



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.4

JANUARY 13, 2023

EFFECTIVE DATE

(01-13-2023)

PURPOSE

- (1) This obsoletes IRM 4.4.4, Audit Information Management System (AIMS) - Validity and Consistency, Procedures and Processing Instructions, Claims.

MATERIAL CHANGES

- (1) The material in this IRM is not part of the validity and consistency of AIMS and is being obsoleted.

IRM Subsection	Content Change
IRM 4.4.4.1	Previous information for "Overview/Claims" can be found in IRM 4.10.11.1.1, IRM 4.10.11.1.5, IRM 4.46.3.7, and IRM 21.5.3.2.
IRM 4.4.4.1.1	Previous information for "Determine Source" can be found in IRM Exhibit 4.4.1-1 Reference Guide, "Source Code", IRM Exhibit 4.10.11-5, and IRM 4.4.34.4.16.2.
IRM 4.4.4.2	Previous information for "Source Code 30" can be found in IRM Exhibit 4.4.1-1 Reference Guide "Source Code" and IRM Exhibit 4.10.11-5.
IRM 4.4.4.2.1	Previous information for "Invalid Source Code 30", can be found in IRM Exhibit 4.10.11-5.
IRM 4.4.4.3	Previous information for "Claim Amount" can be found in IRM Exhibit 4.10.11-6.
IRM 4.4.4.3.1	Previous information for "Computing the Amount Claimed" can be found in IRM Exhibit 4.10.11-6.
IRM 4.4.4.3.1.1	Previous information for "Application for Tentative Carryback" can be found in IRM 3.11.6.4.2, IRM Exhibit 4.10.11-2, IRM Exhibit 4.10.11-6, IRM 4.19.16.2.6, IRM 21.5.3.4.8, IRM 21.5.9.2, IRM 21.5.9.5.16, and IRM 21.5.9.5.16.4.
IRM 4.4.4.3.1.2	Previous information for "Multiple Claims for the Same Tax Year" can be found in IRM 3.11.6.3, IRM Exhibit 4.10.11-6, IRM 4.23.13.2.3, IRM 4.23.13.7, IRM Exhibit 4.23.13-1, IRM 4.46.3.7.5, and IRM 21.5.3.4.7.
IRM 4.4.4.3.1.3	Previous information for "Multiple Tax Years" can be found in IRM 3.11.6.3, IRM 4.10.8.6, IRM Exhibit 4.10.11-6, IRM 21.5.3.4.5, IRM 21.5.3.4.7, and IRM 21.5.3.4.7.2.

IRM Subsection	Content Change
IRM 4.4.4.3.1.4	Previous information for “Surveyed Claims” can be found in IRM 4.10.11.2.5, IRM 4.10.11.3.4, IRM Exhibit 4.10.11-6.
IRM 4.4.4.4	Previous information for “Disposal Codes” can be found in IRM 4.4.12.22.9, and IRM Exhibit 4.10.11-7.
IRM 4.4.4.5	Previous information for “Informal and Carryback/ Carryforward Claims” can be found in IRM 4.19.16.2.2 , IRM 4.19.16.2.4, IRM 21.5.3.4.7, and IRM 21.5.3.4.7.1.
IRM 4.4.4.5.1	Previous information for “Informal Claim” can be found in IRM 4.4.34.4.8, IRM 4.4.34.4.8.1, and IRM 4.4.12.5.22-22.10.
IRM 4.4.4.5.2	Previous information for “Carryback Claim (excess investment credit, net operating loss, etc.)”, can be found in IRM 3.11.6.4.9.2, IRM 4.19.16.2.4.3, and IRM 4.19.16.2.6.
IRM 4.4.4.5.3	Previous information for “Category A (pre-refund) Claims with Carryback Issues” can be found in IRM 3.11.6.4.9, IRM 3.11.6.4.9.1, IRM 4.19.16.2.1, IRM 4.19.16.2.2, IRM 21.5.3.4.7, IRM Exhibit 21.5.3-1, IRM Exhibit 21.5.3-2, IRM Exhibit 21.5.3-3, and IRM 21.5.9.5.17.4.
IRM 4.4.4.6	Previous information for “Claim of Right Case” can be found in IRM Exhibit 4.10.11-4.
IRM 4.4.4.6.1	Previous information for “Group Procedures” can be found in IRM 4.10.11-4, IRM 21.6.6.2.10, IRM 21.6.6.2.10.1, IRM 21.6.6.2.10.2, and IRM 21.6.6.2.10.3.
IRM 4.4.4.6.2	Previous information for “Closing Function Procedures” can be found in IRM 4.4.12.5.18.3.6, IRM 4.4.12.5.21.2.2, and IRM 4.4.12.5.24.4.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.4, dated 12-16-2011, is obsolete as of the IRM effective date.

AUDIENCE

Large Business and International (LB&I), Small Business/Self-Employed (SB/SE) and Wage and Investment (W&I) employees.

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