using Blocking Series (BS) 18.

**Note:** An adjustment to an account with a previously posted TC 160 requires a secondary TC 16X to prevent an Unpostable 334 Reason Code (RC) 6 situation.

- (4) If Exam Classification returns the BMF Audit Reconsideration and provides instructions to disallow the claim, follow procedures in IRM 21.5.3.4.6.1, Disallowance and Partial Disallowance Procedures.

21.5.10.4.4  
(05-21-2024)

**Requests for Copies of Audit Reports**

- (1) Follow instructions in the table below to request copies of an audit report:

IF	AND	THEN
The taxpayer is requesting a copy of their audit report	A Transaction Code (TC) 421 is present on the module(s)	<ol style="list-style-type: none"> <li>1. Refer a Form 4442/e-4442, Inquiry Referral, to Exam at the campus based on the Primary Business Code (PBC). Research Command Code (CC) AMDISA or CC TXMOD for the PBC.</li> <li>2. Select "IRM" referral type and category "Audit Reports (copies)."</li> <li>3. Note on Form 4442/e-4442:               <ol style="list-style-type: none"> <li>a. the DLN of the audit assessment (usually the TC 300), and</li> <li>b. the controlling DLN on CC TXMOD or CC IMFOBT.</li> </ol> </li> <li>4. Specify which year(s) the taxpayer is requesting.</li> <li>5. If there is more than one audit on the same year, identify which audit the taxpayer is questioning.</li> <li>6. For separated or divorced taxpayers, prepare the Form 4442/e-4442 referral under the requesting taxpayer's TIN, with all the above information. Provide specific mailing instructions and address.</li> </ol>
The taxpayer is requesting a copy of their audit report	A TC 421 is not present on the module(s)	TS Campus or SBSE Campus: Transfer call per procedures in IRM 21.5.10.5, TS Accounts Management Call Transfers to Exam.

- (2) Advise the taxpayer it may take up to 60 days to receive the copy of the audit report. Do not charge the taxpayer for a copy of audit report. Forward the request to the campus where the audit occurred.
- a. TS employees - Refer to IRM 4.19.19.16 for Exam fax numbers.
  - b. SB/SE employees - Refer to *SERP Who/Where Audit Reconsideration Requests, Central Reconsideration Unit (CRU) Addresses*.

21.5.10.5  
(10-01-2018)  
**TS Accounts  
Management Call  
Transfers to Exam**

- (1) Accounts Management assistors have the ability to transfer calls to TS Campus Examination or SBSE Campus Examination in specific situations. This functionality is available as an alternative for routing Form 4442/e-4442, Inquiry Referral. The assistor must try to resolve the taxpayer's issues before transferring the call to Examination. The transfer capability does not circumvent the guidelines outlined in Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.

**Note:** Do not transfer all Campus Exam calls. **Only transfer calls that meet the guidelines in IRM 21.5.10.5(4) below and by following the AIMS Status Code Guide in Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES.**

**Note:** The Exam Transfer Numbers are for Campus Exam Cases **only**.

- (2) Accounts Management assistors DO NOT have the ability to transfer calls to Field Exam. For guidance on how to resolve calls for Field Exam cases, refer to Exhibit 21.5.10-1, Audit Information Management System (AIMS) STATUS CODE GUIDE - FIELD CASES.
- (3) Assistors without the capability to transfer a call need to prepare a Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to SERP Who/Where at *Form 4442 Referral Fax Numbers* for the fax numbers.

**Note:** BMF Assistors - Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to SERP Who/Where at *Form 4442 Referral Fax Numbers* for the fax numbers.

- (4) Transfer taxpayers with accounts meeting any of the transfer criteria outlined below:

**Note:** Transfer PINs as covered in IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN, are valid only for call transfers within Accounts Management and do not apply to Exam transfers.

- Taxpayers who have an open audit with an Exam Freeze Code (-L), an AIMS status code between 10 and 57, AND an unreversed Transaction Code (TC) 420 or TC 424 is on module
- Taxpayers who have a closed audit with an open Exam control base on IDRS indicating there is an open Audit Reconsideration case
- **Any status code listed in Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES, that says to transfer the taxpayer. The call must be transferred based on the PBC code**

- (5) Refer to Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES, which outlines how to identify what campus the case is open in and the proper procedures to follow. Refer to IRM 4.19.19.16, Other Contact Information, for Correspondence Exam Hours of Operation.

**Caution:** Do not transfer calls unless the chart in the Exhibit 21.5.10-2, Audit Information Management System (AIMS) STATUS CODE GUIDE - CAMPUS CASES, specifically instructs you to transfer the call.

- (6) **Call transfer numbers for PBC codes in the 100 range**

- English - Transfer to 1517
- Spanish - Transfer to 1518

- (7) **Call transfer numbers for PBC codes in the 200 range**

- English - Transfer to 1861
- Spanish - Transfer to 1862

- (8) International - Not Toll Free

- 267-941-1037 - Hours of operation are Monday - Friday, 9:00 am - 9:00 p.m. CT

**Note:** If a call is received outside the hours of operation, prepare a Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to SERP Who/Where at *Form 4442 Referral Fax Numbers* for the fax numbers.

