



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.21

MAY 21, 2025

EFFECTIVE DATE

(05-21-2025)

PURPOSE

- (1) This transmits revised IRM 4.4.21, AIMS Procedures and Processing Instructions, Non-Examined Closures and Deleting AIMS Records.

MATERIAL CHANGES

- (1) The title of this IRM was changed from AIMS Procedures and Processing Instructions, Non-Examined Closures to AIMS Procedures and Processing Instructions, Non-Examined Closures and Deleting AIMS Records.
- (2) Editorial changes have been made throughout this IRM. Website addresses, form references, and IRM references were reviewed and updated as necessary.
- (3) Other significant changes to this IRM include the following:

Section	Description
Title	Changed IRM title from AIMS Procedures and Processing Instructions to Audit Information Management System (AIMS) - Validity and Consistency.
Director	Updated the Director's information under Signature.
IRM 4.4.21.1	Changed the name from Overview to Purpose and Objectives. Updated the verbiage throughout.
IRM 4.4.21.1.1	Section removed. This information is now located in IRM 4.38.1.7.4.1.1, Forms to Use.
IRM 4.4.21.1.1	Added new section Background and updated verbiage throughout.
IRM 4.4.21.1.2	Section moved to IRM 4.4.21.1.4 and IRM 4.38.1.7.4.1.2.
IRM 4.4.21.1.2.1	Section removed. This information is now located in IRM 4.38.1.7.4.1.2.4, No Return Secured - Credits on Module.
IRM 4.4.21.1.2.2	Section removed. This information is now located in IRM 4.38.1.7.4.1.2.2, Reopened Records - TC 300 Indicator Present.
IRM 4.4.21.1.2.3	Section removed. This information is now located in IRM 4.38.1.7.4.1.2.3, Assessment on AIMS (Audit Information Management System)
IRM 4.4.21.1.2.4	Section removed. This information is now located in IRM 4.38.1.7.4.1.2.5, Amended Return Freeze.

Section	Description
IRM 4.4.21.1.2.5	Section removed. This information is now located in IRM 4.38.1.7.4.1.2.6, PCS Linkage.
IRM 4.4.21.1.2	Added new section Authority and updated verbiage throughout.
IRM 4.4.21.1.3	Added new section Roles and Responsibilities and updated verbiage throughout.
IRM 4.4.21.3	Updated IRM reference for Unlocatable Taxpayers.
IRM 4.4.21.3.1(3)	Added Form 2275 for Special Search information.
IRM 4.4.21.3.1.1.2	Update the procedures to remove managerial signature and the correct Status Code.
IRM 4.4.21.4.1	Section removed. This information is now located in IRM 4.38.1.7.4.2.1, Forms to Use.
IRM 4.4.21.5	Section removed. This information is now located in IRM 4.38.1.7.4.3, Surveys.
IRM 4.4.21.5.1	Section removed. This information is now located in IRM 4.38.1.7.4.3.1, Forms to Use.
IRM 4.4.21.5.1.1	Section removed. This information is now located in IRM 4.38.1.7.4.3.1.1, Managerial Approval.
IRM 4.4.21.5.1.2	Section removed. This information is now located in IRM 4.38.1.7.4.3.1.2, Form 4251, Return Charge-Out.
IRM 4.4.21.5.1.3.	Section removed. This information is now located in IRM 4.38.1.7.4.3.1.3, Form 5351, Examination Non-Examined Closings.
IRM 4.4.21.5.1.3.1	Section removed. This information is now located in IRM 4.38.1.7.4.3.1.3, Form 5351, Examination Non-Examined Closings.
IRM 4.4.21.5.1.4	Section removed. This information is now located in IRM 4.38.1.7.4.3.1.4, Form 5546, Examination Return Charge Out.
IRM 4.4.21.5.2	Section removed. This information is now located in IRM 4.38.1.7.4.3.2, Type of Return.
IRM 4.4.21.5.2.3	Section removed. This information is now located in IRM 4.38.1.7.4.3.2.3, Paperless Case File- PSP.
IRM 4.4.21.5.2.4	Section removed. This information is now located in IRM 4.38.1.7.4.3.2.4, Blocking Series (CCP/PSP).
IRM 4.4.21.6	Section removed. This information is now located in IRM 4.38.1.7.4., Disposition of the Forms.

Section	Description
IRM 4.4.21.6.1	Previously IRM 4.4.21.7.1. Updated reference to include exceptions for submitting a ZAP Approval.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.21, dated July 19, 2012 is superseded.

