



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.8.6

DECEMBER 2, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 2.8.6, *Audit Information Management System (AIMS)*, *AIMS Command Code AMAXU*.

MATERIAL CHANGES

- (1) IRM 2.8.6 Replaced Wage and Investment (WI, W&I) with Taxpayer Services (TS) throughout the IRM.
- (2) IRM 2.8.6.8 Added new PBC 411 to error message PBC XXX, DISP-CD XX – SURVEY-REASON-CD REQUIRED.
- (3) IRM 2.8.6.8 Added Item Number 431 to error message TC 424 RECORD.

EFFECT ON OTHER DOCUMENTS

IRM 2.8.6, dated December 08, 2023, is superseded.

AUDIENCE

This IRM is intended for the general use of IDRS system personnel from all four Business Operating Divisions (TS, SB/SE, LB&I and TE/GE) and Appeals accessing the Audit Information Management System.

Rajiv Uppal
Chief Information Officer

2.8.6

AIMS Command Code AMAXU

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2.8.6.1
(12-02-2024)
Program Scope and Objectives

- (1) This IRM section provides the instructions for the Audit Information Management System (AIMS) command code AMAXU. AMAXU is a correction command code used to change, delete, or input various fields on the TIF record. While some fields may be corrected while the tax module is in inventory, AMAXU is primarily used to correct fields after the case has been closed. AMAXUA, E, and O will generate TC 971 (21) , TC 972 (21) and TC 560 (25) records to BMF when Bipartisan Budget Act (BBA) adjustments are made to the tax module.
- (2) **Purpose:** This transmits revised IRM 2.8.6, Audit Information Management System (AIMS), AIMS Command Code AMAXU.
- (3) **Audience:** The audience for this IRM section are users of the Audit Information Management System (AIMS).
- (4) **Policy Owner:** Information Technology, Chief Information Officer.
- (5) **Program Owner:** Information Technology, Applications Development, Compliance, Business Compliance Management System Branch AIMS Related Section.
- (6) **Primary Stakeholders:** IDRS users from Appeals, LB&I, SB/SE, TE/GE and TS.
- (7) **Program Goals:** To provide explicit instructions for the use of command code AMAXU in entering and requesting data.

2.8.6.1.1
(01-01-2024)
Background

- (1) As a result of a study, it was concluded that Examination had a need for a new information management system. The study group recommended a terminal assisted Audit Information Management System (AIMS). A stand alone direct access terminal system was considered along with the enhancement of IDRS. Enhancement of IDRS was determined to be clearly the best choice for the Service.
- (2) This new system satisfied Examination Division's current needs for accurate and timely inventory controls, better control of assessments and up-to-date management reports. The system traces examination results through final determination of tax liability including Appeals and Tax Court.
- (3) After the successful implementation of AIMS for the Examination Division, control of returns in Appeals was added to AIMS. As of January 1, 1977 control of Exempt Organization returns was added and on October 1, 1977 control of Employee Plan returns was added.

2.8.6.1.2
(01-01-2024)
Authority

- (1) During the summer of 1973, the Deputy Commissioner established a Task Force to identify ADP requirements of Compliance functions, and to make appropriate recommendations to satisfy their needs.

2.8.6.1.3
(01-01-2024)
Responsibility

- (1) Headquarters AIMS Related Section is responsible for maintaining procedures related to AIMS programming.

2.8.6.1.4
(01-01-2024)

**Program Management
and Review**

- (1) Command Code AMAXU is managed by Work Requests which are submitted for changes and also by tickets which are submitted by users for corrections.

2.8.6.1.5
(01-01-2024)

Program Controls

- (1) IRS implements access control measures that provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.8.6.1.6
(12-15-2017)

**Terms/Acronyms/
Definitions**

- (1) The following table defines acronyms frequently used throughout this IRM section:

Terms

Acronym	Definition
BMF	Business Master File
TIF	Taxpayer Information File
EO	Exempt Organizations
TIN	Taxpayer Identification Number

2.8.6.1.7
(12-15-2017)

Related Resources

- (1) Work Request Management System (WRMS)
- (2) Unified Work Request (UWR) Process
- (3) Functional Specification Package (FSP) 1.05.25.01, Command Code AMAXU

2.8.6.2
(01-01-2009)

Command Code AMAXU

- (1) Command code AMAXU is a correction command code that is used to change or input various fields to a specified record on AIMS. CC AMAXU has five (5) definers.

2.8.6.3
(01-01-2004)

**Command Code
AMAXUA**

- (1) Command Code AMAXUA is a correction command code that follows the same processing rules as CC AMAXUE. However, it is limited to cases in Appeals statuses 80-89. Follow the processing criteria specified for CC AMAXUE when using CC AMAXUA. The input document for CC AMAXUA is Form 5572, Appeals Correction Request.

2.8.6.4
(01-01-2000)

**Command Code
AMAXUE**

- (1) This command code is used to update Examination fields on AIMS. The input document for CC AMAXUE is Form 5349, Examination Correction Request. To correct closed cases (status codes > 79) in EGC 1XXX or 2XXX, the input must be made on a field office terminal.

2.8.6.5
(01-01-2000)

**Command Code
AMAXUO**

- (1) This command code is used for records under control of Exempt Organizations and Government Entities. The input document for CC AMAXUO is Form 5598, TE/GE Correction Request. Also used for MFT 76 and TE/GE flowthrough cases.

2.8.6.6
(01-01-2000)
**Command Code
AMAXUP**

- (1) Command Code AMAXUP is a correction command code that is used to change or input various fields to a specified record on AIMS. This command code is used for records under control of an Employee Plans function. The input document for CC AMAXUP is Form 5598, TE/EP Correction Request.

2.8.6.7
(01-01-2000)
**Command Code
AMAXUZ**

- (1) For each terminal, there is a 4-character "AMAXU Update Counter", used to keep track of AMAXU updates. The counter is incremented by one for each successful update for AMAXUE, AMAXUA, AMAXUP, AMAXUO. The total number of updates is displayed along with the Request Completed message in the following format: " REQUEST COMPLETED/UPDATES NNNN". Whenever you wish to reset the counter to zero, enter AMAXUZ in positions 1-6 of line 1 and transmit the screen. The message returned will be: " COUNTER RESET TO 0000".

2.8.6.8
(01-01-2025)
**Command Code
AMAXUE, AMAXUA,
AMAXUO and AMAXUP
Error Messages**

- (1) Line 24 of input screen will be reserved for messages. If all data input for CC AMAXUE, AMAXUA, AMAXUO and AMAXUP has been entered successfully and there are no errors encountered, the message " REQUEST COMPLETED/UPDATES NNNN" will be displayed on line 24. If any errors are encountered any of the following error messages may appear on line 24.

6235(a)(1)-DT (PPA DEADLINE) ONLY VALID FOR MFT 06 OR 35

Self Explanatory

6235(a)(2)-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

6235(a)(3)-DT CANNOT BE CHANGED TO AN EARLIER DATE

Self Explanatory

6235(a)(3)-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

ABSTRACT INVALID OR INCOMPLETE

The Form 720 abstract input is not valid or all the data necessary has been input

ACT-CD/PROJECT-CD INCONSISTENT

Self-explanatory

ACTIVITY CODE/MFT INCONSISTENT

The activity code on AIMS does not agree with the account MFT

ACTIVITY CODE CANNOT BE CHANGED FOR MFT 46 CASES

Self explanatory. For BMF MFT 46 cases only (EGC = 72XX).

ACTIVITY-CODE XXX IS NON-TAXABLE - CLAIM-AMOUNT INVALID

Self explanatory.

ACT-CD 305 - SPECIAL-PROJECT-CD MUST BE 0999 & SOURCE-CD MUST BE 23

Self Explanatory. For EGC 77XX and 79XX only.

ADD-MOD-DAYS-CURRENT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

AGING-RSN-CD 50 - EGC MUST BE 2XXX

Self-explanatory

AGING-REASON 50 & 51 ONLY VALID WITH CLOSING PBC 212

Self-explanatory

AGING-REASON 50 & 51 ONLY VALID WITH PBC 212

Self-explanatory

AIMS-AGING-REASON-CD 04 - EGC XXXX INCONSISTENT

MUST HAVE 1XXX EGC WITH AIMS-AGING-REASON 04

AIMS-AGING-REASON-CD (ITEM 410) IS ONLY VALID FOR EGC 76XX

SELF EXPLANATORY

ALPHA STATUTE = AE, CANNOT UPDATE 6235(a)(1)-DT (PPA DEADLINE)

Self Explanatory

AMAXUE VALID ONLY FOR EGC 1XXX, 2XXX OR 5XXX

SELF EXPLANATORY

AMAXUO ONLY VALID FOR EGC 7XXX

SELF EXPLANATORY

AMT CL CANNOT BE NEGATIVE OR ZERO

SELF EXPLANATORY

AMT DISALLOWED CANNOT BE NEGATIVE

SELF EXPLANATORY

APPEALS EMPLOYEE CANNOT USE CC AMAXUE

Self-explanatory

APPEALS OFFICE CODE/MFT INCONSISTENT

For AMAXUE, APPEALS OFFICE CODE only valid for MFT 06

APPEALS OFFICE CODE/STATUS-CD INCONSISTENT

For AMAXUE, APPEALS OFFICE CODE #16 is only allowed if AIMS-STATUS-CD is 70, 72 or 73.

APPEALS RESULTS (#800) REQUIRED WITH APPL-CLOSING CD XX

APPL-CLOSING-CD 03-05, 08, 11-16, 18, 19 or 33 requires the input of APPEALS-RESULTS-AMT

APPL-ADJUSTMENT-AMT/ACT-CD INCONSISTENT

APPL-ADJUSTMENT-AMT SHOULD ONLY BE ENTERED FOR NON-TAXABLE RECORDS

ASSESSMENT NOT PREVIOUSLY INPUT

TC-300-IND IS NOT 1 AND ITEM 60 IS INPUT.

BAD LENGTHS IN RECORD-CANNOT UPDATE

Self-explanatory

BBA-CHAPTER-2-2A-CD ONLY VALID FOR MFT 06 OR 35

Self Explanatory

CANNOT CHANGE ANY SOURCE-CD TO 45

Self-explanatory

CANNOT DELETE EXTRACTION IND 0

The amount claimed may not be deleted until the record has been extracted for the reports.

CANNOT UPDATE/CASE NOT CLOSED

Self Explanatory

CANNOT UPDATE EXAM-ADJUSTMENT-AMT NOT PRESENT

Self explanatory

CANNOT UPDATE SOURCE CODE TO XX IF EGC = 5XXX

EGC = 5XXX Source Code cannot be 05, 10, 12, 40, 44, 50, 60, 62, 68, 88 or 90

CANNOT UPDATE EXAM-UNAGREED-AMT NOT PRESENT

Self explanatory

CANNOT UPDATE TO ACT-CD XXX

XXX = 495, 231, 259, 267, 281, 287, 426, 427, 428, 429

CASE CLOSED - CANNOT UPDATE INFORMANTS-CLAIM-IND TO 3

Self-explanatory

CHANGE DENIED/DISPOSAL CD IS 34

Self explanatory

CHANGE DENIED/NOT AN EP RECORD

The attempted change is for an EP account and the account accessed is not an EP account.