**Exhibit 21.5.10-1 (11-08-2023)****Audit Information Management System (AIMS) Status Code Guide - Field Cases**

**Caution:** Field Exam Cases have a Primary Business Code 201 through 215, 320 through 328, and 330.

**Note:** Never tell the taxpayer there is Exam activity on the account if in Status Codes 00, 05, 06, 07, 08, 09, or 10. The taxpayer is not contacted if the case is not examined. Follow normal procedures to handle unrelated inquiries.

**AIMS Status may indicate a future date in the “current status code line”.** This is the date the case is scheduled to enter the status indicated. Use the correct status code depending on the date of the inquiry. If the date of the call is before the future date, use the current status code indicated on Command Code (CC) AMDISA.

**Reminder:** Always verify the current mailing address on file. If the taxpayer says they have moved, update the entity with the new address. For instructions on inputting an address change refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements and IRM 21.5.2.4.2, Adjustments With Oral Statement. **Only** prepare Form 4442/e-4442, Inquiry Referral, for an address change when it meets the criteria for a particular AIMS status; do not forward when an address change is the only issue. Fax the Form 4442/e-4442 to the Exam (or Appeals, if applicable) function where the AIMS control is located. Do not forward a Form 4442/e-4442 to exam when the status code below says “Do Not Refer”.

**Note:** Determine the AIMS control to insure proper routing of Form 4442/e-4442. Research CC AMDISA for the Primary Business Code (PBC) for Location of the Exam Employee Group Code (EGC) (1XXX or 2XXX only), for Field Office where the case is assigned.

The link to the Exam Employee Group Code is located on the SERP home page under Who/Where tab and it's provided in the table below for the fax and/or telephone numbers for Field Cases.

**Reminder:** If taxpayers receive a notice with a contact name and phone number, advise the taxpayer they may contact the examiner directly.

## Exhibit 21.5.10-1 (Cont. 1) (11-08-2023)

## Audit Information Management System (AIMS) Status Code Guide - Field Cases

IF AIMS STATUS CODE IS	AND	THEN
00 thru 06 or 08 Examination Not Started	This status does not have anything to do with taxpayer's inquiry  <b>Note:</b> If the Source Code in AIMS is 01, 20, 50, 68 <b>or</b> is not related to a specific claim as shown in <i>Document 6209, Section 12.5.4, Source Codes - Grouped by Category</i> , then this status does not have anything to do with taxpayer's inquiry.	a. Do not tell the taxpayer of examination involvement. <b>Do not refer.</b> b. Resolve the taxpayer issue.
00 thru 06 or 08 Examination Not Started	The taxpayer filed a claim and the claim is selected for examination (e.g., Source Code 30 on AIMS) Refer to <i>Document 6209, Section 12.5.4, Source Codes - Grouped by Category</i> , for Source Code explanations	a. Advise the taxpayer their return is under review and the IRS contacts them if we need more information. b. If more than 120 days since the account went into the status, prepare a Form 4442/e-4442 to the assigned office.
07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	Less than 30 days since update to Status 07, no letter/reply received	Advise taxpayer their case is in transit to another office. The receiving office contacts the taxpayer within 30 days (of status update to 07). <b>Do not refer.</b>
07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.	30 days or more since update to Status 07, no letter/reply received	a. Prepare Form 4442/e-4442 and fax to the Exam office where the transferred AIMS control is located. b. For AIMS control location information, refer to the <i>Employee Group Code (EGC) Contacts</i> , then click on EXAM Employee Group Code (EGC) Contacts. c. Advise the taxpayer someone will contact them within 30 days.
09 thru 11 Assigned But No Time Applied	N/A	Do not tell the taxpayer of examination involvement. Advise the caller their return is under review and the IRS contacts them if we need more information. <b>Do not refer.</b>

Exhibit 21.5.10-1 (Cont. 2) (11-08-2023)

Audit Information Management System (AIMS) Status Code Guide - Field Cases

IF AIMS STATUS CODE IS	AND	THEN
12 thru 49 Examination Started	N/A	a. If the taxpayer requests a call back or provides additional information concerning the examination of their account, prepare a Form 4442/e-4442 and fax to the Exam office where the AIMS control is located. b. For AIMS control location information, refer to the <i>Employee Group Code (EGC) Contacts</i> , then click on EXAM Employee Group Code (EGC) Contacts.
51 thru 56; 58 or 59 Preparing to Close Case	Less than 30 days in Status code	Advise taxpayer to allow 60 days for a notice. <b>Do not refer.</b>
51 thru 56; 58 or 59 Preparing to Close Case	Taxpayer has additional information to submit or it is 30 days or more from the taxpayer's previous reply to correspondence and the taxpayer has not received a reply	a. Prepare Form 4442/e-4442. b. Mark on the top of the form " <b>Expedite case in Status 51-56 or 58-59</b> " and fax to the Exam office where the AIMS control is located. c. For AIMS control location information, refer to the <i>Employee Group Code (EGC) Contacts</i> , then click on EXAM Employee Group Code (EGC) Contacts. d. Advise the taxpayer someone will contact them within 30 days.
57 Surveys Taxpayer's account has a -L freeze and the account is in Status 57, the taxpayer is not aware the return is being reviewed.	If the taxpayer filed a claim - and the opening creation date (Shown on CC AMDISA as OPNG-CRTN/TRANSFER-DT>) is 120 days or less	Advise the taxpayer their return is under review and the IRS contacts them if the return is selected for examination. A refund (if applicable) should be scheduled within 160 days of opening creation date. <b>Do not refer.</b>
57 Surveys Taxpayer's account has a -L Freeze and the account is in Status 57, the taxpayer is not aware the return is being reviewed.	120 days or more from the opening creation date	a. Prepare Form 4442/e-4442 and fax to the Exam office where the AIMS control is located. b. For AIMS control location information, refer to the <i>Employee Group Code (EGC) Contacts</i> , then click on EXAM Employee Group Code (EGC) Contacts. c. Advise the taxpayer someone will contact them within 30 days.

