



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.20

JULY 25, 2012

EFFECTIVE DATE

(07-25-2012)

PURPOSE

- (1) This transmits obsolesced IRM 4.4.20, *AIMS Procedures and Processing Instructions, Missing Returns and Error Accounts*.

MATERIAL CHANGES

- (1) The content from IRM 4.4.20 dated May 1, 2003 is obsolete. This IRM is obsolesced because the information in this IRM has been incorporated into IRM 4.4.21, *Non-Examined Closings/Deleting AIMS Records*, because the subject matter is very similar. Guidance on deleting error accounts and deleting missing or unlocatable returns were updated and incorporated into IRM 4.4.21.3 and IRM 4.4.21.4 respectively.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.20 dated May 1, 2003 is obsolete as of the date of this Manual Transmittal. Guidance from this IRM has been incorporated into IRM 4.4.21, *Non-Examined Closings/Deleting AIMS Records*.

AUDIENCE

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

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