



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.33

DECEMBER 20, 2024

## EFFECTIVE DATE

(12-20-2024)

## PURPOSE

- (1) This transmits a partial revision of IRM 4.4.33, Audit Information Management System (AIMS) - Validity and Consistency, Transfers.

## MATERIAL CHANGES

- (1) The following significant changes were made during this IRM update.

IRM Reference	Description
Purpose	The Title has been changed to Audit Information Management System (AIMS) - Validity and Consistency, Transfers.
4.4.33.1	Changed the title to Program Scope and Objectives.
4.4.33.1.1	Created new subsection titled Background. Updated verbiage throughout
4.4.33.1.2	Created new subsection titled Authority. Updated verbiage throughout.
4.4.33.1.3	Created new subsection titled Roles and Responsibilities. Updated verbiage throughout.
4.4.33.1.4	Created new subsection titled Program Management and Review. Updated verbiage throughout.
4.4.33.1.5	Created new subsection titled Program Controls. Updated verbiage throughout.
4.4.33.1.6	Created new subsection titled Terms and Acronyms. Updated verbiage throughout.
4.4.33.1.7	Created new subsection and table titled Related Resources. Updated verbiage throughout.
4.4.33.2.1	Updated the verbiage for better clarity.

IRM Reference	Description
4.4.33.2.2	The material in this section is obsolete. The AIMS check was removed when Primary Business Codes for Large Business and International were realigned in 2018.
4.4.33.2.3	The information contained in this section has been renumbered to IRM 4.4.33.2.
4.4.33.2.4	The information contained in this section has been renumbered to IRM 4.4.33.2.3.
4.4.33.2.4.1	The information contained in this section has been renumbered to IRM 4.4.33.2.3.1.
4.4.33.2.5	The information contained in this section has been renumbered to IRM 4.4.33.4.
4.4.33.2.6	The information contained in this section has been renumbered to IRM 4.4.33.5.
4.4.33.2.3	Updated the verbiage for better clarity.
4.4.33.2.4.1	Updated the citation and added the title to the IRM reference.
4.4.33.2.5	Corrected the referenced IRM exhibit with the new IRM reference and title.
4.4.33.2.6	Updated the table to reflect the updated PBC's.
4.4.33.2.7	Updated the verbiage for better clarity.
4.4.33.3	Updated multiple citations and added the titles to the referenced forms.
4.4.33.4.1	Updated the section title to correct the PBC.
4.4.33.4.1(1)	Updated the citation and added the title to the IRM reference.

<b>IRM Reference</b>	<b>Description</b>
4.4.33.4.1(1)(1)	Removed the steplist and added an alphalist. Also updated the IRM reference and citation and corrected the title to the IRM reference.
4.4.33.4.1(2)	Updated the citation and added the title to the IRM reference.
4.4.33.4.1(2)(1)	Removed the steplist and added an alphalist. Also updated the citation and added the title to the IRM reference.
4.4.33.4.1(2)(2)	Removed the steplist and added an alphalist.
4.4.33.4.1(2)(3)	Removed the steplist and added an alphalist.
4.4.33.4.1(2)(4)	Updated the website URL to the current Exam Systems Knowledge Base.
4.4.33.4.1(2)(5)	Removed the steplist and added an alphalist.
4.4.33.4.2	Updated the section title to correct the PBC.
4.4.33.4.2(1)	Updated the citation and added the title to the IRM reference.
4.4.33.4.3(1)	Updated the citation and added the title to the IRM reference.
4.4.33.4.3(3)	Updated the citation and added the title to the IRM reference.
4.4.33.4.4	Updated the verbiage for better clarity.
4.4.33.4.6.1	Updated the citation and added the title to the referenced form.
4.4.33.4.6.2	Updated multiple citations, added the titles to the referenced forms, and updated the verbiage for better clarity.
4.4.33.4.6.3(2)(1)	Updated the citation and added the title to the referenced form.
4.4.33.4.6.3(2)(2)	Updated the citation and added the title to the referenced form.

<b>IRM Reference</b>	<b>Description</b>
4.4.33.4.6.3(2)(3)	Updated the citation and added the title to the referenced form.
4.4.33.4.6.3(2)(4)	Updated the citation and added the title to the referenced form.
4.4.33.4.6.4(1)	Updated multiple citations and added the titles to the referenced IRM and forms.
4.4.33.4.7	Updated the verbiage for better clarity and updated the website URL to the current Exam Systems Knowledge Base.
4.4.33.6.3	Updated the outdated and disbanded SBC with the current SBC.
4.4.33.8	Updated the verbiage for better clarity.
4.4.33.8.1	Updated the verbiage for better clarity.
Exhibit 4.4.33-1	Updated the outdated PBC.