## Exhibit 21.5.10-1 (Cont. 3) (11-08-2023)

## Audit Information Management System (AIMS) Status Code Guide - Field Cases

IF AIMS STATUS CODE IS	AND	THEN
<p>80 thru 89 Appeals Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court.</p> <p><b>Note:</b> Appeals PBC is 6XX (XX = Appeals Office Codes). Refer to <i>Document 6209, Section 13.2, Appeals Codes</i> for the complete listing.</p>	<p>If 45 days or less since referral to Appeals (Status 81) and no correspondence received</p>	<p>Advise the taxpayer the case has been sent to Appeals and to expect a letter or telephone call from Appeals within 45 days. <b>Do not refer.</b></p>
<p>80 thru 89 Appeals Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court.</p> <p><b>Note:</b> Appeals PBC is 6XX (XX = Appeals Office Codes). Refer to <i>Document 6209, Section 13.2, Appeals Codes</i> for the complete listing.</p>	<p>46-59 days since referral to Appeals, and no contact from Appeals</p>	<p>a. Prepare Form 4442/e-4442 and send to the Appeals Account Resolution Specialist (AARS) team by email or EEfax. Refer to the Appeals Accounts Resolution and Customer Service Contact link under <i>SERP Who/Where</i> page to access email address and EEfax number.</p> <p>b. Advise the taxpayer someone will contact them within 30 days.</p>
<p>90 Closed Examination is complete. If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.</p>	<p>Taxpayer is asking about a refund or notice from the audit</p>	<p>Advise taxpayer to allow 6 weeks from the Status 90 date for the processing of any refund/notice. <b>Do not refer.</b></p>

Exhibit 21.5.10-1 (Cont. 4) (11-08-2023)

Audit Information Management System (AIMS) Status Code Guide - Field Cases

IF AIMS STATUS CODE IS	AND	THEN
<p>90 Closed Examination is complete. If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.</p>	<p>Taxpayer has not requested an Audit Reconsideration</p>	<ul style="list-style-type: none"> <li>a. Advise the taxpayer the examination is closed.</li> <li>b. Determine if the taxpayer qualifies for Audit Reconsideration. Refer to IRM 4.13.1.2.1, Criteria for Reconsideration.</li> <li>c. For BMF Audit Reconsideration, refer to IRM 21.5.10.4.3, Audit Reconsiderations.</li> <li>d. For routing procedures, refer to IRM 4.13.1.3.2, Function Responsible &amp; Routing Instructions.</li> <li>e. If the taxpayer does qualify, explain the Audit Reconsideration procedures and processing time frames. Refer to IRM 4.13.1.3.3, Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function.</li> <li>f. Issue Letter 3338C, Audit Reconsideration Acknowledgement Letter, if appropriate.</li> </ul>
<p>90 Closed Examination is complete. If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.</p>	<p>Less than 60 days since the taxpayer has requested an Audit Reconsideration</p>	<ul style="list-style-type: none"> <li>a. Confirm Letter 3338C was sent.</li> <li>b. Ask the taxpayer if they have a new address. If yes, change the address. Refer to IRM 3.13.5.29, Oral Statement/ Telephone Contact Address Change Requirements, for instructions on inputting an address change.</li> <li>c. If an open case control is present on CC TXMOD, prepare Form 4442/e-4442 with new address and fax to Exam Operation where the AIMS control is located.</li> <li>d. For AIMS control location information, refer to the <i>Employee Group Code (EGC) Contacts</i>, then click on EXAM Employee Group Code (EGC) Contacts.</li> </ul>

**Exhibit 21.5.10-2 (08-21-2024)****Audit Information Management System (AIMS) Status Code Guide - Campus Cases**

1. Calls can be transferred to Exam following the procedures in IRM 21.5.10.5, Accounts Management Call Transfers to Exam, as a replacement for routing Form 4442/e-4442, Inquiry Referral. Follow the AIMS status code table below to determine when a call transfer or a referral would be proper. Assistors without the capability to transfer a call need to prepare a Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers or refer to the *Employee Group Code (EGC) contact listing*.

**Note:** BMF Assistors - Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

2. Determine the AIMS control to insure proper transfers of calls and/or routing of Form 4442/e-4442. Research Command Code (CC) AMDISA for the Primary Business Code (PBC). All Campus examinations reflect an Employee Group Code (EGC) (5XXX).