AUDIENCE

Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Taxpayer Services (TS), Tax Exempt and Government Entity (TE/GE), and Appeals employees.

Anthony J. Maccario
Director, Operations Support, Technology Solutions
Small Business/Self-Employed

4.4.21

Non-Examined Closures and Deleting AIMS Records

Table of Contents

- 4.4.21.1 Program Scope and Objectives
 - 4.4.21.1.1 Background
 - 4.4.21.1.2 Authority
 - 4.4.21.1.3 Roles and Responsibilities
 - 4.4.21.1.4 Program and Management Review
 - 4.4.21.1.5 Program Controls
 - 4.4.21.1.6 Terms/Definitions/Acronyms
 - 4.4.21.1.7 Related Resources
- 4.4.21.2 Special Conditions That Prevent Non-Examined Closures
 - 4.4.21.2.1 AIMS Freeze Code
 - 4.4.21.2.2 Transaction Code 424 With Push Code 036
 - 4.4.21.2.3 TC 640
- 4.4.21.3 Deleting AIMS Records - Error Accounts
 - 4.4.21.3.1 Form to Use
 - 4.4.21.3.2 Managerial Approval
 - 4.4.21.3.3 Terminal Restrictions
 - 4.4.21.3.4 Deleting Error Records on the Day of Input
 - 4.4.21.3.4.1 Limitations - Master File Records
 - 4.4.21.3.4.2 Limitations - Non-master File Records
 - 4.4.21.3.5 Deleting Error Records After the Day of Input
 - 4.4.21.3.5.1 Skeletal Records Without a Push Code
 - 4.4.21.3.5.2 Skeletal Records With a Push Code
 - 4.4.21.3.5.3 Full Records
 - 4.4.21.3.5.4 Non-Master File Records
- 4.4.21.4 Deleting AIMS Records - Missing or Unlocatable Returns
 - 4.4.21.4.1 Searching for Missing Returns
 - 4.4.21.4.1.1 Examination Not Warranted
 - 4.4.21.4.1.1.1 Originator's Procedures
 - 4.4.21.4.1.1.2 AIMS/ERCS Analyst Procedures
 - 4.4.21.4.1.2 Examination Warranted or Already in Progress
- 4.4.21.5 Non-File Account Closures
 - 4.4.21.5.1 Skeletal (TC 424) Records
 - 4.4.21.5.1.1 TC 59X Present at Master File - Skeletal (TC424) Records
 - 4.4.21.5.2 Full Records
 - 4.4.21.5.2.1 TC 59X Present at Master File - Full Records

4.4.21.6 Paperless Case File

4.4.21.6.1 Paperless Case File - Group Procedures

4.4.21.6.2 Paperless Case File - PSP

4.4.21.7 ZAP Approvals

4.4.21.7.1 Approvals

4.4.21.7.1.1 Forms to Use

4.4.21.1
(05-21-2025)
**Program Scope and
Objectives**

- (1) Purpose: This chapter covers the various ways of closing cases as non-examined closures and the deletion of records on Audit Information Management System (AIMS).
- (2) Audience: The Audience for this IRM section includes AIMS users in:
 - a. Appeals
 - b. Large Business and International (LB&I)
 - c. Small Business / Self Employed (SB/SE)
 - d. Tax Exempt and Government Entities (TE/GE)
 - e. Taxpayer Services (TS)
- (3) Policy Owner: The Director, SB/SE Technology Solutions, who is under the Director, Operations Support.
- (4) Program Owner: Exam Systems and Projects, General Exam Support System.
- (5) Primary Stakeholders: Appeals, LB&I, SB/SE, TE/GE, and TS.
- (6) Overview: This Internal Revenue Manual (IRM) Section contains explanations for items on the Audit Information Management System (AIMS) Database and AIMS Procedures and Processing Instructions, Examined Closings, Surveyed Claims, and Partial Assessments.
- (7) Program Goal: To provide fundamental knowledge of AIMS Database fields and the values applicable to those fields.

4.4.21.1.1
(05-21-2025)
Background

- (1) The AIMS programming has specific values and consistency checks for tracking AIMS inventory controls. Updating and maintaining AMDIS field values, will provide correct record keeping throughout the Examination audit process and final Examination report processing.