**EFFECT ON OTHER DOCUMENTS**

This material supersedes IRM 4.4.33 dated April 13, 2010.

**AUDIENCE**

IRS Independent Office of Appeals (Appeals), Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Taxpayer Services (TS) Employees.

Signed by Anthony J. Maccario  
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4.4.33  
Transfers

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4.4.33.1  
(12-20-2024)  
**Program Scope and Objectives**

- (1) Purpose: This transmits revised information used in transferring returns to another examination group, other IRS Divisions, or another outside agency.
- (2) Audience: Appeals, Large Business and International (LB&I), Small Business/Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), and Taxpayer Services (TS) employees transferring cases.
- (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 Systems Support.
- (5) Primary Stakeholders: Appeals, LB&I, SB/SE, TE/GE, and TS.

4.4.33.1.1  
(12-20-2024)  
**Background**

- (1) This chapter provides instructions for transferring returns once it has been determined that a transfer is warranted per IRM 4.11.29, Transfer of Returns Open for Examination.

4.4.33.1.2  
(12-20-2024)  
**Authority**

- (1) IRM 2.8.1, Introduction to AIMS REALTIME Processing provides the requirement for a new information management system for Examination.

4.4.33.1.3  
(12-20-2024)  
**Roles and Responsibilities**

- (1) Users of Audit Information Management System (AIMS) have the responsibility of maintaining the data fields on the AIMS records by updating field values correctly and reporting closing actions taken on the taxpayer's (TP) account, as determined during the audit process.
- (2) Users of AIMS have the responsibility of maintaining the final closing actions to complete the adjustment to be sent to Master File (MF) and to ensure AIMS and examination results are correct.

4.4.33.1.4  
(12-20-2024)  
**Program Management and Review**

- (1) AIMS program reports are available to Headquarters Office and field personnel.
- (2) 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.

4.4.33.1.5  
(12-20-2024)  
**Program Controls**

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

4.4.33.1.6  
(12-20-2024)  
**Terms and Acronyms**

(1)

Acronym	Definition
AIMS	Audit Information Management System
ASED	Assessment Statute Expiration Date
CC	Command Code
CCP	Centralized Case Processing
CI	Criminal Investigation
DC	Disposal Code
EGC	Employee Group Code
ERCS	Examination Returns Control System
LB&I	Large Business and International
MF	Master File
MFT	Master File Tax
NAICS	North American Industry Classifi- cation System
NMF	Non-Master File
PBC	Primary Business Code
PICF	Partnership Information Control File
PSP	Planning and Special Projects
SAA	Shared Administrative Associate
SBC	Secondary Business Code
SB/SE	Small Business/Self-Employed
SFR	Substitute For Return
TC	Transaction Code
TE/GE	Tax-Exempt and Government Entities
TS	Taxpayer Services

4.4.33.1.7  
(12-20-2024)  
**Related Resources**

(1) The following table lists some additional sources of guidance for transferring returns.



IRM Section	Title
1.4.40.4	SB/SE Field and Office Examination Group Manager
4.1.1.6.23	Transfers
4.11.29	Transfer of Returns Open for Examination

4.4.33.2  
(04-13-2010)  
**Transfer Restrictions**

- (1) Not all cases can be transferred. Cases meeting the following criteria cannot be transferred.

4.4.33.2.1  
(12-20-2024)  
**AIMS Freeze Code Present**

- (1) If there is an AIMS freeze code of A-G, I-J, L, Q-S, or V-W which are local freeze codes present on the case, the transfer will be blocked. You must contact the appropriate coordinator and have the local AIMS freeze code removed before a case can be transferred.

4.4.33.2.2  
(12-20-2024)  
**PICF Code**

- (1) If the Partnership Information Control File (PICF) Code is 9, the error message "CANNOT TRANSFER, PICF CODE - 9" will be displayed. The PICF code should automatically update out of 9 after the scheduled weekly update. The Command Code (CC) AMSOC with DC 30 can be reinput at that time.