**Caution:** Correspondence Exam cases are located in the Campus and can be identified by the 3-digit Primary Business Code (PBC), located on CC AMDISA. See Form 4442/e-4442 Referrals section in the chart below.

IF PBC Code IS	TRANSFER TO	REFER FORM 4442/e-4442 TO
190	English - Transfer call to 1517 Spanish - Transfer call to 1518	Andover
191	English - Transfer call to 1517 Spanish - Transfer call to 1518	Atlanta
192	English - Transfer call to 1517 Spanish - Transfer call to 1518	Austin
193	English - Transfer call to 1517 Spanish - Transfer call to 1518	Fresno
194	English - Transfer call to 1517 Spanish - Transfer call to 1518	Kansas City
295	English - Transfer call to 1861 Spanish - Transfer call to 1862	Brookhaven
296	English - Transfer call to 1861 Spanish - Transfer call to 1862	Cincinnati
297	English - Transfer call to 1861 Spanish - Transfer call to 1862	Memphis
298 or 398	English - Transfer call to 1861 Spanish - Transfer call to 1862	Ogden
299	English - Transfer call to 1861 Spanish - Transfer call to 1862	Philadelphia

International - Not Toll Free

- 267-941-1037 - Hours of operation are Monday - Friday, 9:00 am - 9:00 p.m. CT

Refer to IRM 4.19.19.16, Other Contact Information, for Correspondence Exam hours of operation.

**Exhibit 21.5.10-2 (Cont. 1) (08-21-2024)**

**Audit Information Management System (AIMS) Status Code Guide - Campus Cases**

**Note:** AIMS Status may indicate a future date in the “current status code line” of CC AMDISA. This is the date the case is scheduled to enter the status indicated. Use the correct status code depending on the date of the inquiry.

**Reminder:** Always verify the current mailing address on file. If the taxpayer says they have moved, update the entity with the new address. For instructions on inputting an address change refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. **Only** prepare Form 4442/e-4442 for an address change when it meets the criteria for a particular AIMS status; do not forward when an address change is the only issue. Fax the Form 4442/e-4442 to the Exam (or Appeals, if applicable) function where the AIMS control is located. Do not forward a Form 4442/e-4442 to Exam when the status code below says “Do Not Refer”.

**Note:** Special guidance for Status 24, 33, 34, or 51 in PBC 295, 298 and 398.

If in Status 24, 33, or 34, in PBC 295 and in EGC range of 5400-5499 or 5800-5899, it is Brookhaven Service Center (BSC) Campus Pass-through Function (CPF). Send the Form 4442/e-4442 to the BSC CPF AIMS/PCS Coordinator at BSC mail stop 630 or fax to 855-849-3258.

If in Status 24, 33, 34, or 51, in PBC 298 or 398 and in the EGC range of 5400-5499, 5700-5799, or 5800-5899, it is Ogden Service Center (OSC) Pass-Through Entities (PTE). Send the Form 4442/e-4442, Inquiry Referral, to the OSC PTE AIMS/PCS Coordinator at OSC mail stop 4590 or fax to 855-235-6800.

**Exception:** If the claim involves Employee Retention Credit (ERC), do **not** prepare a referral if instructed below. Apologize to the taxpayer for the inconvenience they are experiencing while the amended quarterly tax return is being processed. Advise them their claim for ERC is under review.

AIMS STATUS CODE	AND	THEN
00 Returns in Transit	There is a frozen refund, a -R or P- freeze on the account, the taxpayer has received notification from Exam Operation, and <ul style="list-style-type: none"> <li>• has questions about the notice, and</li> <li>• it is 30 days or less from AIMS creation or update</li> </ul>	Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
00 Returns in Transit	There is a frozen refund, a -R or P- freeze on the account, and the taxpayer has not received a <ul style="list-style-type: none"> <li>• CP 75A, or</li> <li>• CP 75C, or</li> <li>• Letter 566 series (e.g., Letter 566-S), and</li> <li>• it is more than 30 days in the current status</li> </ul>	Prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

## Exhibit 21.5.10-2 (Cont. 2) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
00 Returns in Transit	Less than 90 days since update to Status 00	If the refund is being held, or the taxpayer says Exam contacted them for the issue in question, advise the taxpayer their return is under review because of a questionable item and the IRS contacts them if the return is selected for examination. <b>Do not refer.</b>
00 Returns in Transit	90 days or more and taxpayer has not received a letter or response	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
01 Unstarted Claims	60 days or more since updated to Status 01	a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.	There is a frozen refund (-R or P- freeze), the taxpayer has received notification from Exam Operation, and <ul style="list-style-type: none"> <li>• has questions about the notice, and</li> <li>• it is 30 days or less from AIMS creation or update</li> </ul>	a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

Exhibit 21.5.10-2 (Cont. 3) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.</p>	<p>There is a frozen refund (-R or P- freeze), the taxpayer has not received a</p> <ul style="list-style-type: none"> <li>• CP 75A, or</li> <li>• CP 75C, or</li> <li>• Letter 566 series (e.g., Letter 566-S), and</li> <li>• it is more than 30 days in the current status</li> </ul>	<p>a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</p> <p>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.</p>	<p>Less than 45 days since updated to Status 06</p>	<p>If the refund is being held, or the taxpayer says Exam contacted them for the same issue, advise the taxpayer the return is being screened for possible examination and the IRS contacts the taxpayer if the return is selected for examination. <b>Do not refer.</b></p>