4.4.21.1.2
(05-21-2025)
Authority

- (1) IRM 2.8.1.1.1, Introduction to AIMS Realtime Processing, AIMS Processing Background, provides the requirement request for a new information management system, for Examination.

4.4.21.1.3
(05-21-2025)
**Roles and
Responsibilities**

- (1) Users of AIMS have the responsibilities of maintaining the data fields, on the AIMS record by, updating field values and correctly reporting closing actions taken on the taxpayers account, as determined during the audit process.

4.4.21.1.4
(05-21-2025)
**Program and
Management Review**

- (1) AIMS program reports can be found in **IRM 4.4.27**, Reports.
- (2) AIMS program reports are available to Headquarters Office and field personnel.
- (3) AIMS program reports provide timely and reliable information to monitor the current year's Examination Plan, as well as specific programs Reports and statistical tables.

4.4.21.1.5
(05-21-2025)
Program Controls

- (1) AIMS is accessed through IDRS.
- (2) A Business Entitlement Access Request System (BEARS) request must be submitted for IDRS access.

4.4 AIMS Procedures and Processing Instructions

- (3) A background investigation and managerial approval is required for IDRS access.
- (4) A Personal Identity Verification (PIV) Smart Card and Personal Identification Number (PIN) is used to sign on to IDRS.

4.4.21.1.6
(05-21-2025)

Terms/Definitions/ Acronyms

- (1) List of terms and definitions used throughout this IRM Section:

Acronym	Definition
AIMS	Automated Information Management System
CC	Command Code
DC	Disposal Code
DLN	document locator number
EGC	Employee Group Code
ERCS	Examination Returns Control System
IDRS	Information Data Retrieval System
IRM	Internal Revenue Manual
LB&I	Large Business and International
LIN	LB&I Imaging Network
MF	Master File
MFT	Master File Transaction
NMF	Non-Master File
SB/SE	Small Business / Self Employed
TC	Transaction Code
TE/GE	Tax Exempt and Government Entities
TIN	Taxpayer Identification Number
TS	Taxpayer Services

4.4.21.1.7
(05-21-2025)

Related Resources

- (1) The following table lists additional sources of guidance for Non-Examined closures and deleting AIMS records.

IRM Section	Title
IRM 4.38.1.7.4	Non-Examined Closures
IRM 4.5.1.6.7	Deleting TE/GE AIMS Records

IRM Section	Title
IRM 4.5.2	TE/GE Examined and Non-Examined Closures
IRM 4.4.27.5.4	AIMS Monthly Unmatched Corrections/Deletions

4.4.21.2

(07-19-2012)

Special Conditions That Prevent Non-Examined Closures

- (1) Certain conditions prevent closing a case as non-examined. The condition must be resolved before a data base can be closed as non-examined.

4.4.21.2.1

(07-19-2012)

AIMS Freeze Code

- (1) AIMS Freeze Codes A - T, V, W, Y and 1 - 9 must be released before the case can be closed.
- (2) AIMS Freeze Codes U and X will not prevent a non-examined closure.
- (3) AIMS Freeze Code Z will prevent a non-examined closure if the DC disposal code is 29.

4.4.21.2.2

(07-19-2012)

Transaction Code 424 With Push Code 036

- (1) This input generates a Substitute for Return TC 150.
- (2) A TC 570 is generated if a credit is on the module.
- (3) Do not remove the TC 570. The credit will move to excess collection file 5 years after the last TC was input.

4.4.21.2.3

(07-19-2012)

TC 640

- (1) Records cannot be closed non-examined if there is an advance payment, TC 640, on the module. The TC 640 must be resolved.
- (2) You must determine the reasons(s) the taxpayer made an advance payment of deficiency on a tax period that is being surveyed.
 - a. Research Information Data Retrieval System (IDRS) and AMDIS to determine if posting errors, cycling problems or examination errors caused the advance payment to post to an incorrect tax module.
 - b. Check the spouse's taxpayer identification number (TIN) for possible incorrect posting of the payment.
 - c. Secure the payment document to screen for use of the wrong TIN, tax period, or other data that caused the TC 640 to be posted incorrectly.
 - d. Contact with the taxpayer may be necessary to determine why the payment was made.
- (3) If the TC 640 was used in error, reverse the TC 640 and post the correct transaction as appropriate by submitting Form 3870, Request for Adjustment.
- (4) If the payment was posted to the incorrect module, determine the correct TIN or tax period and input a credit transfer. See IRM 4.4.3, Credit Transfers and Reprocessing Returns, for procedures on credit transfers.