4.4.33.2.3  
(04-13-2010)  
**Skeletal Records**

- (1) Skeletal records cannot be transferred. AIMS will reject the input with the error message "CANNOT TRANSFER - TC 424 RECORD".

4.4.33.2.3.1  
(12-20-2024)  
**Non-Filer Case**

- (1) If you determine that a non-filer case must be transferred, create a Substitute for Return (SFR) per IRM 4.4.9, Delinquent and Substitute for Return Processing. The transfer can be input after the AIMS base becomes a full record.

4.4.33.2.4  
(12-20-2024)  
**Source Code**

- (1) Records with Source Code 45 cannot be transferred. The error message "Source-Code/Disposal-Code Inconsistent" will be displayed if the record attempting to be transferred has a Source Code of 45. See IRM 1.4.40.4.2.1(3) Requisition of Returns for additional information.

4.4.33.2.5  
(12-20-2024)  
**Statute of Limitations**

- (1) The Assessment Statute Expiration Date (ASED) must be within the time frames below. These are the time frames that are programmed into AIMS.

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If the transfer is from PBC	to PBC	Then the time remaining on the statute must be
190-194 or 295-299 or 398	190-194 or 295-299 or 398	7 months or more*
190-194, or 295-299 or 398	201-207, 212-214	13 months or more**
190-194 or 295-299 or 398	320-328, 330	7 months or more*
201-207, 212-214,	190-194 or 295-299 or 398	13 months or more**
201-207, 212-214,	201-207 or 212-214	13 months or more**
201-207, 212-214,	320-328, 330	7 months or more*
320-328, 330	190-194 or 295-299 or 398	13 months or more**
320-328, 330	201-207 or 212-214	13 months or more**
320-328, 330	320-328, 330	7 months or more*

### Special Situations

\*If a return is received with less than 6 months left on the statute, the transfer-in clerk will refer the case to their manager to determine if case will be accepted. These time frames are to allow for processing and mailing time.

\*\*If a return is received with less than 12 months left on the statute, the transfer-in clerk will refer the case to their manager to determine if case will be accepted. These time frames are to allow for processing and mailing time.

(2) A transfer that does not meet the time frame criteria, cannot be input unless

- the Source Code is 30 (claim for refund), or 32 (carryback refund), or
- the joint investigation indicator is set (NMF only), or
- TC 910-914 is present on AIMS, or
- Master File Tax (MFT) Code is 06, or
- the Aging Reason Code is 53 which is used for Audit Reconsideration cases,
- an ASER with alpha characters (excluding FF) have been used to update the AIMS statute date.

**Note:** An ASER with the alpha characters of ZZ is used to update the statute date temporarily to allow the transferring of the database. Approval must be received from the gaining office before ZZ can be input. A copy or note as to who approved the transfer should

be put in the case file that is being transferred in case there is a question as to who approved the transfer. Gaining office must update back to correct ASED upon receipt of the case file and database.

- (3) Records that do not meet the criteria above should be returned to the originator with a copy of the reject message "CANNOT TRANSFER - STATUTE HAS LESS THAN 7 or 13 MONTHS REMAINING".

4.4.33.2.5.1  
(04-13-2010)  
**Transfer Out Time  
Frames**

- (1) Following are the transfer-out time frames programmed into AIMS.

4.4.33.2.6  
(12-20-2024)  
**TE/GE Case**

- (1) If the PBC is 4XX, you cannot transfer to a PBC of 1XX, 2XX or 3XX. The error message "TIF PBC = 4, CANNOT TRANSFER TO XXX (XXX = INPUT PBC)" will be displayed. If Exam agrees to give the case to TE/GE, Exam must close the case with a DC 33. TE/GE must wait until the AIMS database ages before TE/GE can establish the case on AIMS in PBC 4XX.
- (2) If the PBC is 1XX, 2XX or 3XX, you cannot transfer to a PBC 4XX. The error message "TIF PBC = 4XX, CANNOT TRANSFER TO XXX" will be displayed. If TE/GE agrees to give the case to Exam, TE/GE must close the case with a DC 33. Exam must wait until the AIMS database ages before Exam can establish the case on AIMS in PBC 1XX, 2XX or 3XX.

4.4.33.3  
(12-20-2024)  
**Form to Use**

- (1) Use Form 3185, Transfer of Return, for transfers in which the PBC will change. See IRM 4.11.29, Transfer of Returns Open for Examination, for instructions on the completion of Form 3185, Transfer of Return.
- (2) Use Form 3210, Document Transmittal for all other types of transfers such as within area or industry.