## Exhibit 21.5.10-2 (Cont. 4) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>06 Awaiting Classification Cases not yet screened for possible selection for examination. Taxpayer is not aware their case is being screened for possible selection for examination. Return may not be examined.</p>	<p>45 days or more and taxpayer has not received a letter or response</p>	<p>a. If -E Freeze is present, follow the instructions in IRM 1.5.6.4.10. Do not send a Form 4442/e-4442 to Exam.</p> <p>b. If no -E Freeze is present, verify the taxpayer's current address.</p> <ul style="list-style-type: none"> <li>• If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response.</li> <li>• If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
<p>07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.</p>	<p>Less than 30 days since updated to Status 07, no letter/reply received</p>	<p>Advise the taxpayer their case is in transit to another office. The receiving office contacts the taxpayer within 30 days (of the Status 07).</p>
<p>07 Transfer The case is in transit to another office either by the taxpayer request or by IRS determination.</p>	<p>30 days or more since the update to Status 07, no letter/reply received</p>	<p>a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter or response.</p> <p>b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>08 Selected Not Assigned Prior to Exam contacting the taxpayer.</p>	<p>Less than 30 days since update to Status 08, initial contact letter not sent</p>	<p>If the refund is being held, advise the taxpayer their return is under review due to a questionable item and the IRS contacts them within 30 days if the return is selected for examination. At that time, Exam explains what information is needed. <b>Do not refer.</b></p>

Exhibit 21.5.10-2 (Cont. 5) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
08 Selected Not Assigned Prior to Exam contacting the taxpayer.	30 days or more since update to Status 08 input	a. Advise the taxpayer their return is under review and the IRS contacts them if we need more information. This process could take up to 120 days. b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter. c. If there is no address change, <b>do not refer or transfer the call.</b>
09 Correspondence Exam Prior to Exam contacting the taxpayer.	If less than 30 days since update to Status 09	Advise the taxpayer their return is under review due to a questionable item and the IRS contacts them within 30 days if the return is selected for examination. <b>Do not refer.</b>
09 Correspondence Exam Prior to Exam contacting the taxpayer.	30 days or more since update to Status 09	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, for instructions on inputting an address change. Advise the taxpayer to allow 30 days for a letter. b. If the address has not changed, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.

Exhibit 21.5.10-2 (Cont. 6) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p><b>Note:</b> Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> <li>• CP 75</li> <li>• CP 75A</li> <li>• CP 75D</li> <li>• CP 06</li> <li>• CP 06A</li> <li>• Letter 566 series (e.g., Letter 566-S)</li> </ul>	<p>14 days or less since update to Status 10 and taxpayer has received a letter</p>	<ol style="list-style-type: none"> <li>a. Verify the taxpayer’s current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ol> <p><b>Note:</b> Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p><b>Note:</b> Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> <li>• CP 75</li> <li>• CP 75A</li> <li>• CP 75D</li> <li>• CP 06</li> <li>• CP 06A</li> <li>• Letter 566 series (e.g., Letter 566-S)</li> </ul>	<p>14 days or less since update to Status 10 and taxpayer has not received a letter</p>	<ol style="list-style-type: none"> <li>a. Advise the taxpayer they will receive a notice or letter requesting they submit information (time frame starts from the Status 10 date).</li> <li>b. Verify the taxpayer’s current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>c. If there is not an address change, follow the procedures in (a) above.</li> <li>d. Assistors without the capability to transfer a call, complete Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ol> <p><b>Note:</b> Do not advise the taxpayer that a new letter/notice will be issued.</p>

Exhibit 21.5.10-2 (Cont. 7) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p><b>Note:</b> Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> <li>• CP 75</li> <li>• CP 75A</li> <li>• CP 75D</li> <li>• CP 06</li> <li>• CP 06A</li> <li>• Letter 566 series (e.g., Letter 566-S)</li> </ul>	<p>It is more than 14 days since the update to Status 10 and,</p> <ul style="list-style-type: none"> <li>• the taxpayer has not received a letter or response, or</li> <li>• the taxpayer has received the letter, or</li> <li>• the taxpayer says they have lost the letter</li> </ul>	<ol style="list-style-type: none"> <li>a. Verify the taxpayer’s current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ol> <p><b>Note:</b> Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>10 Initial Contact Letter Sent Audit process has begun.</p> <p><b>Note:</b> Status 10 is the issue date of the notice or letter.</p> <p>The following are Initial Contact Letters (ICLs)</p> <ul style="list-style-type: none"> <li>• CP 75</li> <li>• CP 75A</li> <li>• CP 75D</li> <li>• CP 06</li> <li>• CP 06A</li> <li>• Letter 566 series (e.g., Letter 566-S)</li> </ul>	<p>Taxpayer has received the letter and responded</p>	<p>Advise the taxpayer to allow 30 days for a response.</p>