CHAR AFTER ITEM NO. NN NOT - OR *

Invalid character or blank after the item number.

CHG. DENIED - PRIOR CLOSING EXAMINED

Examined disposal code can only be changed to another examined disposal code

CHG. DENIED - PRIOR CLOSING NON-EXAMINED

Non-examined disposal code can only be changed to a non-examined disposal code

CIC-LCC-CD/EGC XXXX INCONSISTENT

CIC-LCC-CD only valid with 1XXX, 54XX, 58XX & 7XXX EGC

CLAIM-AMOUNT PRESENT, SOURCE CODE MUST BE 30 OR 32 FOR EGC 76XX

Self explanatory.

CLAIM-AMT FOR EXAMINATION NOT PRESENT

EXAM-CLAIM-AMT-DISALLOW-APPL IS PRESENT, CLAIM-AMT must be present

CLAIM-AMT/DISP-CD INCONSISTENT

Self explanatory.

CLAIM-HOURS AND EXAM-CLAIM-TYPE MUST BE PRESENT

If CLAIM-AMT-DISALLOWED is present, CLAIM-HOURS AND CLAIM-TYPE must also be present.

CLAIM-HOURS AND EXAM-CLAIM-TYPE AND EXAM-CLAIM-AMT-DISALLOWED MUST BE PRESENT

If CLAIM-REJECTION-DATE is present, then CLAIM-HOURS, EXAM-CLAIM-TYPE and EXAM-CLAIM-AMT-DISALLOWED must be present

CLAIM-HOURS CANNOT BE CHANGED/STATUS MUST BE GREATER THAN 79

Cannot correct CLAIM-HOURS while case is still in Examination status

CLOSED IN A PRIOR FISCAL YEAR - CANNOT CORRECT

Rpt-extraction-cycle is not within the fiscal year cannot update.
Exception: Can correct XREF-DLN #58, AIMS-OPEN-CONTROL-NUM #59, PARTIAL AGREEMENT-IND #61, IRA-CD #64, VERIFIED ASSES-IND #90, INFORMANTS-CLAIM-IND #67.

CLOSING CODE INCONSISTENT WITH APPEALS OFFICE CODE

Self explanatory

CLOSING PBC XXX - AGING REASON 99 (TAX EXAMINERS) NOT VALID

For Closing PBC 320, 321, 323-327, not valid with Aging Reason 99

CLOSING PBC 2XX, 330 - EGC 1998 & 2998 NOT VALID - UPDATE TO ANOTHER EGC

Self explanatory

CLOSING PBC 398 ONLY VALID WITH EGC 54XX/57XX/58XX

Self-explanatory

CLOSING PBC/SBC INCONSISTENT WITH SERVICE CENTER CODE

Self-explanatory

CORRECTION MUST BE INPUT AT THE CLOSING PBC TERMINAL

Closing PBC is not in service center where original closure was done.

COUNSEL RESULTS (#801) REQUIRED WITH APPL-CLOSING-CD XX

APPL-CLOSING-CD 10 or 17 requires the input of COUNSEL-RESULTS-AMT

COUNTER RESET TO 0000

THE REQUEST COMPLETED UPDATE COUNTER IN THE REQUEST COMPLETED MESSAGE HAS BEEN RESET TO 0000

D NOT VALID FOR ITEM NO. NNN

The item number input for deletion is not a valid condition

DELETE ABSTRACT DOES NOT MATCH TIF ABSTRACT

THE ABSTRACT BEING DELETED DOES NOT MATCH THE ABSTRACT ON THE TIF

DISP-CD/EXAM UNAGREED AMT INCONSISTENT

EXAM-UNAGREED-AMT AND APPL-CD PRESENT/DISP-CD MUST BE 7, 11 (EO) DISP-CD MUST BE 7, 11, 12 (EXAM)

DISP-CD/MANUAL-ASSESS-AMT INCONSISTENT

CANNOT HAVE MANUAL ASSESSMENTS WITH NO-CHANGE DISPOSAL CODES

DISP-CD 34 AIMS-RESULTS-AMT MUST BE NEGATIVE

SELF EXPLANATORY

DISP-CD 34 - ITEM 22, 23 & 24 NOT ALLOWED

Self Explanatory

DISP-CD 34 - ITEM 405-408 NOT ALLOWED

Self Explanatory

DISP-CD 34 XXXX/EXAM-TECH-CD MUST NOT BE 3

Self Explanatory

DISP-CD 43 ONLY VALID FOR PBC 320, 321, 323-325, 327, 330

Self Explanatory

DISP-CD XX/EXAM-GRD MUST BE PRESENT

Self Explanatory

DISP-CD XX - ONLY ONE EP-ISSUE-CD ALLOWED

DISP-CD 01 & 02 CASES CAN ONLY HAVE 1 EP-ISSUE-CD

DISP-CD/EXAM-TIME INCONSISTENT

DISP-CD IS 34 EXAM-TIME CANNOT BE PRESENT.

EARLY-ELECT-INTO-BBA-CD ONLY VALID FOR MFT 06 OR 35

Self Explanatory

EARLY-ELECT-INTO-BBA-CD/TXPD INCONSISTENT

Self Explanatory

EGC 1000-1099, 2000-2099, 1850-1999, AND 2850-2999 REQUIRE AN SBC OF 877XX

Self Explanatory

EGC 1998 & 2998 ARE NOT VALID WITH STATUS 5X

Self Explanatory

EGC 1XXX CANNOT DELETE CASE GRADE

ITEM #32 CANNOT BE DELETED IF EGC IS 1XXX UNLESS THE SPECIAL PROJECT CODE IS 0164

EGC 5XXX EXAM. TECH. MUST BE 2 OR 7

Self Explanatory

EGC 5XXX MUST USE SERVICE CENTER TERMINAL

Self Explanatory

EGC 56XX IS ONLY VALID WITH CLOSING PBC 194

Self Explanatory

EGC 56XX IS ONLY VALID WITH PBC 194

Self Explanatory

EGC XXXX CANNOT DELETE EXAMINERS NAME

ITEM #33 CANNOT BE DELETED IF EGC IS 1XXX or 2XXX

EGC XXXX/DISP-CD 5 NOT VALID

Self Explanatory

EGC XXXX/EXAM-GRD MUST BE 3-9, 11

Self Explanatory

EGC XXXX/EXAM-GRD MUST BE 5, 7, 9, 11-14

Self Explanatory

EGC XXXX/EXAM-TECH-CD MUST BE 3

Self Explanatory

EGC XXXX/EXAM-TECH-CD MUST NOT BE 3

Self Explanatory

EGC/ACTIVITY CODES INCONSISTENT

Self explanatory

EGC/SOURCE CODES INCONSISTENT

Self explanatory

ELECT-OUT-OF-BBA-CD (#317) = 1, MUST DELETE 6235(a)(1)-DT (PPA DEADLINE)

Self explanatory

ELECT-OUT-OF-BBA-CD = 1, 6235(a)(1)-DT (PPA DEADLINE) NOT ALLOWED

Self explanatory

ELECT-OUT-OF-BBA-CD = 2, 6235(a)(1)-DT (PPA DEADLINE) REQUIRED

Self explanatory

ELECT-OUT-OF-BBA-CD/TXPD INCONSISTENT

Self explanatory

ELECT-OUT-OF-BBA-CD ONLY VALID FOR MFT 06 OR 35

Self explanatory

EMBEDDED BLANKS ITEM NO. EXPECTED

Check format of entry. Blanks around an item number are invalid

EMPLOYEE-GRP-CD/PRIMARY-BUSINESS-CODE INCONSISTENT

Self explanatory

ENTRY NO. NN INVALID FOR AMAXUA

An invalid item no. was input with AMAXUA

EPMF ACCOUNT - ACT CD MUST BE 307 OR 312 OR 315

Self-explanatory

EXAM-ADJUSTMENT-AMT/ACT-CD/DISP-CD/DEL-RET-CD INCONSISTENT

AN EXAM ADJUSTMENT AMT IS PRESENT WITH DISP CD 03-19, IF THE ACTIVITY CODE IS FOR A NON-TAXABLE RETURN THE DEL-RET-CD MUST BE 1 OR 2

EXAM-ADJUSTMENT-AMT/ACT-CD/DISP-CD/INCONSISTENT

EXAM-ADJUSTMENT-AMT IS PRESENT AND RETURN IS TAXABLE OR EXAM-ADJUSTMENT-AMT PRESENT AND DISP-CD NOT 03-19

EXAM CLAIM AMT DISALLOWED MUST BE POSITIVE

Self explanatory

EXAM-CLAIM-AMT-DISALLOWED MUST BE PRESENT

Self Explanatory

**EXAM-CLAIM-AMT-DISALLOWED PRESENT - EXAM-CLAIM-TYPE
AND CLAIMS-HOURS REQUIRED**

Self Explanatory

**EXAM-CUM-ASSESSMENT-AMT PRESENT - CANNOT UPDATE TO
NON-TAXABLE ACT-CD**

Self Explanatory

EXAM GRADE ALREADY PRESENT

Exam Grade is on the TIF

EXAM-START-DT PRESENT, DISP-CD 43 NOT ALLOWED

Self Explanatory

**EXAMINERS TIME CANNOT BE CHANGED/STATUS MUST BE
GREATER THAN 79**

CANNOT CORRECT EXAMINERS TIME WHILE CASE IS
STILL IN EXAM STATUS

FIRST 2 DIGITS OF IU-ADJ-YR MUST BE 20

Self Explanatory

FIRST 2 DIGITS OF THE TAX PERIOD MUST BE 19 OR 20

The century digits of the Tax Period must be in the first two
characters of the Tax Period and must be 19 or 20

**FIRST 2 DIGITS OF THE PRIMARY TAX PERIOD MUST BE 19 OR
20**

The century digits of the Primary Tax Period must be in the
first two characters of the Tax Period and must be 19 or 20

FIRST DIGIT OF APPEALS OFFICE CODE MUST = 1

The first digit of the APPEALS OFFICE CODE must be a 1
when using AMAXUE

FLOW THROUGH ADJUSTMENT - EGC MUST BE 7XXX

EGC 7XXX and FLOWTHRU-IND = 1 CONSTITUTES A
FLOW THROUGH ADJUSTMENT - EGC. CAN ONLY BE
CHANGED TO 7XXX VALUE

**FOR ITEM 301-304, 306, 308-310, 319, 324-326 INPUT DATES
CANNOT BE > CURRENT DT**

Self-explanatory

FOR MFT 74, ACTIVITY-CODE 182 NOT VALID

Self-explanatory

FOR MFT 99, ACT-CD 182 ONLY SOURCE CODE 26 IS VALID

Self-explanatory

FOR SRC-CD 01, 02, 25,45 - AIMS-SOURCE-CD INPUT MUST MATCH AIMS-OPENING-SOURCE-CD

Self Explanatory

FPA-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

FPA-DT CANNOT BE PRIOR TO THE 6225(c)(7)-DT

Self Explanatory

FPA-DT (ITEM 308) CANNOT BE LATER THAN THE FPA-DL-DT

Self Explanatory

FPA-WAIVER-DT ONLY VALID FOR MFT 06 OR 35

Self-explanatory

FREEZE CODE XX PRESENT

The freeze code indicated prohibits the changing or deleting of information on the account accessed

I/O ERROR (TCWF,READ XX)

Temporary TCWF problem (XX = STATUS OF ERROR)

I/O ERROR (TCWF, WRITE XX)

Temporary TCWF problem (XX = STATUS OF ERROR)

I/O ERROR (YYYY, NNNN)

If this message continues to appear, contact the RPA staff

I/O ERROR PSCR, READ XXXX (XXXX = STATUS OF ERROR)

COMPUTER ERROR - TRY AGAIN (XXXX = STATUS OF ERROR)

I/O ERROR PSCR, WRITE XXXX (XXXX = STATUS OF ERROR)

COMPUTER ERROR - TRY AGAIN

IF TIN CORRECT, NC/CD IS (vvvv)

Self explanatory

INCONSISTENT CLOSING PBC WITH EMPLOYEE TYPE

Self-explanatory

INCONSISTENT CLOSING PBC WITH SECONDARY-BUSINESS-CD

Self-explanatory

INCONSISTENT CLOSING PBC/SBC

Self-explanatory

INCONSISTENT PBC WITH EMPLOYEE-TYPE

PBC 1XX and 2XX must equal 1XXX or 2XXX. PBC 3XX must equal 1XXX. PBC 330 valid with 2XXX.