4.4.33.4  
(04-13-2010)  
**Special Rules for Certain  
Types of Transfers**

- (1) The following are the most common types of transfers:

4.4.33.4.1  
(12-20-2024)  
**Transfers Between Area  
Offices (including PBC  
330) or Between  
Industry and Area Office**

- (1) In addition to the procedures in IRM 4.11.29, Transfer of Returns Open for Examination, the group's Shared Administrative Assistant (SAA) must take the following steps when transferring out a return.
  - a. Update ERCS to Status Code 41, Disposal Code (DC) 30 and forward case to the Transfer-Out Coordinator in your area or support area. See IRM 4.1.1.6.23, Transfers, for additional information.
- (2) In addition to the procedures in IRM 4.11.29, Transfer of Returns Open for Examination, the Transfer-Out Coordinator must take the following steps when transferring out a return.
  - a. Transfer the database on the Examination Returns Control System (ERCS). Enter the PBC of receiving office. See Exhibit 4.4.33-1 for a list of states and the corresponding PBC. If the PBC is 212-214 or 320-328, also enter the Secondary Business Code (SBC) and Employee Group

## 4.4 Audit Information Management System (AIMS) – Validity and Consistency

Code (EGC). ERCS will generate the CC AMSOC, DC 30 to update AIMS. If the PBC changes, AIMS will generate a TC 429 to MF and the TC 42X PBC will change to reflect the new PBC.

- b. After the AMDISA reflects the transfer, print a copy of the AMDISA and place it inside the file folder.
- c. Place a copy of the Form 3185, Transfer of Returns, in the case file and another copy in a suspense file.
- d. Send the case to the transfer-in address of the new PBC. The transfer-In addresses can be found at: *Contact List*.
- e. Wait for the receiving industry or area to return an acknowledgment copy of Form 3185, Transfer of Returns. Follow-up if you have not received a receipted Form 3185. If the receiving office has updated the case from the transfer EGC, consider this acknowledgement that they received the case file.

### 4.4.33.4.2 (12-20-2024) Between Industries (excluding PBC 330)

- (1) In addition to the procedures in IRM 4.11.29, Transfer of Returns Open for Examination, the LB&I group SAA must take the following steps when transferring a return between industries.
  1. Transfer the database on ERCS which will generate a CC AMSOC, DC 30 to update AIMS. The PBC, SBC and EGC of the receiving office are required. EGC 1917 is not valid as the new EGC unless the prior EGC is 1000, 1014, 1017, 1099, or 1917.
  2. Print AMDISA and place it inside the file folder.
  3. Retain a copy of the Form 3185, Transfer of Return and place in a suspense file.
  4. Mail the case.
  5. Wait for the receiving industry to return an acknowledgment copy of Form 3185, Transfer of Return. Follow-up if you have not received a receipted Form 3185. If the receiving office has updated the case from the transfer employee group code, consider this acknowledgement that they received the case file.

### 4.4.33.4.3 (12-20-2024) Transfers from Campus to Industry/Area

- (1) Immediately after selection of returns for campus examination, Form 5546 , Examination Return Charge-Out Sheet must be checked for the presence of a related year open message.
- (2) If Form 5546, Examination Return Charge-Out Sheet indicates that a related year is open with an EGC other than 5XXX, AIMS research is required to determine the current status.

If the current status of the related return is	Then
less than 10	retain for examination
greater than 10	transfer to the industry or area - include an AMDIS print in case file to allow for easier association with the related return

- (3) Campus unagreed cases are to be transferred to the area office for an interview before the case is closed to Appeals. See IRM 4.19.13.11, Taxpayer Replies for more information.

4.4.33.4.4  
(12-20-2024)

**Transfers from Campus to Campus**

- (1) When the case needs to be examined by the Campus (EGC 5XXX), use PBC X9X
- (2) Between campuses (field cases)

**Note:** When a field case needs to be transferred from one Campus Classification or Centralized Files Unit to another Classification or Centralized Files Unit, transfer to PBC 201 - 207. Do not use PBC X9X, that is reserved for campus exam (EGC 5XXX) cases only. If the case is already in a status code greater than 08, forward the case to the appropriate Planning and Special Programs (PSP) office, not the Campus.-

4.4.33.4.5  
(04-13-2010)