## Exhibit 21.5.10-2 (Cont. 8) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>12 Special Contact Letter Sent This status is the same as Status 10. Some campuses use this status on certain cases.</p>	<p>Less than 45 days since update to Status 12</p>	<p>a. Advise the taxpayer they will receive a notice or letter requesting they submit information.</p> <p>b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>c. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</p> <p>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p><b>Note:</b> Do not advise the taxpayer that a new letter/notice will be issued.</p>
<p>12 Special Contact Letter Sent This status is the same as Status 10. Some campuses use this status on certain cases.</p>	<p>45 days or more since the taxpayer responded to any initial contact letter and taxpayer has not received a letter or response</p>	<p>a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</p> <p>b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</p> <p>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p> <p><b>Note:</b> Do not advise the taxpayer that a new letter/notice will be issued.</p>

Exhibit 21.5.10-2 (Cont. 9) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
17	Less than 30 days since taxpayer submitted information	Advise the taxpayer their case is being evaluated and the Examiner contacts them within 30 days.
17	30 days or more since taxpayer submitted information	a. Verify the taxpayer’s current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
20 Backdown From Appeals Case is in transit from Appeals to Exam Operation.	Less than 30 days since taxpayer submitted information	Advise taxpayer to allow 30 days for a response.
20 Backdown From Appeals Case is in transit from Appeals to Exam Operation.	30 days or more since the taxpayer submitted the information	a. Fax any additional information to examination on Form/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. b. Mark on the form “ <b>Expedite case in Status 20</b> ”.

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## Exhibit 21.5.10-2 (Cont. 10) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> <li>• Letter 525</li> <li>• Letter 566-B</li> <li>• Letter 566-D</li> </ul>	Less than 30 days since update to Status 22, no letter/reply received by taxpayer	a. Advise the taxpayer Examination issued the report. b. Verify the taxpayer's current address. c. If the taxpayer's address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. d. If there is no address change, advise the taxpayer that once report is received to submit the requested information and allow 30 days for receipt.
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> <li>• Letter 525</li> <li>• Letter 566-B</li> <li>• Letter 566-D</li> </ul>	30 days or more since update to Status 22, no letter/reply received by taxpayer	a. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> <li>• Letter 525</li> <li>• Letter 566-B</li> <li>• Letter 566-D</li> </ul>	Taxpayer received the report and has information to submit	Ask the taxpayer to submit the additional information to the requestor.

Exhibit 21.5.10-2 (Cont. 11) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
22 30-Day Cover letter for the first proposed Examination report issued which gives the taxpayer 30 days to respond. 30-day Letters: <ul style="list-style-type: none"> <li>• Letter 525</li> <li>• Letter 566-B</li> <li>• Letter 566-D</li> </ul>	Less than 30 days since the taxpayer responded and no letter or response received	Advise the taxpayer to wait 30 days for a response. <b>Do not refer.</b>
22 30-Day 30-day Letters: <ul style="list-style-type: none"> <li>• Letter 525</li> <li>• Letter 566-B</li> <li>• Letter 566-D</li> </ul>	30 days or more since the taxpayer responded	a. Verify the taxpayer’s current address. b. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. d. <b>Do not transfer</b> if there is no address change. If the taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review Pub 3498-A, The Examination Process (Audits by Mail), for appeal options.

## Exhibit 21.5.10-2 (Cont. 12) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692.	Less than 30 days since update to Status 23 and no letter/report received by the taxpayer	a. Advise the taxpayer Examination issued the report. b. Verify the taxpayer's current address. c. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. e. If there is no address change, advise the taxpayer that once the report is received to submit the requested information and allow 30 days for receipt. If the taxpayer has submitted all their documentation and disagrees with the proposed adjustment, advise the taxpayer to review <i>Pub 3498-A</i> , The Examination Process (Audits by Mail), for appeal options.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692.	30 days or more since update to Status 23 and no letter/report received by the taxpayer	a. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements. b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.
23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692	Taxpayer received the report and has information to submit	Ask the taxpayer to submit the additional information to the requestor.

Exhibit 21.5.10-2 (Cont. 13) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>23 Revised Report Sent - Awaiting Reply Taxpayer information considered and a revised Examination report issued with a Letter 692</p>	<p>Less than 30 days since the taxpayer responded and no letter or response received</p>	<p>Advise the taxpayer to wait 30 days for a response. <b>Do not refer.</b></p>
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.) <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Less than 90 days (150 days for international taxpayers) since AIMS Status 24 date and taxpayer has not submitted additional information</p>	<ul style="list-style-type: none"> <li>a. Advise the taxpayer that a statutory notice has been issued and to follow the instructions in the notice when it is received.</li> <li>b. Do not solicit for additional information. If the taxpayer says they have additional information to support their case, advise taxpayer to send information as soon as possible for Examination consideration.</li> <li>c. The 90-day (or 150 days for a statutory notice mailed to a taxpayer outside of the United States) time frame to petition Tax Court will not be extended.</li> <li>d. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>e. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> <li>f. <b>Do not transfer</b> if there is no address change.</li> </ul>

Exhibit 21.5.10-2 (Cont. 14) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.) <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Less than 90 days (150 days for international taxpayers) since AIMS Status 24 date and taxpayer has lost or not received the letter</p>	<p>a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 with the information the taxpayer is providing and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.) <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Taxpayer submitted additional information</p>	<p>a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 with the information the taxpayer is providing and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>