INCONSISTENT PBC WITH SECONDARY-BUSINESS-CD

The PBC is not consistent with the entire 5 digits of the SBC.

INCONSISTENT PBC/SBC

The PBC is not consistent with the first 3 digits of the SBC.

INCONSISTENT PBC/SBC/SC FOR EXCISE OR E&G

Self-explanatory

INFORMANTS-CLAIM-IND INPUT MATCHES TIF INFORMANTS-CLAIM-IND CANNOT UPDATE

Self-explanatory

INPUT EGC SAME AS PRESENT EGC

Self explanatory

INPUT NOT NUMERIC. INVALID

The input field must be numeric

INVALID ABSTRACT CLAIM TIME

1 - 6 NUMERIC

INVALID ABSTRACT CODE

VALID VALUES ARE 001-195

INVALID ABSTRACT DISPOSAL CODE

VALID VALUES ARE 01-04 AND 07-13

INVALID ABSTRACT HOURS

1 TO 5 NUMERICS

INVALID ABSTRACT RESULTS

1 TO 9 NUMERICS.
POSITIVE, NEGATIVE AND ZEROES ARE VALID.

INVALID AIMS-BOD-CD

AIMS BOD Code must be 1, 2, 3 or 4.

INVALID CLOSING AIMS-BOD-CD

Self Explanatory

INVALID CLOSING PBC

Self Explanatory

INVALID CC MODIFIER A, P, E, O, Z

Position 6 of line 1 must be A, P, E, O or Z

INVALID EMPLOYEE GROUP CODE

AIMS contains an invalid employee group code for the account

INVALID EMPLOYEE-TYPE

First character of the EGC must be 1, 2 or 5.

INVALID EP PIC NAICS CD #612

DATA ENTERED IN ITEM 612 IS INCORRECT

INVALID INDUSTRY-AREA-CD RANGE

Last 2 digits of the PBC must be 01-07, 12-14, 20, 21, 23-25, 27, 30, 90-99.

INVALID MFT

Self explanatory

INVALID NAICS CODE #19

DATA ENTERED IN ITEM #19 IS INCORRECT

INVALID NAME CONTROL/CHECK DIGIT

Name Control/Check Digit do not meet standard validity checks

INVALID PLAN-RPT-NUM

Self explanatory

INVALID PLAN-RPT-NUM/MISSING PLAN NUM

PLAN-RPT-NUM must be numeric

INVALID PRIMARY-BUSINESS-CD

Valid codes are 190-194, 201-207, 212-214, 295-299, 320, 321, 323-327, 330 and 398.

INVALID REF NUMBER #19

ONLY VALID REFERENCE NUMBER FOR ITEM-19 IS 410 (NAICS-CD)

INVALID SBC

First 3 digits of the SBC must be 000-947, 949, 950, 951, 960, 970, 980.

INVALID TAX PERIOD

Tax Period must be numeric

INVALID TERRITORY-CD RANGE

4th and 5th position of the SBC must be 00-60.

INVALID TIN

Format or File Source incorrect

ITEM #306 AND ITEM #307 MUST BE ENTERED TOGETHER

Self Explanatory

ITEM #306 AND ITEM #307 MUST BE DELETED TOGETHER

Self Explanatory

ITEM #309 AND ITEM #311 MUST BE DELETED TOGETHER

Self Explanatory

ITEM #310 AND ITEM #311 MUST BE DELETED TOGETHER

Self Explanatory

ITEM #319 AND ITEM #320 MUST BE DELETED TOGETHER

Self Explanatory

ITEM #319 AND ITEM #320 MUST BE ENTERED TOGETHER

Self Explanatory

ITEM #326 AND ITEM #311 MUST BE DELETED TOGETHER

Self Explanatory

ITEMS #405, #406 AND #407 MUST BE ENTERED IN SEQUENCE

All primary information must be input in numerical sequence
#405–#407

**ITEMS #405, #406 AND #407 MUST NOT BE INPUT WITH
RELATED-RETURN-ALPHA-CD P (#408)**

The computer will automatically generate Items #405, 406 and
407 if alpha code “P” is used.

ITEM #402 AND ITEM #403 MUST BE INPUT

ITEM 402 (IE TIME DOLLAR PERCENT) and Item 403 (IE
TIME PERCENT) must both be input

ITEM #402 AND ITEM #403 MUST BE DELETED

ITEM 402 (IE TIME DOLLAR PERCENT) and Item 403 (IE
TIME PERCENT) must both be deleted

**ITEM 431 (ELECTRONIC-CASE-IND) CAN ONLY BE INPUT
THROUGH ERCS**

Self Explanatory

ITEM 431 MAY NOT BE UPDATED WITH OTHER ITEMS

Self Explanatory

ITEM 21 MUST BE PRESENT

Disposal code 34 & Claim Amount is not present

ITEMS 301-315, 318-327 ONLY ALLOWED FOR BBA

Self Explanatory

ITEM NO. 404 HAS NOT BEEN INPUT PREVIOUSLY

Abstract was not input before abstract delete ind (#409)

ITEM NNN EXCEEDS MAXIMUM LENGTH

Self-explanatory

ITEM NNN HAS A MISPLACED ENDING COMMA

Self-explanatory

ITEM NO. NNN INVALID FOR AMAXUA

The item number is not valid

ITEM NO. NNN NOT VALID FOR AMAXUP

The item No. input is not a valid correction for an EP account

ITEM NO. NNN INVALID FOR AMAXUE

Item number NNN invalid for AMAXUE

ITEM NO. NNN INVALID FOR AMAXUO

Item number NNN invalid for AMAXUO

ITEM NUM NNN NOT VALID FOR EGC 77XX and 79XX CASES

Items 400-409 or 412 are not valid for 77XX and 79XX cases

ITEM NUMBER 424 ONLY VALID FOR EGC 76XX, 77XX AND 79XX

Self-explanatory

**ITEM NUMBER MUST START IN POSITION 1 OF LINE 2 FOR
AMAXU - SEE IRM 2.8.6-2**

Self-explanatory

ITEM NUMBER XXX INVALID FOR MFT 76

INPUT ITEM NUMBER IS 17, 44 - 47, 400, 418 or 419.

IU-ADJ-YR INVALID

Self Explanatory

IU-ADJ-YR ONLY VALID FOR MFT 06 OR 35

Self Explanatory

IU-ADJ-YR PRESENT/ IU-PS-ADJ-YR-AMT REQUIRED

AIMS-STATUS-CD = 90 and IU-PS-ADJ-YR-AMT present on
TIF

IU-ADJ-YR (ITEM #315) NOT ALLOWED WITH DISP CD 01 OR 02

Self Explanatory

IU-PS-ADJ-YR-AMT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

IU-PS-ADJ-YR-AMT PRESENT, PUSH-OUT-CD CANNOT = 1

Self Explanatory

IMPUTED UNDERPAYMENT AMOUNTS PRESENT/CANNOT DELETE IU-ADJ-YR

Self Explanatory

IU-PUSHED-OUT-AMT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

IU-REDUCTION-AMT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MANUAL-ASSESSMENT-AMT NOT VALID WITH NON-TAXABLE-ACT-CD

Self-explanatory

MAXIMUM NUMBER OF ABSTRACTS PRESENT

The record accessed is a Form 720 and already contains 15 abstract sections

MFT 29 - SOURCE-CD MUST BE 30 43, 44 OR 50

Self explanatory

MFT-CD-29-IND (ITEM # 429) IS ONLY ALLOWED WITH MFT 30

Self explanatory

MFT 29 - SOURCE-CD MUST BE 43, 44 OR 50

Self explanatory

MFT 96 NOT VALID FOR EGC 76XX

Self-explanatory

MFT XX NOT VALID FOR NAICS CODES

FOR NAICS PROCESSING, VALID MFTS ARE 01,02,04,06,10,11,14,16,30, AND 74

MFT/TIN INCONSISTENT

MFT inconsistent with file source

MOD-DETERMINATION-LTR-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MOD-EXTENSION-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MOD-REQUEST-DECISION-CD ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MOD-REQUEST-RECVD-DT ALREADY PRESENT

Self Explanatory

**MOD-REQUEST-RECVD-DT MUST BE SAME OR PRIOR TO THE
MOD-WAIVER-DT**

Self Explanatory

**MOD-REQUEST-RECVD-DT NOT PRESENT, ITEM 323 NOT
ALLOWED**

Self explanatory

MOD-REQUEST-RECVD-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MOD-TYPE-CD ONLY VALID FOR MFT 06 OR 35

Self Explanatory

**MOD-TYPE-CD PRESENT - MOD-REQUEST-RECVD-DT
REQUIRED**

Self Explanatory

MOD-WAIVER-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

MOD-WAIVER-DT-CD PRESENT/ITEM 320 NOT ALLOWED

Self Explanatory

MUST INPUT THE IU-ADJ-YR WHEN DELETING #312

Self Explanatory

MUST USE ITEM 19 TO CORRECT NAICS CODE

THE TAX PERIOD IS GREATER THAN 199811, USE INPUT
ITEM #19 (REF-NUM #410). THE DATA IS NAICS CODE.

MUST USE ITEM 413 TO CORRECT PIA CODE

THE TAX PERIOD IS LESS THAN 199812, USE INPUT ITEM
#413.

NAP-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

NBAP-LTR-DT/TAX PERIOD INCONSISTENT

Self Explanatory

NO COMMA INPUT AFTER ITEM NO. NNN

Self explanatory.