**Transfers from Area Office to Campus**

- (1) Other than transfers to PBC 295 or 398 which is where the Campus TEFRA Units (CTU) are located, it is extremely rare that a case needs to be transferred from the area office to a campus so AIMS blocks these types of transfers. If a record does not have a PICF code of 1-8 or an AIMS Freeze Code of 6, a transfer is not permitted from the area to the campus. If a record does have a PICF code is 1-8 or an AIMS Freeze Code of 6, a transfer to PBC 295 or 398 is permitted. Contact the AIMS Coordinator at the campus for assistance if a transfer is required. If the database is to be transferred back to the prior PBC, the AIMS Coordinator at the prior PBC can input the transfer. If the database is to be transferred to a different campus PBC, the AIMS Coordinator at the local campus must input the CC AMSOC.

4.4.33.4.6  
(04-13-2010)

**Transfer to Other Functions**

- (1) The following are procedures for transferring returns to other divisions before the examination is started or completed.

4.4.33.4.6.1  
(12-20-2024)

**To Appeals**

- (1) Complete Form 5344 , Examination Closing Record using DC 12 in (Item 13), an Appeals Code (Item 16), and \$1 in Unagreed Amount Appealed/Docketed (Item 18).

4.4.33.4.6.2  
(12-20-2024)

**To Another Agency**

- (1) If transferring the case to another agency such as the Department of Justice, complete Form 5344, Examination Closing Record using DC 12 (Item 13) and \$1 in the Manual Assessment Amount (Item 35). Attach a copy of the face of the return and Form 2275, Records Request, Charge and Recharge to the Form 5344 , Examination Closing Record. CCP will forward Form 2275 , Records Request, Charge and Recharge to the campus files function to recharge the administrative file and original return to the requesting agency. Send the administrative file and original return to the requesting agency.

4.4.33.4.6.3  
(12-20-2024)

**To Criminal Investigation**

- (1) If a tax adjustment is being considered, then update the status code to:
  - a. 17 - When it is agreed by the examiner, group manager and the Fraud Referral Specialist, that potential for fraud exists.
  - b. 18 - When the case has been accepted by Criminal Investigation.

- c.

A locally defined Fraud Suspense Status Code— when the case is being suspended out of the group awaiting completion of the criminal case.
- (2)

If a tax adjustment is not to be made, then the following steps should be followed:

1.

Prepare Form 10904, Request for Record Deletion from AIMS/ERCS and survey the return using an electronic print using DC 31 or 32.

2.

Complete Form 2275, Records Request, Charge and Recharge with the TC 150 Document Locator Number (DLN) with recharge information.

3.

Send the original Form 2275, Records Request, Charge and Recharge, to the campus.

4.

Send the original return (with a copy of Form 2275, Records Request, Charge and Recharge attached) to the requester.

4.4.33.4.6.4  
(12-20-2024)  
To Division Counsel

- (1)

Use same procedures as outlined in IRM 4.4.33.4.6.3, To Criminal Investigation but use the locally defined status code for Counsel Suspense Referrals.

4.4.33.4.6.5  
(12-20-2024)  
Form 2275, Records Request Charge and Recharge

- (1)

See IRM 3.5.61.6, Document Requests - Forms Used to Request Returns/ Documents for an example of a completed Form 2275, Records Request, Charge and Recharge. Below are special instructions for examination employees.

a.

Part A, Document Identification - Required entries are Box 1, 2, 4, , 6, and 10. Line 10 is the signature of the manager of the employee listed in Item 12G.

b.

Part B, Originator Information - Required entries are Box 11 through 12I, enter the information for the person preparing the Form 2275. Box 14 enter an X in C.

c.

Part C, Researcher Information - Required entry is 15E, enter the information of the receiving office, for example, Criminal Investigation or Division Counsel.

4.4.33.4.7  
(12-20-2024)  
Where to Send Returns

- (1)

Where to send the return depends on the type of case and where the taxpayer or company resides.

If the case is being transferred    Send return to to an	
LB&I group	the LB&I group
SB/SE Area Office	the SB/SE Area Office PSP*

**Note:** \*The address for the above offices, can be obtained from the Exam Systems Knowledge Base site at: *Who Do I Contact*.

4.4.33.5  
(04-13-2010)  
Transfer Time Frames

- (1)

Once a message of “Request Completed” is received, the AIMS database will reflect the new PBC and the database falls under the control of the new PBC.