4.4 AIMS Procedures and Processing Instructions

- (5) If research indicates the TC 640 posted correctly but there is no correlating posted or pending assessment on the module and the assessment statute expiration date (ASED) is imminent, determine whether a quick assessment is required. Take all appropriate measures to ensure that any required assessment is posted to the account and/or assigned a timely document locator number (DLN) prior to the expiration of the ASED.

4.4.21.3 (05-21-2025)

Deleting AIMS Records - Error Accounts

- (1) There are times when a record is established on AIMS incorrectly or erroneously and must be deleted.
- (2) An account would be considered an erroneous opening, if, for example, the wrong year was opened on AIMS/ERCS (Examination Returns Control System), or incorrect taxpayer information was entered (the TIN used was for a taxpayer other than the one selected for examination).
- (3) If a return was received as a result of the erroneous opening, it should be refiled under its current DLN and the AIMS controls closed as an error account. DC 33 does not generate a refile Document Locator Number.

Note: There is never a need to refile an electronic print. The electronic print should be shredded.

4.4.21.3.1 (05-21-2025)

Form to Use

- (1) Form 10904, Request for Deletion from AIMS/ERCS, must be completed in full.
- (2) A detailed explanation and sufficient documentation should be provided to the AIMS/ERCS Analyst to explain why the account should be considered an erroneous opening. A list of the Area/Campus AIMS/ERCS personnel can be found at: *AIMS Personnel Listing for Campus Exam*.
- (3) State whether the record needs to be removed from AIMS **and** ERCS or just ERCS.
- (4) DC 33 will be used to remove a record.

4.4.21.3.2 (07-19-2012)

Managerial Approval

- (1) The requester and the requester's manager will sign Form 10904.

4.4.21.3.3 (07-19-2012)

Terminal Restrictions

- (1) If you are on an area office network, you can only delete records within your area office.
- (2) If you are on a campus network, you can delete any record with an area office serviced by your campus.
- (3) EGC 5XXX records can only be deleted from a campus terminal.

4.4.21.3.4 (07-19-2012)

Deleting Error Records on the Day of Input

- (1) All records can be deleted on the same day they were input.

- 4.4.21.3.4.1
(05-21-2025)
Limitations - Master File Records
- (1) One thousand (1,000) AM424Ds can be input per computing campus per day. If more than 1,000 records are input on the same day, you will get a Request Completed response but they will reject during the end-of-day run and manual TC 421s must be input.
 - (2) If your office needs to delete more than 300 records using AM424D on the same day of input, contact the SB/SE Headquarters AIMS Analyst. If necessary, the SB/SE Headquarters AIMS Analyst will coordinate with other requests.
- 4.4.21.3.4.2
(07-19-2012)
Limitations - Non-master File Records
- (1) The following rules apply after the day of input. The group is responsible for monitoring its TC 424 overage listing and to take the appropriate steps to correct problems. The group will prepare Form 10904 and send to the local AIMS/ERCS analyst after securing the proper managerial approval.
- 4.4.21.3.5
(07-19-2012)
Deleting Error Records After the Day of Input
- (1) The following rules apply after the day of input. The group is responsible for monitoring its TC 424 overage listing and taking the appropriate steps to correct problems. The group will prepare Form 10904, secure managerial approval and send to the local AIMS/ERCS analyst.
- 4.4.21.3.5.1
(05-21-2025)
Skeletal Records Without a Push Code
- (1) Skeletal records without push codes that have been on the data base for over 15 days can be deleted. They are called Hanging TC 424 Records and usually occur due to a computer problem.
 - (2) They will appear on the TC 424 Overage Report after 30 days. Enter Hanging TC 424 Record Over 30 Days - AM424D and TC 421 requested on the Form 10904.
- 4.4.21.3.5.2
(07-19-2012)
Skeletal Records With a Push Code
- (1) For true error accounts, complete Form 10904 to request the record be deleted.
Note: You must wait 15 days from the Opening-Creation date (or 30 days if the push code is 036) before requesting that the record be deleted.
 - (2) If the case is not an error account, it must not be deleted but closed with the appropriate disposal code.
- 4.4.21.3.5.3
(07-19-2012)
Full Records
- (1) Prepare Form 10904 and request a DC 33 be input.
- 4.4.21.3.5.4
(07-19-2012)
Non-Master File Records
- (1) There are no restrictions on deleting non-Master File (NMF) records. Check the box for a Command Code (CC) AMNOND on the Form 10904.
- 4.4.21.4
(05-21-2025)
Deleting AIMS Records - Missing or Unlocatable Returns
- (1) This section provides procedures for missing or unlocatable returns.
Note: This section does **not** apply to unlocatable taxpayers. See IRM 4.10.2.8.6, Case Closing Procedures if the Taxpayer Cannot be Located, for additional information.