NO CHANGE REQUESTED

The item input is the same as is already on the record

NO LARGE CASE RELATED GROUP PRESENT

Self Explanatory

NO SECTION NN IN THIS RECORD

An attempt has been made to access a part of the AIMS data base which does not exist for this record. (NN = number of the non-existent section)

NOT VALID RECORD FOR AMAXU

TIF record type is not F0, F1 or F4.

ONLY AMAXUA ALLOWED FOR CASES OPENED UP DIRECTLY TO APPEALS (AM424A)

Self-explanatory

ONLY ITEM 58 MAY BE ENTERED

WHEN CHANGING ITEM 58 (XREF-DLN) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 59 MAY BE ENTERED

WHEN CHANGING ITEM 59 (AIMS OPEN CONTROL NUMBER) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 60 MAY BE ENTERED

WHEN CHANGING ITEM 60 (TC-300-IND) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 61 MAY BE ENTERED

WHEN CHANGING ITEM 61 (PARTIAL-AGREEMENT-IND) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 64 MAY BE ENTERED

WHEN CHANGING ITEM 64 (IRA-CD) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 67 MAY BE ENTERED

WHEN CHANGING ITEM 67 (INFORMANTS-CLAIM-IND) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN

ONLY ITEM 90 MAY BE ENTERED

WHEN CHANGING ITEM 90 (VERIFIED-ASSESS-IND) NO OTHER ITEMS MAY BE INPUT ON THE SCREEN.

ONLY ITEM 429 MAY BE ENTERED

Self explanatory

PBC 2XX, 330 - EGC 1998 & 2998 NOT VALID - MUST UPDATE TO ANOTHER EGC

Self Explanatory

PBC XXX - AGING REASON 99 (TAX EXAMINERS) NOT VALID

PBC 320, 321, 323-325, 327, Aging Reason 99 not Valid

PBC XXX - DISP-CD XX - SURVEY-REASON-CD REQUIRED

SURVEY-RSN-CD required with DISP-CD 31 or 32 & PBC 201-207, 320, 321, 323-325, 327, 330, 401-411. SURVEY-RSN-CD required with DISP-CD 20 or 21 & PBC 201-207.

PBC 398 IS ONLY VALID WITH EGC 54XX/57XX/58XX

Self Explanatory

PIA-CODE CANNOT BE CHANGED/MFT MUST BE 02,05,06 OR 30

Self Explanatory

PLAN NUM MUST BE ENTERED

For MFT 76 & 74 must enter PLAN NUM on screen

PLAN-RPT-NUM MUST BE INPUT WITH MFT 46/76/84/85/86

Self explanatory

PLAN-RPT-NUM NOT VALID FOR NMF CASES

Self explanatory

PLAN-RPT-NUM ONLY VALID WITH MFT 46/76/84/85/86

Self explanatory

PPA-DT MUST BE SAME OR PRIOR TO THE 6235(a)(1)-DT (PPA DEADLINE)

Self Explanatory

PPA-DT NOT PRESENT/ITEM 303 NOT ALLOWED

Self Explanatory

PPA-DT NOT PRESENT/ITEM 304 NOT ALLOWED

Self Explanatory

PPA-DT NOT PRESENT/ITEM 319 AND ITEM 320 NOT ALLOWED

Self Explanatory

PPA-DT NOT PRESENT, ITEM 322 NOT ALLOWED

Self Explanatory

PPA-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

PRIOR EGC SAME AS INPUT EGC

Self explanatory

PRIMARY MFT/TAX PERIOD INCONSISTENT

ITEM #405 IS INCONSISTENT WITH ITEM #407

PRIMARY TIN/FILE SOURCE INCONSISTENT

THE DISPLAY FILE SOURCE IN ITEM #405 IS INCONSISTENT WITH THE TIN IN ITEM #405

PRIMARY TIN/MFT INCONSISTENT

THE DISPLAY FILE SOURCE IN ITEM #405 IS INCONSISTENT WITH ITEM #406

PUSH CODE 021 OR 036 ONLY VALID WITH SOURCE CODE 43

Valid for EGC 7XXX

PUSH-OUT-CD = 1 OR 2, PUSH-OUT-ELECTION-DT REQUIRED

Self Explanatory

PUSH-OUT-CD = 3, PUSH-OUT-REVOCATION-DT REQUIRED

Self Explanatory

PUSH-OUT-CD = 4, PUSH-OUT-DEFAULT-DT REQUIRED

Self Explanatory

PUSH-OUT-CD = 4, TIF PUSH-OUT-CD MUST BE 1 OR 2

Self Explanatory

PUSH-OUT-DEFAULT-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

PUSH-OUT-DEFAULT-DT PRESENT/PUSH-OUT-CD OF 4 REQUIRED

Self Explanatory

PUSH-OUT-ELECTION-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

PUSH-OUT-ELECTION-DT PRESENT/PUSH-OUT-CD OF 1 OR 2 IS REQUIRED

Self Explanatory

PUSH-OUT-PACKAGE-RECD-DT ONLY VALID FOR MFT 06 OR 35

Self-explanatory

PUSH-OUT-REVOCATION-DT ONLY VALID FOR MFT 06 OR 35

Self Explanatory

PUSH-OUT-REVOCATION-DT PRESENT/PUSH-OUT-CD OF 3 REQUIRED

Self Explanatory

RECORD NOT ON FILE

Self explanatory

REPORT-EXTRACTION-IND IS 3

Account has been returned to Exam after closing, cannot change the account until monthly extract

REQUEST COMPLETED/UPDATES NNNN

The change or deletion attempted has been completed. NNNN = number of successful attempts

SBC 877XX ONLY VALID WITH EGC'S 1000-1099; 2000-2099, 1850-1999; AND 2850-2999

Self Explanatory

SECONDARY-SSN IS ONLY ALLOWED WITH MFT 30

Self Explanatory

SOURCE CODE NN, CLAIM AMOUNT PRESENT

The TIF contains a source code 31, which is not valid with an amount claimed

SOURCE CODE NN POS CLAIM AMT NEEDED

The TIF contains source code 30, which requires a positive claim amount to be present

SOURCE CODE NN/STAT CD 06 OR LESS

Self-explanatory

SOURCE CODE XX, PRIMARY RETURN INFO MUST BE ENTERED IN ITEMS 405-407

Source code 05, 10, 12, 23, 39, 40, 44, 48, 50, 64, 72, 89, 91 requires Item 405 - 407 to be input

SOURCE CODE 43 ONLY VALID WITH PUSH CODE 021 OR 036

Valid for EGC 7XXX

SOURCE-CD/DISP-CD INCONSISTENT

If Disposal Code = 45 then Source Code must be 45
If Disposal Code = 99 then Source Code must be 60

SOURCE/EGC CODES INCONSISTENT

Self-explanatory

SPECIAL PROJECT CODE 0153 NOT VALID

Self-explanatory

STATUS-CDS 12 - 19 ARE NOT VALID WITH SOURCE-CD 45

Self-explanatory

STATUS-CD IS 7X, ONLY AN APPEALS EMPLOYEE CAN UPDATE ITEM 16 USING AMAXUE

STATUS CODE/EGC INCONSISTENT

The TIF contains a status code which is inconsistent with the TIF employee group code

STATUS INCONSISTENT FOR ITEM XXX

The item input is invalid for account status code and/or other conditions it is required to meet are not present

STATUS INVALID FOR AMAXUA

AMAXUA can only change or delete items on accounts in status 80-89

SURVEY-REASON-CD IS ONLY VALID WITH DISP-CD 20/21/31/32

Self explanatory

TAX CLASS/MFT INCONSISTENT

Renumbered DLN Tax Class must be consistent with AMAXU MFT.

TAX PERIOD/MFT INCONSISTENT

Self explanatory

TAX PERIOD/TEFRA-CD INCONSISTENT

TEFRA-CD not required after 201811

TC 424 RECORD. EGC NOT 5XXX

The record accessed is a 424 skeletal. Request terminal is SC & EGC is not 5XXX

TC 424 RECORD

Record accessed is a 424. May only change items 26, 27, 50, 58, 59, 400 or 431.

TDC ONLY VALID FOR MFT 20 & 30 (IMF)

Self Explanatory

TEFRA-CD ONLY VALID FOR MFT 06 OR 35

Self Explanatory

TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS DATA BASE SERVICE CENTER CD

Self-explanatory

TERMINAL SERVICE CENTER CD NOT EQUAL TO AIMS BASE SC-CD / PROCESSING CAMPUS CD

Self-explanatory

TE/GE FLOW-THROUGH ACTIVITY CODE/MFT INCONSISTENT

Self-explanatory

TIF EARLY-ELECT-INTO-BBA-CD NOT PRESENT/2 NOT ALLOWED

Self Explanatory

**TIF EGC MUST BE 1000 1014 1017 1099 OR 1917 FOR UPDATES
FOR EGC 1917**

Self-explanatory

TIF ELECT-OUT-OF-BBA-CD = 1, CANNOT DELETE

Self Explanatory

TIF ELECT-OUT-OF-BBA-CD NOT PRESENT/2 NOT ALLOWED

Self Explanatory

TIF PUSH-OUT-CD NOT PRESENT/3 NOT ALLOWED

Self Explanatory

TIME APPLIED NOT ALLOWED

The AIMS account contains a non-examined disposal code and time is present.

TIME APPLIED MUST BE PRESENT

The AIMS account contains an examined disposal code and time must be present.

TIN CHANGE INDICATED, BUT NOT FOUND

F4 RECORD-TYPE-CD and New TIN contains zeroes.

TIN CHANGED TO VVVVVVVV

The account accessed has had a TIN change. Use the TIN indicated to obtain account

TIN/FS INCONSISTENT

Self Explanatory

TIN/MFT INCONSISTENT

Self Explanatory

VCAP-IND ONLY VALID FOR EGC 72XX, 77XX OR 79XX

Self-explanatory

VCAP-IND PRESENT - EGC 76XX NOT VALID

Self-explanatory

XREF TIN/FILE SOURCE INCONSISTENT

Self Explanatory

1ST DIGIT OF CASE-GRADE MUST BE 0 TO 9
FOR EGC 7230-7299 ONLY

1ST DIGIT OF CASE-GRADE MUST BE 1, 2, 3 OR 4
SELF EXPLANATORY

2ND DIGIT OF CASE-GRADE MUST BE 1 TO 3
SELF EXPLANATORY

2ND DIGIT OF CASE-GRADE MUST BE 1, 2, 3 OR 9
SELF EXPLANATORY

2ND DIGIT OF CASE-GRADE MUST BE 1, 2, 3, 5, 7 OR 9
SELF EXPLANATORY

3121Q-AMT ONLY ALLOWED WITH MFT 01, 11 OR 14
SELF EXPLANATORY

3RD DIGIT OF CASE-GRADE MUST BE 1
SELF EXPLANATORY

3RD DIGIT OF CASE-GRADE MUST BE 1 OR 2
SELF EXPLANATORY

**3RD DIGIT OF CASE-GRADE MUST BE 1 OR 2 FOR ESTATE
RETURN**
SELF EXPLANATORY

**ABST-TIME & ABST-CLAIM-TIME CANNOT BOTH BE ZERO, TIME
OR CLM-TIME MUST BE PRESENT**
SELF EXPLANATORY

**ABSTRACT-CLAIM-HOURS AND CLAIMS-HOURS MUST BE
EQUAL**
SELF EXPLANATORY

ABSTRACT-TIME AND EXAM-TIME MUST BE EQUAL
SELF EXPLANATORY

ABSTRACT INFORMATION MUST NOT BE PRESENT
ABSTRACT INFORMATION IS VALID FOR MFT 03 AND 45 ONLY.