4.4.33.6 (1) Transferring an AIMS database results in the following changes:  
(04-13-2010)

**Effect of Transfers on  
AIMS**

4.4.33.6.1 (1) If the Aging Reason Code is 50 or 51, it will be changed to zeroes.

(04-13-2010)

**Aging Reason Code**

4.4.33.6.2 (1) If transfer is from 19X, 29X or 39X to 201-214 or 30X or 330, the Correspondence Received Date will be changed to zero.

(04-13-2010)

**Correspondence  
Received Date**

4.4.33.6.3 (1) The updating of the SBC, EGC and Status Code are dependent on what PBC, SBC, EGC and status code the case was in before the transfer and where the record is being transferred to:

(12-20-2024)

**Employee Group  
Code/Secondary  
Business Code/Status  
Code**

## 4.4 Audit Information Management System (AIMS) – Validity and Consistency

If the transfer is from	going to	The SBC, EGC and STATUS CODE will up updated to
X9X	X9X	SBC = 00000 EGC = 5598 STATUS CODE = 07
X9X PBC (EGC 5XXX)	201-207, or 330	SBC = 87700 EGC = 2998 STATUS CODE = 07
Non X9X PBC & EGC 1XXX	201-207, or 330	SBC = 87700 EGC = 1998 STATUS CODE = 07
Non X9X PBC & EGC 2XXX	201-207, or 330	SBC = 87700 EGC = 2998 status code = 07
PBC 201-207 or 330 and EGC = 2050 and Status Code = 08	201-207, or 330	remains the same
Any PBC (other than 201-207, 212-214, 320-328 or 330 and Status Code = 09-19)	212-214 or 320-328	SBC = screen EGC = screen status code = 09
201-207, 212-214, 320-328 or 330 and Status Code = 09-19	212-214 or 320-328	SBC = screen EGC = screen status code remains the same
Any PBC	19X, 29X or 398 and PICF = 0	SBC = 00000 EGC = 5598 status code = 07
PBC 298	398	remains the same
PBC 398	298	remains the same
Any PBC	295/398 AND PICF Code = 1,3,4,5 or 7	SBC = 00000 EGC = 5817 Status Code 34
Any PBC	295/398 AND PICF Code = 2, 6, or 8	SBC = 00000 EGC = 5417 Status Code 33
Any PBC	295 or 398 and AIMS Freeze Code = 6	SBC = 00000 EGC = 5717 Status Code 07

- (2) Upon receipt of the return or case file, immediately update the EGC out of the transfer EGC of 1997, 1998, 2998, or 5598.

4.4.33.6.4  
(04-13-2010)

### Exam Start Date

- (1) If the status code equals 33 or 34 and the Exam Start Date is not set, the Exam Start Date will be set with the current date.



- 4.4.33.6.5  
(04-13-2010)  
**Letter Sent Date**
- (1) If transfer is from 19X, 29X or 39X to 201-214 or 30X or 330, the Letter Sent Code will be changed to zero.
- 4.4.33.6.6  
(04-13-2010)  
**Project Code**
- (1) If a case is transferred, (except PBC 3XX to 3XX), and the Project Code is a local Project Code (0175-0200 or 0500-0575 or 0700-0799), the Project Code is zeroed out when the transfer is input.
- 4.4.33.6.7  
(04-13-2010)  
**Reply to TP Projected Date**
- (1) If transfer is from 19X, 29X or 39X to 201-214 or 30X or 330, the Reply to TP Project Date will be changed to zero.
- 4.4.33.6.8  
(04-13-2010)  
**Suspense Code**
- (1) If the status code equals 33 or 34 and the Suspense Code is not set, the Suspense Code will be set to a 2.
- 4.4.33.6.9  
(04-13-2010)  
**Technical Services Code**
- (1) If Status Code is less than 20, the Technical Services Code will be changed to zeroes.
- 4.4.33.6.10  
(04-13-2010)  
**Tracking Code**
- (1) If a case is transferred, (except PBC 3XX to 3XX), and the Tracking Code is a local Tracking Code (0001-5999), the Tracking Code is zeroed out when the transfer is input.
- 4.4.33.6.11  
(04-13-2010)  
**Transfer Terminal Code**
- (1) If a case is transferred from a service center terminal, the Transfer Terminal Code is updated to a 1.
- (2) If a case is transferred from an area terminal, the Transfer Terminal Code is updated to a 2.
- 4.4.33.7  
(05-01-2003)  
**Erroneous Transfers**
- (1) Keep the taxpayer in mind when a return is transferred to your industry or area in error. Good customer relations dictate sending the return and updating the database to the correct location as soon as possible. Therefore, transfer the return and database to the correct office instead of rejecting it back to the sending office. It would be good practice to send a note back to the sending office to alert them of the misrouting.
- 4.4.33.8  
(12-20-2024)  
**Receiving Office Procedures**
- (1) A receiving industry or area is notified through the AIMS Weekly Update Report (Code 22 or 59) that a database has been transferred to them.
- (2) It is the receiving industry or areas responsibility to locate the return using the following procedure if the return has not been received within 21 days of receipt of the AIMS Weekly Update.
1. Determine which industry or area office or campus transferred the database (and therefore needs to be contacted) using information on the AIMS Weekly Update or an AMDISA print listed as the prior PBC.

