



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.5

JULY 1, 2024

EFFECTIVE DATE

(07-01-2024)

PURPOSE

- (1) This obsoletes IRM 4.4.5, *AIMS Procedures and Processing Instructions, Closings to Appeals*.

MATERIAL CHANGES

- (1) The material in this IRM has been incorporated in IRM 4.4.12 and is being obsoleted.

IRM Reference	Description of Change
IRM 4.4.5.1	Previous information for Overview can be found in IRM 4.4.12.12.
IRM 4.4.5.2	Previous information for Form 5344, Examination Closing Record and Form 5403, Appeals Closing Record can be found in IRM 4.4.12.13.
IRM 4.4.5.2.1	Previous information for Form 5344 - Group Responsibility can be found in IRM 4.4.12.13.1.
IRM 4.4.5.2.2	Previous information for Form 5344 - Technical Services Responsibility can be found in IRM 4.4.12.13.1.
IRM 4.4.5.3	Previous information for Non-Docketed Cases - Group Responsibility can be found in IRM 4.4.12.14.
IRM 4.4.5.3.1	Previous information for Electronic Prints of Returns can be found in IRM 4.4.12.14.1.
IRM 4.4.5.4	Previous information for Special Situations can be found in IRM 4.4.12.15.
IRM 4.4.5.5	Previous information for Skeletal Records can be found in IRM 4.4.12.16.
IRM 4.4.5.6	Previous information for Non-Master File (NMF) Returns can be found in IRM 4.4.12.17.
IRM 4.4.5.7	Previous information for Closing Related Cases to Appeals - Technical Services Responsibility can be found in IRM 4.4.12.18.
IRM 4.4.5.8	Previous information for Closing Reference Returns to Appeals (Nontaxable Returns Only) - Technical Services Responsibility can be found in IRM 4.4.12.19.
IRM 4.4.5.9	Previous information for Unagreed But No Tax Consequence (Taxable Returns Only) - Technical Services Responsibility can be found in IRM 4.4.12.20.
IRM 4.4.5.10	Previous information for Claims for Refund or Abatement can be found in IRM 4.4.12.21.
IRM 4.4.5.10.1	Previous information for Form 5344, Group Responsibility can be found in IRM 4.4.12.21.1.
IRM 4.4.5.10.2	Previous information for Form 5344, Technical Services Responsibility can be found in IRM 4.4.12.21.2.

IRM Reference	Description of Change
IRM 4.4.5.11	Previous information for Closing Cases to Other Appeals Offices - Technical Services Responsibility can be found in IRM 4.4.12.22.
IRM 4.4.5.11.1	Previous information for LB&I, International, Campus Cases can be found in IRM 4.4.12.22.1.
IRM 4.4.5.12	Previous information for Closing IRC 6707A, Failure to Include Reportable Transaction Information with Return Penalty Cases to Appeals can be found in IRM 4.4.12.23.
IRM 4.4.5.13	Previous information for Forward Case File to Appeals, Technical Services Responsibility can be found in IRM 4.4.12.24.
IRM 4.4.5.14	Previous information for Docketed (Petitioned) Cases, Technical Services Responsibility can be found in IRM 4.4.12.25.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.5, dated 12-20-2012 is obsoleted.

AUDIENCE

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

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