ABSTRACT INFORMATION MUST BE PRESENT
MFT 03 AND 45 REQUIRE ABSTRACT INFORMATION

**ABSTRACT RESULTS AMOUNT MUST BE NEGATIVE FOR
ABST-CD 080**
SELF EXPLANATORY

ABSTRACT-RESULTS-AMT MUST EQUAL AIMS RESULTS-AMT
THE SUM OF ALL ABSTRACT-RESULT-AMTS MUST EQUAL THE

#

ABSTRACT-RESULTS MUST BE POSITIVE
DISP-CD-DT IS LESS THAN 01/01/1999.
ABSTRACT DISPOSAL CODE 01 ENTERED AND DELINQUENT-
RET-CD IS SET AND ABSTRACT RESULTS ARE NOT POSITIVE.

ABSTRACT RESULTS MUST BE ZERO

DISP-CD-DT IS LESS THAN 01/01/1999:

ABSTRACT DISPOSAL CODE 01 ENTERED AND DELINQUENT-RET-CD IS NOT ON AND ABSTRACT RESULTS NOT ZERO; OR ABSTRACT DISPOSAL CODE 02 REQUIRES ZERO ABSTRACT RESULTS.

DISP-CD-DT IS GREATER THAN 12/31/1998: ABST-DISP-CD IS 01 OR 02, ABSTRACT-RESULTS MUST BE ZERO.

ABSTRACT RESULTS MUST NOT BE 0

ABSTRACT DISPOSAL CODES 03, 04, AND 07-13 REQUIRE NONZERO ABSTRACT RESULTS

ACTIVITY CODE/APPL-ADJUSTMENT-AMT INCONSISTENT

IF APPL-ADJUSTMENT-AMT IS PRESENT, NON-TAXABLE ACTIVITY CODE MUST BE PRESENT.

ACTIVITY CODE/CNSL ADJUSTMENT AMT INCONSISTENT

IF COUNSEL ADJUSTMENT AMOUNT IS PRESENT, NON-TAXABLE ACTIVITY CODES MUST BE PRESENT.

ADJUSTMENT-TO-SBSE-TS-LB&I MUST NOT BE NEGATIVE FOR MFT 74/DISP-CD 12

SELF EXPLANATORY

ADJUSTMENT-TO-SBSE-TS-LB&I OR EP-CLOSING-AGREEMNT-RSLTS-AMT MUST = ZERO

SELF EXPLANATORY

ADJUSTMENT-TO-SBSE-TS-LB&I & EP-CLOSING-AGREEMNT-RSLTS-AMT CANNOT BOTH = ZERO

SELF EXPLANATORY

AIMS-RESULTS-AMT MUST BE NEGATIVE WITH DISP-CD 34

SELF EXPLANATORY

APPEALS-OFFICE-CODE INCONSISTENT WITH DISPOSAL CODE

DISPOSAL CODE IS NOT 07, 11 OR 12 AND APPEALS-OFFICE-CODE IS PRESENT

APPEALS-OFFICE-CODE MUST BE PRESENT

APPEAL OFFICE CODE ITEM #16 IS A REQUIRED ENTRY

APPL-CD MUST BE 1XX WITH CLOSING CODE 03-05, 13, 18, 19

SELF-EXPLANATORY

APPL-CD MUST BE 2XX WITH CLOSING CODE 08, 10, 11, 12 OR 17

SELF-EXPLANATORY

APPL-CLAIM-AMT/APPL-CLAIM-AMT-DISALLOW INCONSISTENT

IF APPL-CLAIM-AMT-DISALLOW IS PRESENT, APPL-CLAIM-AMT MUST BE PRESENT.

(APPL-CLAIM-AMT MAY BE PRESENT WITH NO APPL-CLAIM-AMT-DISALLOW.)

APPLICABLE-CREDIT-ADJ-AMT NOT VALID WITH DISP-CD 02

SELF-EXPLANATORY

APPLICABLE-CREDIT-ADJ-AMT ONLY VALID WITH MFT 51, 52, 53 & 54

SELF-EXPLANATORY

ARDI CODE NOT VALID WITH DISPOSAL CODE XX

FOR AMCLSP THE DISPOSAL CODE IS NOT 03, 05, 06, 09, 12, 14 OR 56. FOR AMCLSO

EGC 72XX THE DISPOSAL CODE IS NOT 03, 05, 06, 09, 12, 50 OR 58-61.

EGC 76XX THE DISPOSAL CODE IS NOT 03, 05, 06, 09, 12, 56 OR 58-61.

EGC 77XX OR 79XX THE DISPOSAL CODE IS NOT 03, 05, 06, 09, 12, 50 OR 54.

ARDI-CD/ACTIVITY CODE INCONSISTENT

FOR AMCLSA ONLY, NON-TAXABLE EO ACTIVITY CODE IS PRESENT.

CASE GRADE REQUIRED FOR 1XXX EGC

SELF EXPLANATORY

LCC-CD/EGC XXXX INCONSISTENT

LCC-CD ONLY VALID WITH 1XXX, 54XX, 58XX OR 7XXX EGC

CLAIM INFORMATION INVALID FOR NON-TAXABLE RETURN

ITEMS #21, #22, #23 AND #24 MAY NOT BE ENTERED IF THE ACTIVITY CODE IS NON-TAXABLE.

CLAIM-AMT INVALID W/DISP 02

SELF EXPLANATORY

CLAIM-AMT MUST NOT BE PRESENT

CLAIM-AMT MUST NOT BE PRESENT WITH AIMS-SOURCE-CD 31 or 32.

CLAIM-AMT MUST BE PRESENT

AIMS-SOURCE-CD 30 REQUIRES CLAIM-AMT TO BE PRESENT.

CLAIM-AMT REQUIRED WITH DISP-CD 34,

SELF EXPLANATORY

CLAIM-REJ-DT PRESENT - CLAIM-DISALLOWED, CLM-HRS,

CLM-TYPE MUST BE PRESENT

SELF EXPLANATORY

CNSL-ADJUSTMENT-AMT/CLOSING-CD INCONSISTENT

IF CNSL-ADJUSTMENT-AMT #805 IS INPUT, THEN CLOSING-CD #811 MUST BE 10 OR 17.

CREDIT-CF-DISALLOWED-AMT/CF-CREDIT-TYPE INCONSISTENT

BOTH CREDIT-CF-DISALLOWED-AMT AND CF-CREDIT-TYPE MUST BE PRESENT OR

BOTH MUST NOT BE PRESENT

DELQ-RET-CD/DELINQUENT-RETURN-AMT INCONSISTENT

THE DISPOSAL CODE DATE IS GREATER THAN 12/31/1998.

DELQ-RET-CD IS PRESENT - DELINQUENT-RETURN-AMT MUST BE PRESENT

DELINQUENT-RETURN-AMT IS PRESENT - DELQ-RET-CD MUST BE PRESENT

DEL-RET-AMT REQUIRED WITH DISP-CD 06

Self-explanatory

DEL-RET-AMT REQUIRED WITH DISP-CD 05 OR 06

Self-explanatory

DISP-CD 02/XXXXXX INCONSISTENT

NOL-CF-DISALLOWED-AMT #44, CREDIT-CF-DISALLOWED-AMT #46, AND CF-CREDIT-TYPE #47 ARE NOT ALLOWED WITH DISPOSAL CODE 02. (XXXXXX IS THE NAME OF ONE OF THE ABOVE FIELDS)

DISP-CD 07 & 11 NOT VALID WITH VCAP-IND 1

SELF EXPLANATORY

DISP-CD 10 NOT ALLOWED WITH MFT 67

SELF EXPLANATORY

DISP-CD = 07, FIRST ABST DISP-CD MUST = 07

SELF EXPLANATORY

DISP-CD = 11, FIRST ABST-DISP-CD MUST = 11

SELF EXPLANATORY

DISP-CD 15 IS NOT VALID FOR EGC 76XX

SELF EXPLANATORY

DISP-CD 15 NOT ALLOWED WITH EGC 72XX

SELF EXPLANATORY

DISP-CD 18 AND 54 NOT VALID WITH FLOW-THRU ADJUSTMENT

SELF EXPLANATORY

DISP-CD 34/EXAM TECHNIQUE MUST NOT BE PRESENT

SELF EXPLANATORY

DISP-CD 34/EXAM-CLAIM-AMT-DISALLOWED GREATER THAN 0 IS INVALID

SELF EXPLANATORY

DISP-CD 34/EXAMINERS-GRADE MUST NOT BE PRESENT

SELF EXPLANATORY

DISP-CD 34/EXAMINERS-TIME MAY NOT BE PRESENT

SELF EXPLANATORY

DISP-CD/AIMS-RESULTS-AMT INCONSISTENT

DISPOSAL CODE DATE IS LESS THAN 01/01/1999.

AIMS-RESULTS-AMT IS NOT PRESENT AND

1) 7XXX EGC AND DISPOSAL CODE IS NOT 02, 04-06, 08-10, 12-17, 19, 51 OR (01 AND DELQ-RET-CD NOT ZERO) OR

2) 1XXX, 2XXX, OR 5XXX EGC AND DISPOSAL CODE IS 02 OR (01 AND DELQ-RET-CD NOT ZERO).

AIMS-RESULTS-AMT IS PRESENT AND

1) 7XXX EGC AND DISPOSAL CODE IS NOT 03-12, 15, 17, 18, 34, 50, OR 53 OR

2) 1XXX, 2XXX, OR 5XXX EGC AND DISP-CD IS NOT 03, 04, 07-13 OR 34

DISPOSAL CODE DATE IS GREATER THAN 12/31/1998.

AIMS-RESULTS IS NOT PRESENT AND

1) 7XXX EGC AND DISPOSAL CODE IS NOT 02, 04-06, 08-10, 12-17, 19, 51, 55, 56 OR 58-61 OR

2) DISPOSAL CODE IS NOT 01, 02 OR 52.

AIMS-RESULTS-AMT IS PRESENT AND

1) 7XXX EGC AND DISPOSAL CODE IS NOT 03-12, 15, 17, 18, 34, 54, 56 OR 58-61 OR

2) 1XXX, 2XXX OR 5XXX EGC AND DISPOSAL CODE IS NOT 03, 04, 07-13 OR 34.

DISP-CD/DELINQUENT-RETURN-AMT INCONSISTENT

FOR EGC 1XXX, 2XXX, AND 5XXX: DISPOSAL CODE MUST BE 01 OR 03-13 FOR DELINQUENT-RETURN-AMT .