Exhibit 21.5.10-2 (Cont. 15) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>24 90-Day Letter - (Notice of Deficiency) This is the taxpayer's legal deficiency notification and it is sent by certified mail. Letter 3219, Notice of Deficiency or Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability, (response to mail received during 90-day time frame.) <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Taxpayer indicates they have not provided the information and the time frame for the Letter 3219 has expired</p>	<p>a. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</p>
<p>25 Additional Information Requested</p>	<p>Less than 30 days since update to AIMS Status 25</p>	<p>Advise the taxpayer Exam reviewed the additional information they submitted and more information is required. The taxpayer should hear from Exam within 30 days.</p>
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.</p>	<p>Taxpayer did not receive request for additional information</p>	<p>a. Verify the taxpayer's current address. b. If the address has changed, transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart. c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax it to the Exam office where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers. d. If there is no address change, advise the taxpayer that once they receive the report, submit the requested information and allow 30 days for receipt.</p>

## Exhibit 21.5.10-2 (Cont. 16) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.</p>	<p>Taxpayer responded to the request for additional information less than 45 days ago</p>	<p>Advise the taxpayer to allow 45 days for a response from Exam or EITC Certification Operation.</p>
<p>25 Additional Information Requested The information submitted by the taxpayer was not sufficient to change report and additional information was requested.</p>	<p>Taxpayer responded to request for additional information and 45 days or more have passed and the taxpayer has not received a letter or response</p>	<ol style="list-style-type: none"> <li>Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ol>
<p>38 Suspense - Other Cases referred to the campus fraud coordinator and the response from the coordinator is expected to take longer than 30 days.</p>	<p>Less than 60 days since taxpayer submitted information</p>	<ol style="list-style-type: none"> <li>Advise the taxpayer Exam is evaluating their case and will contact them within 60 days.</li> <li>Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ol>

Exhibit 21.5.10-2 (Cont. 17) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
<p>51 Manual Case to Close Preparing to Close Case <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Less than 30 days since taxpayer submitted information</p>	<ul style="list-style-type: none"> <li>a. Advise the taxpayer to allow 30 days for a response.</li> <li>b. Verify the taxpayer’s current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>c. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
<p>51 Manual Case to Close Preparing to Close Case <b>Note:</b> For PBC 295, 298 or 398 refer to note above the chart.</p>	<p>Taxpayer submitted additional information</p>	<ul style="list-style-type: none"> <li>a. Fax any additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> <li>b. Mark on the form “<b>Expedite case in Status 51</b>”.</li> </ul>
<p>52 and 53 90-Day - Statutory Notice of Deficiency being prepared</p>	<p>Less than 30 days since the taxpayer submitted information</p>	<ul style="list-style-type: none"> <li>a. Advise the taxpayer to allow 30 days for a response.</li> <li>b. Verify the taxpayer’s current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>c. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>

## Exhibit 21.5.10-2 (Cont. 18) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
52 and 53 90-Day - Statutory Notice of Deficiency being prepared	More than 30 days since update to status 52 or 53 and no letter/ report received by the taxpayer	<ul style="list-style-type: none"> <li>a. Verify the taxpayer's current address. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>b. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>c. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
52 and 53 90-Day - Statutory Notice of Deficiency being prepared	Taxpayer submitted additional information	<ul style="list-style-type: none"> <li>a. Fax any additional information to examination on Form 4442/e-4442 where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> <li>b. Mark on the form "<b>Expedite case in Status 52 or 53</b>".</li> </ul>
54 Reviewing Taxpayer Response	If less than 30 days from Correspondence Receive Date (CRD)	<ul style="list-style-type: none"> <li>a. Advise the taxpayer Exam is reviewing their correspondence.</li> <li>b. Taxpayer should receive initial interim letter acknowledging receipt of the information submitted within 30 days of IRS receipt.</li> <li>c. <b>Do not refer.</b></li> </ul>
54 Reviewing Taxpayer Response	If 30 days or more but less than 45 days from the Correspondence Receive Date (CRD) and taxpayer has not received a response  <b>Note:</b> After 30 days the CP 3500 is issued to the taxpayer as an interim letter.	<ul style="list-style-type: none"> <li>a. Advise the taxpayer Exam is reviewing their correspondence.</li> <li>b. Verify the taxpayer's current address. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.</li> <li>c. Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>

Exhibit 21.5.10-2 (Cont. 19) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
54 Reviewing Taxpayer Response	45 days or more have passed from the Correspondence Receive Date (CRD) and taxpayer has not received a letter or response	<ul style="list-style-type: none"> <li>a. Advise the taxpayer Exam is reviewing their correspondence.</li> <li>b. Verify the taxpayer's current address.</li> <li>c. If the address has changed, input the address change. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> <li>e. If there is no address change, and taxpayer has not received CP 3500, transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> </ul>
54 Reviewing Taxpayer Response	Taxpayer has received CP 3500	<ul style="list-style-type: none"> <li>a. Advise the taxpayer to allow the timeframe provided in the letter.</li> <li>b. Advise the taxpayer to contact Exam at the number provided in the letter if a response is not received within the timeframe provided.</li> <li>c. <b>Do not refer.</b></li> </ul>
55 Interim Letter Sent	Less than 45 days since interim letter issued, and Status 55 date	<ul style="list-style-type: none"> <li>a. Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 45 days from the date on the interim letter sent or by the response date shown in the interim letter.</li> <li>b. Verify the taxpayer's current address.</li> <li>c. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> <li>e. <b>Do not refer</b> if there is no address change.</li> </ul>