4.4 AIMS Procedures and Processing Instructions

4.4.21.4.1
(05-21-2025)

Searching for Missing Returns

- (1) On examination cases where the original return is missing, every attempt should be made to locate the return if the examination cannot be conducted using an electronic print.

Note: LB&I Imaging Network (LIN) Images are considered original returns for purposes of this section.

- (2) If the return is not received within two months from the initial request, a follow-up request should be performed. If there is information on the return charge out or on IDRS controls indicating the return is in another function, contact the function/employee to determine if the return can be forwarded to Examination.
- (3) If the return was received and subsequently lost, Special Search Form 2275, Records Request Charge and Recharge, must be submitted.

4.4.21.4.1.1
(07-19-2012)

Examination Not Warranted

- (1) If it is determined that an examination is not warranted, the account can be approved for closing.

4.4.21.4.1.1.1
(05-21-2025)

Originator's Procedures

- (1) The Form 10904 must be prepared and all supporting documentation attached. Update to Status Code 41 and forward the package to the Area AIMS/ERCS Analyst.
- (2) Accounts should not be closed without a written request on Form 10904 signed by the requester and the requester's manager. Sufficient documentation must be attached that allows the AIMS/ERCS analyst to evaluate the closing request.
- (3) A current transcript (TXMODA, IMFOLT, or BMFOLT), AMDISA full display, or a TC 424 skeletal record and/or Form 5546, Examination Return Charge Out Sheet, is required for all requests to delete the AIMS record. If a follow-up request for the return was input, appropriate documentation should also be attached.
- (4) DC 29 (Missing Return) will be used.

4.4.21.4.1.1.2
(05-21-2025)

AIMS/ERCS Analyst Procedures

- (1) The AIMS/ERCS Analyst will review the missing return research and advise management of any potential statute problems.
- (2) If the AIMS/ERCS Analyst determines the group/function has taken all appropriate actions, the AIMS/ERCS Analyst should approve the Form 10904, update to Status Code 42.
- (3) If the AIMS/ERCS Analyst determines the group/function has not taken all appropriate research actions, Form 10904 will be returned and updated to the previous status code.
- (4) The approved Form 10904 should be forwarded to the terminal input area for closure. Unless area instructions provide otherwise, the forms will be retained, in searchable order, by the AIMS/ERCS Analyst for one year following input.

4.4.21.4.1.2
(07-19-2012)

**Examination Warranted
or Already in Progress**

- (1) If it is determined that an examination is warranted or is already in progress, and all attempts to locate the return are unsuccessful, and an electronic print is not sufficient, contact with the taxpayer should be made to secure the necessary information to complete the examination. This could be a copy of the return, claim, examination report, etc.
- (2) If the original return was received and subsequently lost, or if the return was examined and the case file cannot be located, the following procedures will be used to reconstruct the case file when a copy cannot be secured from the taxpayer:
 - a. The examining function will prepare a **"DUMMY"** return and annotate at the top of the return **"ORIGINAL DESTROYED/MISSING/LOST"**.
 - b. The file must include documentation to support the preparation of the **"DUMMY"** return, specifically information on the efforts made to locate the missing/lost return.
 - c. The file must also contain an electronic print of the account, a copy of the examination report, and a current AIMS print.
- (3) Close the examination using normal procedures. Identify the closure as being "Closed Using a DUMMY."

4.4.21.5
(07-19-2012)

**Non-Filer Account
Closures**

- (1) This section provides procedures for closing cases where no return has been filed and an examination is not warranted.

4.4.21.5.1
(07-19-2012)
**Skeletal (TC 424)
Records**

- (1) CC AM424D is used to delete skeletal records if the Opening-Creation Date is at least 15 days from the current date (30 days if Push Code 036 is used).
- (2) DC 36 through 41 are valid for non-filer non-examined closures.
- (3) CC AM424D will generate the TC 421.