FOR EGC 76XX: DISPOSAL CODE MUST BE 06

FOR EGC 77XX, 79XX, 72XX DISP-CD MUST BE 05 OR 06

DISP-CD XX ONLY VALID FOR MFT 99

XX = DISP-CD 58-61

DISP-CD 56 ONLY VALID WITH MFT 74

SELF EXPLANATORY

DISP-CD 56 ONLY VALID WITH MFT 76

SELF EXPLANATORY

DISPOSAL CODE 51 ONLY VALID WITH MFT 46/84/85/86

SELF EXPLANATORY

DISPOSAL-CODE/MFT INCONSISTENT

DISPOSAL CODE IS 09, 10, OR 11 AND MFT-CD 01, 04, 09-12, 16-19, 71, 72 OR 80.

DISP-CD GREATER THAN 02 - FIRST ABSTRACT DISP-CD MUST BE GREATER THAN 02

SELF EXPLANATORY

DISP-CD NOT EQUAL TO 01 OR 02 - FIRST ABSTRACT DISP-CD CANNOT BE = TO 01 OR 02

SELF EXPLANATORY

DSUE-AMT NOT VALID WITH DISP-CD 02

SELF EXPLANATORY

DSUE-AMT ONLY VALID WITH MFT 51, 52, 53 & 54
SELF EXPLANATORY

DUPLICATE ABSTRACT CODES NOT ALLOWED
SELF EXPLANATORY

**EGC 1000, 1994-2000 AND 2994-2999 ARE INVALID FOR A
CLOSED CASE**
** SELF EXPLANATORY

EGC XXXX INVALID FOR EO CASE
SELF EXPLANATORY

EGC XXXX INVALID FOR EP CASE
SELF EXPLANATORY

EGC XXXX INVALID FOR EXAM CASE
SELF EXPLANATORY

EO/APPEALS-ISSUE-CD MUST BE PRESENT
SELF EXPLANATORY

**EP-CLOSING-AGREEMENT-RESULTS-AMT NOT VALID WITH
DISP-CD XX**
SELF EXPLANATORY

EP EXAMINERS-TIME INVALID WITH DISP-CD 34
SELF EXPLANATORY

EP EXAMINERS-TIME MUST BE PRESENT
EXAMINERS HOURS APPLIED ITEM #28 IS A REQUIRED ENTRY
EP EXAMINERS TIME must be present if DISP-CD = 01-14, 19, 50,
52, 55 or 56

EP TOTAL-TRUST ASSETS-AMT MUST BE PRESENT
TOTAL TRUST ASSETS ITEM #607 IS A REQUIRED ENTRY
Must be present if DISP-CD is 01-14, 19, 52 or 55

EP-EO-ARDI-CD MUST BE PRESENT
EP-EO-ARDI-CD MUST BE PRESENT WHEN THE EGC IS 72XX OR
76XX OR 77XX OR 79XX AND
THE DISP-CD = 03, 05, 06, 09, 12, 50, 54 OR 56 AND THE AIMS-
RESULTS-AMT
IS GREATER THAN ZERO. IT MUST ALSO BE PRESENT WHEN
THE
EGC IS 76XX AND THE DISP-CD = 03, 05, 06, 09, 14, 19, 50, 55
OR 56
AND EP-TAXES-AMT OR EP-PENALTIES-AMT IS GREATER THAN
ZERO.

EXAM-ADJUST-AMT MUST BE PRESENT
DISP-CD 03-13, EGC 1XXX, 2XXX, 5XXX, NON TAXABLE ACT-CD
REQUIRES EXAM-ADJUST-AMT
DISP-CD 04, 05, 06, 18, 54 WITH EGC 7XXX AND NON TAXABLE
ACT-CD REQUIRES EXAM-ADJUST-AMT

EXAM-GRADE MUST BE 03-09 OR 11 WITH EGC 2XXX AND 5XXX
SELF EXPLANATORY

EXAM-GRADE MUST BE 03-09 OR 11-14 WITH EGC 54XX, 57XX AND 58XX

SELF EXPLANATORY

EXAM-GRD MUST BE 03-09 OR 11-14 WITH EGC 76XX

SELF EXPLANATORY

EXAM-GRD MUST BE 05, 07, 09, 11-14 WITH EGC 1XXX, 72XX, 77XX AND 79XX

SELF EXPLANATORY

EXAM RESULTS GENERATED FROM ITEM 34 ONLY - DISPOSAL CODE 01 REQUIRED

SELF EXPLANATORY

EXAM TECHNIQUE CD INVALID FOR 1XXX EGC

EXAM-TECHNIQUE-CD MUST BE 3, 6, 7 (6 AND 7 VALID ONLY WITH DISPOSAL CODE 10).

EXAM TECHNIQUE CD INVALID FOR 2XXX EGC

TECHNIQUE CODE MUST BE 1, 2, 4, 6 OR 7 FOR 2XXX EGC.

EXAM TECHNIQUE CD INVALID FOR 5XXX EGC

EXAM TECHNIQUE CODE MUST BE 2, 6, 8, 7 OR 9

EXAM TECHNIQUE CD INVALID FOR EGC 77XX AND 79XX

EXAM TECHNIQUE CODE MUST BE 1-9

EXAM TECHNIQUE CD INVALID FOR EGC 76XX

FOR DISP-CD 01-14, 16-19, 50-52, 54, 55, 56 OR 58-61 EGC 76XX

- EXAM-TECHNIQUE-CD MUST BE 1, 2, 4, 5, 6 OR 7

EXAM-ADJUST-AMT MUST BE PRESENT

EXAM-ADJUSTMENT-AMT MUST BE PRESENT FOR NON-TAXABLE CASES

EXAM-CLAIM-AMT-DISALLOWED MUST BE EQUAL TO OR LESS THAN CLAIM-AMT

SELF EXPLANATORY

EXAM-CLAIM-AMT-DISALLOW-APPL MUST NOT EXCEED EXAM-CLAIM-AMT-DISALLOWED

SELF EXPLANATORY

EXAM-TECHNIQUE-CD/DISP-CD/CLAIM-AMT INCONSISTENT

CLAIM AMOUNT MUST BE GREATER THAN ZERO, WHEN DISP-CD IS 01 AND EXAM-TECHNIQUE-CD IS 6 OR 7 OR 8 (AND EGC IS 2XXX OR 5XXX).

EXAM-UNAGREED AMT MUST BE PRESENT

DISPOSAL CODE IS 07, 11 OR 12 AND APPEALS-OFFICE-CODE IS PRESENT AND ACTIVITY CODE IS OF A TAXABLE RETURN.

EXAM-UNAGREED-AMT MUST NOT BE PRESENT

IF DISPOSAL CODE IS NOT 07, 11, OR 12 AND APPEALS-OFFICE-CODE IS NOT PRESENT AND EXAM-UNAGREED -AMT IS PRESENT.

EXAMINER'S NAME MUST BE PRESENT

IF DISPOSAL CODE IS 01-19, 50-52, 54, 55, 56 OR 58-61
EXAMINERS NAME MUST BE PRESENT UNLESS THE EGC IS
5XXX.

**EXAMINERS-TIME/CLAIM-HOURS/AIMS-RESULTS-AMT INCON-
SISTENT**

EXAMINERS-TIME MUST BE PRESENT UNLESS CLAIM-HRS IS
PRESENT AND AIMS-RESULTS-AMT IS ZERO.

FAXED AGREEMENT IND/DISP CD INCONSISTENT

THE FOLLOWING COMBINATIONS ARE VALID:

- 1) EGC 1XXX/2XXX/5XXX = DISP-CD 03, 04, 08, 09, 12 OR 53;
- 2) EGC 72XX/77XX/79XX/76XX (BMF MFT 76 and FLOWTHRUS) =
DISP-CD 03, 09, 12, 54 OR 58-61;
- 3) EGC 76XX (MFT 74 and NMF MFT 76) = DISP-CD 03 OR 12

FILE SOURCE INVALID FOR DISP 18 AND 54

FILE SOURCE MUST BE 2 OR 6 IF DISPOSAL CODE IS 18 OR 54
AND THE MFT IS 50. ALSO, FILE SOURCE MUST BE 2 IF
DISPOSAL CODE IS 18 OR 54 AND THE MFT IS 02 OR 44.

**FOR EGC 1XXX, TECHNIQUE-CD X IS NOT VALID WITH
DISPOSAL-CODE XX**

TECHNIQUE-CD = 6 OR 7. DISPOSAL CODE MUST BE 10.

**FOR EGC 2XXX, TECHNIQUE-CD 6 IS NOT VALID WITH
DISPOSAL-CODE XX**

DISPOSAL CODE MUST NOT BE 02-04, 07, 09 OR 11.

**FOR EGC 2XXX, TECHNIQUE-CD 7 IS NOT VALID WITH
DISPOSAL-CODE XX**

DISPOSAL CODE MUST BE 1, 10, OR 13.

**FOR EGC 5XXX, TECHNIQUE-CD 9 IS NOT VALID WITH
DISPOSAL-CODE XX**

DISPOSAL CODE MUST BE 04 OR 08

**FOR EGC 5XXX TECHNIQUE CODE 6 IS NOT VALID WITH
DISPOSAL CODE XX**

Only Disposal Code 01, 10, 12 are valid with Technique Code 6.

**FOR EGC 5XXX TECHNIQUE CODE 8 IS NOT VALID WITH
DISPOSAL CODE XX**

Only Disposal Code 01 & 10 are valid with Technique Code 8.

**FOR EGC 5XXX, TECHNIQUE-CD 7 IS NOT VALID WITH
DISPOSAL CODE XX**

DISPOSAL CODE MUST BE 01, 10 OR 13.

FOR EGC XXXX SOURCE CODE 79 INVALID FOR NMF MFT 34

EGC XXXX must be 72XX or 77XX or 79XX

**FOR EP, APPEALS OFFICE CD REQUIRED WITH DISP-CD 07 OR
11**

APPEALS OFFICE CODE (ITEM #16) MUST BE ENTERED WHEN
THE DISPOSAL CODE IS 07 OR 11

**FOR EP, DISP-CD 03, EP-TAXES-AMT OR EP-PENALTIES-AMT
MUST BE PRESENT**
SELF EXPLANATORY

**FOR EP, DISP-CD 07 OR 11 REQUIRED WITH APPEALS OFFICE
CODE**

DISPOSAL CODE (ITEM #13) MUST BE ENTERED AS AN 01 OR 02
WHEN THE APPEALS OFFICE CODE (ITEM #16) IS ENTERED.