## Exhibit 21.5.10-2 (Cont. 20) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
56	Taxpayer has additional information to submit or it is 30 days or more from the taxpayer's previous reply to correspondence and the taxpayer has not received a reply	<ul style="list-style-type: none"> <li>a. TS Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
57 Over 115 days since the taxpayer response - Third interim letter sent.	Less than 30 days since interim letter issued, and Status 57 date <b>Note:</b> CP 3501 issued advising taxpayer more time is needed for resolution.	<ul style="list-style-type: none"> <li>a. Advise the taxpayer Exam is reviewing their correspondence. Taxpayer should expect a response within 30 days from the date on the interim letter sent or by the response date shown in the interim letter.</li> <li>b. Verify the taxpayer's current address.</li> <li>c. If the address has changed, input the address change, refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and then transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>d. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
57 Over 115 days since the taxpayer response - Third interim letter sent.	30 or more days elapsed since interim letter	<ul style="list-style-type: none"> <li>a. TS Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>

Exhibit 21.5.10-2 (Cont. 21) (08-21-2024)

Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
80 through 89 Appeals	Less than 45 days since referral to Appeals (Status 81 - 89) and no correspondence received <b>Note:</b> Cases referred to Appeals by taxpayer request or when a taxpayer petitions Tax Court.	Advise the taxpayer the case has been sent to Appeals and to expect a letter or telephone call from Appeals within 45 days.
80 through 89 Appeals	46-59 days since referral to Appeals and no contact from Appeals	a. Verify the taxpayer's current address. If the address has changed, input the address change. b. Prepare Form 4442/e-4442 and send to the AARS team by email or EEfax. Refer to the Appeals Accounts Resolution and Customer Service Contact under <i>SERP Who/Where</i> page to access email address and EEfax number.
90 Closed	The taxpayer is asking about a refund or notice from the audit <b>Note:</b> If the taxpayer has new information and/or additional information to submit - Audit Reconsideration criteria may apply.	a. Advise the taxpayer to allow 6 weeks from the status 90 date for the processing of any refund/notice. <b>Note:</b> The type of CP 21 notice that generates when the Transaction Code (TC) 30X posts depends on whether the adjustment results in a balance due or a credit. b. If the taxpayer is requesting a copy of the audit report, refer to IRM 21.5.10.4.4, Requests for Copies of Audit Reports.
90 Closed	Taxpayer has not requested an Audit Reconsideration	a. Advise taxpayer examination is closed. b. Determine if taxpayer qualifies for Audit reconsideration. Refer to IRM 4.13.1.2, Overview, IRM 4.13.1.3, Contact Employees and IRM 4.13.1.2.1, Criteria for Reconsideration. c. If the taxpayer does qualify, explain the Audit Reconsideration procedures and processing time frames. Refer to IRM 4.13.1.3.3, Role of a Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function. d. Issue Letter 3338C, Audit Reconsideration Acknowledgement Letter, if appropriate.

## Exhibit 21.5.10-2 (Cont. 22) (08-21-2024)

## Audit Information Management System (AIMS) Status Code Guide - Campus Cases

AIMS STATUS CODE	AND	THEN
90 Closed	Less than 60 days since the taxpayer has requested an Audit Reconsideration	<ul style="list-style-type: none"> <li>a. Confirm Letter 3338C, Audit Reconsideration Acknowledgement Letter, was sent.</li> <li>b. If taxpayer qualifies for Audit Reconsideration, issue Letter 3338C, Audit Reconsideration Acknowledgement Letter.</li> <li>c. If Letter 3338C, Audit Reconsideration Acknowledgement Letter, was previously sent, check to see if Exam Operation has an open case control on TXMOD.</li> <li>d. If not, advise taxpayer they need to respond to the Campus as outlined in Letter 3338C, Audit Reconsideration Acknowledgement Letter, with requested documents for reconsideration.</li> <li>e. Ask the taxpayer if they have a new address. If yes, change the address. Refer to IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements, and IRM 3.13.2.4, BMF Addresses, for instructions on inputting an address change.</li> <li>f. Prepare Form 4442/e-4442 with new address and fax to the Exam Operation where the TXMOD control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>
90 Closed	Between 60-119 days since taxpayer has requested Audit Reconsideration	<ul style="list-style-type: none"> <li>a. TS Campus or SBSE Campus: Transfer the call to the correct number based on the PBC code using the above <b>PBC Call Transfers</b> chart.</li> <li>b. Assistors without the capability to transfer a call, prepare Form 4442/e-4442 and fax to Exam where the AIMS control is located. Refer to IRM 4.19.19.16, Other Contact Information, for the fax numbers.</li> </ul>