4.4.21.5.1.1
(07-19-2012)
**TC 59X Present at
Master File - Skeletal
(TC424) Records**

- (1) CC AM424D with a DC 36 through 41 will generate a TC 59X which will close the Master File controls. If a disposal code is not input, and there is a TC 59X at Master File, it will remain open.

If the DC is:	Then Master File will generate a:
36	TC 590 CC 52
37	TC 594 CC 58
38	TC 594 CC 59
39	TC 591 CC 50
40	TC 593 CC 57
41	TC 590 CC 53

4.4 AIMS Procedures and Processing Instructions

4.4.21.5.2 (07-19-2012) Full Records

- (1) CC AMSOC is used to close non-examined non-filer cases.
- (2) DC 36 through 41 are valid for non-filer non-examined closures.
- (3) AMSOC will generate a TC 421.

4.4.21.5.2.1 (07-19-2012) TC 59X Present at Master File - Full Records

- (1) CC AMSOC with a DC 36 through 41 will generate a TC 59X which will close the Master File controls. If the disposal code is not input, and there is a TC 59X at Master File, it will remain open.

If the DC is:	Then Master File will generate a:
36	TC 590 CC 52
37	TC 594 CC 58
38	TC 594 CC 59
39	TC 591 CC 50
40	TC 593 CC 57
41	TC 590 CC 53

4.4.21.6 (05-21-2025) Paperless Case File

- (1) Cases that contain an original return, a substitute for return (SFR), an electronic print, or those that are paperless can be surveyed.

4.4.21.6.1 (05-21-2025) Paperless Case File - Group Procedures

- (1) If the only paper in the case file is an electronic print, (BRTVUE, CDE, TRDBV, TRPRT, TRDBB, IMFOLT, TXMOD) and no Form 1900, **Income Tax Survey, After Assignment**, no workpapers, etc., and the original return was **NOT** requested (line 8 on page 2 of the AMDISA does not state **Return Requested**), a paperless closure can be requested.

Note: LIN Images are considered an electronic print for purposes of this section.

Note: If the return was requested but the return was identified as an Electronic Filing System (ELF) or Modernized E-File (MeF) return, the words "MeF/ELF Return Requested" will be displayed and a paperless closure is allowed. If an original return has been requested, then the paperless process cannot be used.

- (2) The disposal codes to be used on a paperless closure are: 31, 32, and 42.

Note: For LB&I cases, LB&I requires a Survey Reason Code (SRC) for all DC 31/32 closures. If the SRC is "E" (Other), an LB&I Survey Form or Form 1900 is also required and will be maintained in CCP along with the Form 5351 for three years.

- (3) Prepare Form 5351 as stated above and Form 3210, Document Transmittal.
- (4) Update the return to Status Code 51 on ERCS.

- (5) Fax the Form 5351 and Form 3210 to CCP:

- Cincinnati: 859-669-2674
- Memphis: 901-786-7106
- Ogden: 801-620-2103

4.4.21.6.2
(05-21-2025)
**Paperless Case File -
PSP**

- (1) Close the case on ERCS to Status Code 90 using Disposal Code 20 - 22, 25, 31, 32, 35, and 42.

4.4.21.7
(07-19-2012)
ZAP Approvals

- (1) Occasionally, due to program problems, records are unprocessable which means the only way to remove the record is to request a "ZAP." This is a special utility that only the IDRS User Support Staff at the campus can input. See the following link for the contact list for the campus IDRS user support: *AIMS ERCS SETTS SSIVL and Tableau Headquarters Contact Listing*.

4.4.21.7.1
(07-19-2012)
Approvals

- (1) Approval by SB/SE Headquarter AIMS Analyst must be secured before the ZAP request can be completed.
- (2) Follow local procedures on obtaining the ZAP approval. Some Area offices request the ZAP approval before they submit the paperwork to the IDRS staff. Other offices have the IDRS staff request the ZAP approval.
- (3) ZAP approval will not be given if the;
- a. The taxpayer (or representative) has been contacted,
 - b. Taxpayer records have been inspected,
 - c. Time has been charged to the case or,
 - d. AIMS record can be removed in any other manner such as CC AMSOC/CC AMCLS or allowing the AIMS record to age off of the data base.

4.4.21.7.1.1
(07-19-2012)
Forms to Use

- (1) Form 6759, Request for Taxpayer Data, is used to request an account be zapped.
- (2) Attach the following supporting documentation to the request:
- a. Current IDRS printout of AMDISA
 - b. Written explanation of the zap request
 - c. IDRS number of the requester