FOR EP, EXAMINERS-GRADE MUST BE 03 - 09 OR 11-14
SELF EXPLANATORY

**FOR RELATED-RETURN-ALPHA-CD S, PRI TIN/MFT/TXPRD MUST
NOT ALL MATCH LINE -1 FLDS**

ITEM 405 (PRIMARY-TIN/FS), ITEM 406 (PRIMARY MFT-CD), 407
ITEM 407 (PRIMARY-TAX-PERIOD) INPUT - AT LEAST ONE
FIELD MUST NOT BE EQUAL TO THE CORRESPONDING LINE-
ONE TIN, MFT AND TAX PERIOD

IE-TIME-PERCENT/IE-DOLLAR-PERCENT INCONSISTENT
IE-TIME-PERCENT IS PRESENT AND IE-DOLLAR-PERCENT IS
NOT PRESENT

INSTALLMENT-AGREEMENT-CD MUST BE PRESENT

INSTALLMENT-AGREEMENT-CD (ITEM 412) MUST BE PRESENT
WITH EGC 1XXX, 2XXX & 5XXX

(EXCEPTIONS: INSTALLMENT-AGREEMENT-CD IS OPTIONAL
FOR EGC 58XX, EGC 7XXX AND DISP-CD 34)

INVALID ACTIVITY CODE

IF THE INPUT DISPOSAL CODE IS 18 AND THE MFT IS 02 AND
NOT A FLOW-THRU ADJUSTMENT THE AIMS ACTIVITY CODE
MUST BE 338

INVALID MODIFIER USED TO ACCESS VALAIMS

SELF EXPLANATORY

LAST DIGIT OF ABSTRACT-CLAIM-HOURS MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY.

LAST DIGIT OF ABSTRACT TIME MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY.

For EGCs 1XXX, 2XXX and 7XXX.

LAST DIGIT OF APPEALS TIME MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY.

LAST DIGIT OF CLAIM HOURS MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY

For EGCs 1XXX, 2XXX and 7XXX.

LAST DIGIT OF COUNSEL TIME MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY

LAST DIGIT OF EXAMINERS TIME MUST BE 0, 3, 5 OR 7
SELF-EXPLANATORY

For EGCs 1XXX, 2XXX and 7XXX.

MANUAL-ASSESS-AMT/EXAM-UNAGREED-AMT/EXAM-ASSESS-CUM NOT VALID W/NON-TAX ACT CD
SELF EXPLANATORY

MANUAL ASSESSMENT AMOUNT INVALID FOR DISP 01/02/52
ITEM #35 HAS BEEN ENTERED WITH A NO CHANGE DISPOSAL CODE (01 OR 02 OR 52)

MFT 76/DISP-CD 03/SRC-CD 44 – DEL-RET-AMT/DEL-RET-IND REQUIRED
SELF EXPLANATORY

NOL-CF-DISALLOWED-AMT/NOL-INDICATOR INCONSISTENT
IF NOL-IND = 1 OR 3, NOL-CF-DISALLOWED-AMT MUST BE PRESENT.
IF NOL-IND = 2, NOL-CF-DISALLOWED-AMT MUST NOT BE PRESENT.

NON-TAXABLE RET: MANUAL-ASSESS-AMT/UNAGREED-AMT MUST BE ZERO - USE EXAM-ADJ-AMT
NON-TAXABLE RETURN AND DISPOSAL CODE IS 03-19, 50, 54 AND 55 AND EXAM-UNAGREED-AMT AND/OR MANUAL-ASSESS-AMT IS PRESENT

PAYMENT CODE MUST BE PRESENT
PAYMENT CODE (ITEM 411) MUST BE PRESENT WITH EGC 1XXX, 2XXX & 5XXX (EXCEPTION 58XX EGC THE PAYMENT-CD IS OPTIONAL)

PRIMARY INFORMATION MUST BE PRESENT WITH EGC XXXX
PRIMARY INFORMATION MUST BE PRESENT FOR EGC 1XXX, 2XXX & 5XXX (EXCEPTION - 58XX EGC THE PRIMARY INFORMATION IS OPTIONAL)

PUSH-CD = 036 (SFR) – DELINQUENT RETURN AMT MUST NOT BE PRESENT ON AN SFR RECORD
SELF EXPLANATORY

SOURCE-CD = 31, CLM-AMT-DISALLOWED, CLM-HRS, CLM-TYPE MUST NOT BE PRESENT
SELF EXPLANATORY

SOURCE-CODE 30 NOT VALID IF THERE IS MORE THAN 1 ABSTRACT
SELF EXPLANATORY

SPECIAL PROJECT CODE XXX IS NOT VALID AFTER 199012
SPECIAL PROJECT CODE IS 101-104, 106, 107, 109, 110, 113, 114, 116, 118, 121, 122, 205, 209, 210, 225 OR 401 IS NOT VALID AFTER TAX PERIOD OF 199012.

TAX ALREADY ASSESSED (EXAM-CUM-ASSMNT-AMT) – UNAGREED-AMT MUST BE 1
SELF-EXPLANATORY

TAX ALREADY ASSESSED (MANUAL-ASSESS-AMT) – UNAGREED-AMT MUST BE 1
SELF-EXPLANATORY

TAXABLE RETURN - EXAM-ADJUST-AMT NOT VALID
SELF-EXPLANATORY

TE/GE DISP-CD/ARDI-CD INCONSISTENT
SELF-EXPLANATORY

VALID EP EXAM-TECHNIQUE-CD MUST BE PRESENT
FOR AMCLSP ONLY, TECHNIQUE CODE MUST BE 1, 2, 4, 5, 6 OR
7

**WHIPSAW-IND NOT VALID WITH DISP-CD 01, 02, 03, 04, 09 AND
56**
SELF EXPLANATORY

XXXXX MUST BE PRESENT
CLAIM AMOUNT DISALLOWED #22, CLAIM TYPE #23, AND CLAIM
HOURS #23 MUST BE ENTERED ON THE SCREEN IF A CLAIM
REJECTION DATE IS PRESENT. (XXXXX IS MISSING ITEM)
(EXCEPTION: EGC 7XXX AND EXAM-CLAIM-TYPE = F)

XXXXXX MUST BE PRESENT
PRIMARY TIN #405, PRIMARY MFT #406, PRIMARY TAX PRD #407
AND RELATED RETURN ALPHA CD #408 MUST BE ENTERED ON
THE SCREEN IF ANY OF THE FOUR ITEMS ARE PRESENT.
(XXXXXX IS THE MISSING ITEM)

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Exhibit 2.8.6-1 (01-01-2010) Command Code AMAXU

Line 1 input Display

1-10											11-20											21-30											31-80										
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0				
1	E 1					E 2					E 3					E 4					E 5					E 6					E 7												
2	E 8																																										
3																																											
22																																											
23																																											
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0			

RECORD ELEMENT DESCRIPTION LINE 1

Element	Line	Position	Description
1	1	1-5	CC AMAXU
1a	1	6	CC Modifier - "A, P, E or O"
2	1	7-18	TIN & File Source
3	1	20-21	MFT
4	1	23-28	TAX PERIOD - YYYYMM Format
5	1	30-33	CK-Digit/Name Control bbaa or AAAA
6	1	35-37	PLAN-RPT-NUM - nnn Format
7	1	39-41	EP-PLAN-NUMER - nnn

For File Source N, plan number must be entered when the MFT is 74 and 76. Valid plan numbers are 000-999. Other NMF cases, MFT's can still be entered in the usual manner.

Note: It should be noted again, that Items on Line 1 are never changed, added or corrected using CC AMAXU and a valid entry would have at least one complete item of change on line 2.

Exhibit 2.8.6-2 (01-01-2000)**Command Code AMAXU****Line 2 Input Display****1. RECORD ELEMENT DESCRIPTION LINE 2**

The data to be entered on LINE 2 is to be input from the "AIMS CORRECTION REQUEST FORM". Each terminal operator will be given a printed list of item Numbers, "AIMS CORRECTION REQUEST FORM" (SEE EXHIBIT Section) Beginning with character position 1 of Line 2, Data is entered as follows:

2.	TITLE OF FIELD	CHARACTERS
a.	Item Number	2 or 3 digit # from "AIMS CORRECTION REQUEST FORM".
b.	Hyphen	Character, must always be present after item number.
c.	DATA	(1) Field may be variable, but cannot exceed the maximum number of characters for the field. Enter as specifically stated on "AIMS CORRECTION REQUEST FORM". (2) Field may be fixed. (ALWAYS THE SAME NUMBER OF CHARACTERS).
d.	COMMA	One character position denoting end of description of data.

3. A description of Line 2 elements of input:

Element	Line	Position	Description
	2	1-2	Item Number
	2	3	Hyphen
	2	4-9	Data for Item 33 (Examiner's Name) "ALBANO".
	2	10	Comma
	2	11-12	Item Number
	2	13	Hyphen
	2	14-17	Data for Item No. 28 "1111" Examiners Time. Any valid feature code that follows a space is not processed since the blank space stops the validation of any further feature codes.
	2	18	Comma
	2	19-21	Item Number
	2	22	Hyphen
	2	23-24	Data for Item No. 403, International Exam Results. "52"

This order of elements, as described above for Line 2, may be repeated for as many data items to be entered or corrected as needed, thru line 22 of the input screen. No blank spaces are allowed in the string of items between the comma and the next item number.

Exhibit 2.8.6-3 (01-01-2010)

Command Codes AMAXUE and AMAXUO

Multiple Input Display

An example of multiple entries for lines 2 thru 22.

1-10										11-20										21-30										31-80										
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	
1	A	M	A	X	U	E 2					E 3					E 4					E 5					E 6					E 7									
2	3	3	-	A	L	B	A	N	O	,	1	8	-	4	6	5	,	2	8	-	6	7	2	,																
3																																								
22																																								
23																																								
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0

Record Element Description

Element	Line	Position	Description
6	2-22	1-2	Item Number
6	2-22	3	Hyphen
6	2-22	4-9	Data for Item 33, (Examiner's Name) "ALBANO."
6	2-22	10	Comma
7	2-22	11-12	Item Number
7	2-22	13	Hyphen
7	2-22	14-16	Data for item No. 18, (Exam Unagreed Amt, Appealed, Petitioned). "465"
7	2-22	17	Comma
8	2-22	18-19	Item Number
8	2-22	20	Hyphen
8	2-22	21-23	Data for item number 28, (Examiners Time) "672"

Exhibit 2.8.6-4 (01-01-2000)**Command Code AMAXUE/AMAXUO****Validation criteria for input fields****Variable Fields**

All item numbers described below represent variable (non-fixed) fields, which means that there is not a specific location on the screen where the input item must reside. The input is free-format and the individual item numbers are separated by commas.

Deleting Fields

Items on the TIF can be changed by the use of CC AMAXU; some items can also be deleted. To delete an item, a "D" should be entered instead of data. Those items which can be deleted are described in Exhibit 2.8.6-5.