## 4.4 Audit Information Management System (AIMS) – Validity and Consistency

If	Then
industry or area codes	the TR/PBC reflected on the AIMS Weekly Update.
campus codes	the campus of the TR/PBC reflected on the AIMS Weekly Update as well as your local campus.

2. Request that the sender provide a photocopy of Form 3185, Transfer of Return (or Form 3210, Document Transmittal, if used). This should be used to determine where the return was mailed and who acknowledged receipt. The database must then be transferred or updated to reflect the location of the return.

If	Then
the return cannot be located using the data supplied by the sender	follow missing return procedures to dispose of the database.
the sender does not respond	send a follow-up request and wait an additional 21 days.
the sender still does not respond	transfer the database back to the industry or area reflected on the AIMS Weekly Update.

- (3) Upon receipt of the return ensure that any local definition project codes are updated.

4.4.33.8.1  
(12-20-2024)

### Return Received but Database Not Transferred

- (1) If the database does not reflect the correct PBC, research will need to be performed to see if the CC AMSOC with a DC 30 was input. If the PBC still reflects the sending office's PBC and the receiving office:

Wants the database	Does not want the database
Contact the sending office and request an AMSOC, DC 30 is input.	Prepare Form 3185, Transfer of Return and send the case back to either the originator or the correct office if the return was misdirected.

**Exhibit 4.4.33-1 (12-20-2024)**  
**SB/SE Transfer Chart**

Use the chart below to determine which office should receive the transfer. After you determine the correct Area Office, send the return to the PSP for the Area. Do not send cases directly to SB/SE groups.

## 4.4 Audit Information Management System (AIMS) – Validity and Consistency

### Exhibit 4.4.33-1 (Cont. 1) (12-20-2024)

#### SB/SE Transfer Chart

State	PBC
Alabama	205
Alaska	206
Andover SC	190
Arizona	207
Arkansas	205
Atlanta SC	191
Austin SC	192
Brookhaven SC	295
California - Northern	206
California - Southern	207
Cincinnati SC	296
Colorado	206
Connecticut	201
Delaware	202
District of Columbia	202
Florida	203
Fresno SC	193
Georgia	203
Hawaii	207
Idaho	206
Illinois	204
Indiana	202
International	330
Iowa	204
Kansas	204
Kansas City SC	194
Kentucky	202
Louisiana	205
Maine	201
Maryland	202

**Exhibit 4.4.33-1 (Cont. 2) (12-20-2024)**  
**SB/SE Transfer Chart**

<b>State</b>	<b>PBC</b>
Massachusetts	201
Memphis SC	297
Michigan	204
Minnesota	204
Mississippi	205
Missouri	204
Montana	206
Nebraska	204
Nevada	206
New Hampshire	201
New Jersey	201
New Mexico	207
New York	201
North Carolina	203
North Dakota	204
Ogden SC	298-398
Ohio	202
Oklahoma	205
Oregon	206
Pennsylvania	202
Philadelphia SC	299
Puerto Rico	330
Rhode Island	201
South Carolina	203
South Dakota	204
Tennessee	202
Texas	205
Utah	206
Vermont	201
Virginia	202
Washington	206

## 4.4 Audit Information Management System (AIMS) – Validity and Consistency

### Exhibit 4.4.33-1 (Cont. 3) (12-20-2024)

#### SB/SE Transfer Chart

State	PBC
West Virginia	202
Wisconsin	204
Wyoming	206
Employment	212
Estate and Gift	213
Excise	214