Exhibit 2.8.6-5 (01-01-2022)
Command Code AMAXU

The following is a list of the elements that may be changed or deleted by AMAXU Command Code using the following modifiers:

ITEM	NAME	AMAXUE		AMAXUA		AMAXUP		AMAXUO	
		<u>C</u>	<u>D</u>	<u>C</u>	<u>D</u>	<u>C</u>	<u>D</u>	<u>C</u>	<u>D</u>
01	SECONDARY-SSN	X	X	X	X				
13	DISPOSAL CODE	X				X		X	
16	APPEALS CODE	X		X					
17	EO/APPEALS ISSUE CODE							X	X
18	UNAGREED AMT	X	X					X	X
19	AIMS MF UPDATE DATA	X	X					X	X
20	CLAIM REJECTION DATE	X	X	X	X	X	X	X	X
21	AMOUNT CLAIMED	X	X			X	X	X	X
22	CLAIM AMT DISALLOWED	X	X					X	X
23	CLAIM HOURS	X	X					X	X
24	CLAIMS TYPE	X	X					X	X
26	SOURCE CODE	X				X		X	
27	ACTIVITY CODE	X				X		X	
28	EXAMINERS TIME	X				X		X	
30	TECHNIQUE CODE	X				X		X	
31	EXAMINERS GRADE	X				X		X	
32	CASE GRADE	X	X			X	X	X	X
33	EXAMINERS NAME	X	X			X	X	X	X
34	EXAM ADJUSTMENT AMT	X	X					X	X
35	MANUAL ASSESSMENT AMT	X	X					X	X
37	DELIQ-RETURN-CD	X	X					X	X
38	FRAUD CONDITION	X	X					X	X
40	SPECIAL PROJECT CODE	X	X			X	X	X	X
42	ARDI CODE			X		X		X	
44	NOL CF DISALLOWED AMT	X	X					X	X
45	NOL IND	X	X					X	X
46	CREDIT CF DISALLOWED AMT	X	X					X	X

Exhibit 2.8.6-5 (Cont. 1) (01-01-2022)**Command Code AMAXU**

		AMAXUE	AMAXUA	AMAXUP	AMAXUO	
47	CF CREDIT TYPE	X	X		X	X
48	TEGE-SPECIAL-DEFINER-CD			X	X	X
49	SECONDARY-BUSINESS-CD	X		X	X	
50	EMPLOYEE-GROUP-CD	X		X	X	
54		X			X	#
57	POST OF DUTY	X				
58	XREF DLN	X		X	X	
59	AIMS-OPEN-CONTROL-NUMBER	X		X	X	
60	TC-300-IND	X	X		X	
61	PARTIAL AGREEMENT INDICATOR	X			X	
64	IRA-CD	X				
65	SURVEY-REASON-CD	X		X	X	
67	INFORMANTS-CLAIM-IND	X	X	X	X	X
68	VCAP-IND				X	X
90	VERIFIED-ASSES-IND	X	X		X	
300	EARLY-ELECT-INTO-BBA-CD	X	X			
301	NAP-DT	X	X			
302	PPA-DT	X	X			
303	MOD-WAIVER-DT	X	X			
304	MOD-REQUEST-RECVD-DT	X	X			
305	MOD-TYPE-CD	X	X			
306	MOD-DETERMINATION-LTR-DT	X	X			
307	MOD-REQUEST-DECISION-CD	X	X			
308	FPA-DT	X	X			
309	PUSH-OUT-ELECTION-DT	X	X			
310	PUSH-OUT-REVOCATION-DT	X	X			
311	PUSH-OUT-CD	X	X			
312	IU-PS-ADJ-YR-AMT	X	X			
313	IU-PUSHED-OUT-AMT	X	X			
314	IU-REDUCTION-AMT	X	X			
315	IU-ADJ-YR	X	X			

Exhibit 2.8.6-5 (Cont. 2) (01-01-2022)
Command Code AMAXU

		AMAXUE	AMAXUA	AMAXUP	AMAXUO
317	ELECT-OUT-OF-BBA-CD	X	X		
318	IRC6235A1-PPA-DEADLINE-DT	X	X		
319	MOD-EXTENSION-DT	X	X		
320	CURRENT-ADDL-MOD-DAYS-CNT	X	X		
321	CUM-ADDL-MOD-DAYS-CNT		X		
322	IRC6235A3-DT	X	X		
323	IRC6235A2-DT	X	X		
324	FPA-WAIVER-DT	X	X		
325	PUSH-OUT-PACKAGE-RECD-DT	X	X		
326	PUSH-OUT-DEFAULT-DT	X	X		
327	BBA-CHAPTER-2-2A-CD	X	X		
400	LCC-CD	X	X	X	X
401	WHIPSAW INDICATOR	X	X		X
402	IE-TIME-PERCENT	X	X		X
403	IE-DOLLAR-PERCENT	X	X		X
404	ABSTRACT CODE/DISP-CD/TIME/ RESULTS/CLAIM TIME	X			X
405	PRIMARY TIN	X			X
406	PRIMARY MFT CD	X			X
407	PRIMARY TAX PRD	X			X
408	RELATED RETURN ALPHA CD	X			X
409	ABSTRACT DELETE IND		X		X
410	AGING REASON CODE	X	X	X	X
411	PAYMENT CD	X			
412	INSTALLMENT AGREEMENT CD	X			X
413	PIA CODE	X	X		
414	DELINQUENT RETURN AMT	X	X		X
415	AMENDED RETURN AMT	X	X		X
416	FAX AGREEMENT IND	X	X	X	X
417	TRACKING CODE	X	X	X	X
418	3121Q-AMT	X	X		X

Exhibit 2.8.6-5 (Cont. 3) (01-01-2022)**Command Code AMAXU**

		AMAXUE	AMAXUA	AMAXUP	AMAXUO
419	IRS-EMPLOYEE-CD-AIMS	X			X
421	XREF-TIN	X	X	X	X
422	APPLICABLE-CREDIT-ADJ-AMT	X	X	X	
423	TEFRA-CD	X			
424	TEGE-OPEN-CASE-GRADE			X	X
425	DSUE AMT	X	X	X	
426	CRIMINAL-RESTITUTION-CD	X		X	
427	NBAP LETTER DT	X	X		
428	RR-99-40-IND	X	X		
429	MFT-CD-29-IND				X
430	TDC-CD	X	X	X	X
431	ELECTRONIC-CASE-IND	X	X		
602	EP TAXES			X	X
604	EP PENALTIES			X	X
605	ADJUSTMENT TO SBSE-TS-LB&I			X	
606	TOTAL DEDUCTIONS CLAIMED			X	X
607	TOTAL TRUST ASSETS			X	X
608	NUMBER OF PARTICIPANTS			X	
609	TYPE OF PLAN			X	
612	EP PIC NAICS CD			X	
613	EP CLOSING AGREEMENT RESULTS AMT			X	X
799	FLOWTHRU IND				X
800	APPEALS RESULTS AMT		X	X	
801	COUNSEL RESULTS AMT		X	X	
802	APPEALS ADJUSTMENT AMOUNT		X	X	
803	APPEALS GRADE		X	X	
804	APPEALS TIME		X	X	
805	COUNSEL ADJUSTMENT AMT		X	X	
806	COUNSEL GRADE		X	X	
807	COUNSEL TIME		X	X	

Exhibit 2.8.6-5 (Cont. 4) (01-01-2022)
Command Code AMAXU

		AMAXUE	AMAXUA	AMAXUP	AMAXUO
808	EXAMINATION CLM DISALLOW AMT		X	X	
809	AMOUNT OF APPEALS/COUNSEL CLAIM		X	X	
810	APPEALS/COUNSEL CLM DISALLOW AMT		X	X	
811	CLOSING CODE		X		
820	WORK UNIT NUMBER		X	X	
821	PRIOR APPEALS OFFICE CODE		X	X	

Exhibit 2.8.6-6 (01-01-2010)
Command Code AMAXU**Abstracts - Special Processing**

Item 404 consist of the Abstract Code, Disposal Code, Abstract Hours, Abstract Results and Abstract Claim Time all refer to one particular Abstract. There may be several of these groups on one record and each group will have a unique Abstract code. The entire Abstract (item 404) has to be present before CC AMAXU can make a change. If a match cannot be made between the Abstract input and a similar Abstract on the AIMS (for the TIN, MFT, Tax Period entered) then the system will assume that the Abstract input is new and it will be added to the record. If a match is made between the Abstract Code input and a similar abstract code on the TIF (for TIN, Tax Period entered) then the systems will change the Disposal Code, Abstract Hours, Abstract Results and Abstract Claim Time following the abstract referenced. If an incorrect Abstract (item 404) was entered it can be deleted by inputting the Abstract in 404 immediately followed by a "D" in item #409.

Exhibit 2.8.6-7 (01-01-2022)
Command Code AMAXUA

Validation Criteria

All items below can be deleted by entering a "D".

ITEM	DATA NAME
20	Claim Rejection Date
67	Informants Claim Ind
400	CIC LCC Code
421	XREF Tin
422	Applicable Credit Adj Amt
425	DSUE Amt
800	Appeals Results Amt
801	Counsel Results Amt
802	Appeals Adjustment Amount (Non-Taxable)
803	Appeals Grade
804	Appeals Time
805	Counsel Adjustment Amount
806	Counsel Grade
807	Counsel Time
808	Amount Disallowed - Exam Claim
809	Amount of Appeals/Counsel Claim
810	Amount Disallowed - Appeals/Counsel Claim
820	Work Unit Number
821	Prior Appeals Code

Exhibit 2.8.6-8 (01-01-2021)
Command Code AMAXUP

INPUT DISPLAY

1-10										11-20										21-30										31-80										
1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	
1	E 1				E 2										E 3		E 4				E 5				E 6				E 7											
2	E 8																																							
3																																								
22																																								
23																																								
	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0	1	2	3	4	5	6	7	8	9	0

RECORD ELEMENT DESCRIPTION LINE 1

Item	Line	Position	Description
1	1	1-6	CC AMAXUP
2	1	7-18	TIN and File Source
3	1	20-21	MFT
4	1	23-28	Tax Period
5	1	30-33	Check Digit/Name Control
6	1	39-41	Plan Number

RECORD ELEMENT DESCRIPTION LINES 2 THRU 12

- a. Lines 2 thru 12 follow the same processing rules as CC AMAXU
- b. A description of line 2 thru 12 elements of input data are as follow:

Exhibit 2.8.6-8 (Cont. 1) (01-01-2021)
Command Code AMAXUP

ITEM	DATA NAME
13	Disposal Code
20	Claim Rejection Date
21	Amount Claimed
26	Source Code
27	Activity Code
28	Examiner's Time
30	Technique Code
31	Examiner's Grade
32	Case Grade
33	Examiners Name
40	Special Project Code
42	ARDI Code
48	TEGE Special Definer Cd
49	Secondary Business Code
50	Employee Group Code
58	Renumbered DLN
59	Aims Open Control Number
65	Survey Reason Cd
67	Informants Claim Ind
410	Aging Reason Code
416	Fax Agreement Ind
417	Tracking Cd
424	TEGE-OPEN-CASE-GRADE
602	EP Taxes
604	Penalties
605	Adjustment to SBSE TS LB&I
606	Total Deductions Claimed
607	Total Trust Assets
608	Number of Participants
609	Type of Plan
612	EP PIC NAICS Code

Exhibit 2.8.6-8 (Cont. 2) (01-01-2021)
Command Code AMAXUP

ITEM	DATA NAME
613	EP CLOSING AGREEMENT RESULTS AMT

Error Messages for AMAXUP are the same as those for AMAXU. See also 6.8, Command Code AMAXUE, AMAXUA, AMAXUO and AMAXUP Error Messages.