



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.34

MAY 20, 2025

## EFFECTIVE DATE

(05-20-2025)

## PURPOSE

- (1) This transmits a revision for IRM 4.4.34, Audit Information Management System (AIMS) - Validity and Consistency, Updating/Correcting AIMS Database.

## 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, Updating/Correcting AIMS Database.
4.4.34.1	Changed the title from Overview to Program Scope and Objectives.
4.4.34.1.1	Created new subsection titled Background. Updated verbiage throughout.
4.4.34.1.2	Created new subsection titled Authority. Updated verbiage throughout.
4.4.34.1.3	Created new subsection titled Roles and Responsibilities. Updated verbiage throughout.
4.4.34.1.4	Created new subsection titled Program Management and Review. Updated verbiage throughout.
4.4.34.1.5	Created new subsection titled Program Controls. Updated verbiage throughout.
4.4.34.1.6	Created new subsection and table titled Terms and Acronyms. Updated verbiage throughout.
4.4.34.1.7	Created a new subsection titled Related Resources. Updated the verbiage throughout.
4.4.34.1.8	Updated verbiage for better clarity.
4.4.34.1.9	Updated verbiage for better clarity.
4.4.34.3.2	Removed the reference to IRM 1.15.23-1 and replaced the reference with the Document 12990, Records Control Schedules.
4.4.34.4	Updated the table and added N/A to the empty cells.

<b>IRM Reference</b>	<b>Description</b>
4.4.34.4.3	Removed the reference to the obsolete IRM Exhibit 4.4.1-13 and replaced the reference with the Document 6036, Examination Division Reporting Codes Booklet.
4.4.34.4.3.1	Updated verbiage for better clarity.
4.4.34.4.3.2	Updated verbiage for better clarity.
4.4.34.4.3.3	Updated verbiage for better clarity.
4.4.34.4.3.4	Updated verbiage for better clarity.
4.4.34.4.8(3)	Updated the contacts link to the Exam Systems Knowledge Base site.
4.4.34.4.8.4	Updated verbiage for better clarity.
4.4.34.4.8.5(2)	Removed the reference to IRM 1.15.23-1 and replaced the reference with the Document 12990, Records Control Schedules.
4.4.34.4.10	Updated verbiage for better clarity.
4.4.34.4.11	Updated verbiage for better clarity.
4.4.34.4.13	Updated verbiage for better clarity.
4.4.34.4.14	Updated verbiage for better clarity.
4.4.34.4.16	Updated verbiage for better clarity.
4.4.34.4.16.3.1	Updated verbiage for better clarity.
4.4.34.4.16.3.2	Updated verbiage for better clarity.

**EFFECT ON OTHER DOCUMENTS**

This revision supersedes IRM 4.4.34, Audit Information Management System (AIMS) - Validity and Consistency, Updating/Correcting AIMS Database dated March 11, 2011.

**AUDIENCE**

IRS Independent Office of Appeals (Appeals), Large Business and International (LB&I), Small Business and Self-Employed (SB/SE), and Taxpayer Service (TS) employees using AIMS.

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4.4.34

Updating/Correcting AIMS Database

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4.4.34.1  
(05-20-2025)  
**Program Scope and Objectives**

- (1) Purpose: This transmits revised information on updating and correcting open and closed records in the Audit Information Management System (AIMS) database. Generally, Command Code (CC) AMSTU is used to update open records and CC AMAXUE is used to update closed cases. See IRM 2.8, Audit Information Management System (AIMS), for Command Code (CC) input formats.
- (2) Audience: Appeals, LB&I, SB/SE, and TS employees using AIMS.
- (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, and TS.

4.4.34.1.1  
(05-20-2025)  
**Background**

- (1) This Internal Revenue Manual (IRM) section contains explanations for items on the AIMS Database, those fields which can be updated, and the forms which are to be used to request updates or corrections. Form 4844, Request for Terminal Action, is used to update Master File (MF) information, Form 5348, AIMS/ERCS Update (Examination Update), is used to update cases that are open on AIMS, and Form 5349, Examination Correction Request, is used to correct closed cases on AIMS.

4.4.34.1.2  
(05-20-2025)  
**Authority**

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

4.4.34.1.3  
(05-20-2025)  
**Roles and Responsibilities**

- (1) Users of 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 MF and to ensure AIMS and examination results are correct.

4.4.34.1.4  
(05-20-2025)  
**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 program reports and statistical tables.

4.4.34.1.5  
(05-20-2025)  
**Program Controls**

- (1) AIMS is accessed through the 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 Audit Information Management System (AIMS) – Validity and Consistency

4.4.34.1.6  
(05-20-2025)

(1) The following table provides acronyms that are used throughout this IRM section:

### Terms and Acronyms

Acronym	Definition
AC	Activity Code
AIMS	Audit Information Management System
ASED	Assessment Statute Expiration Date
BMF	Business Master File
CC	Command Code
CEAS	Correspondence Examination Automation Support
DC	Disposal Code
DIF	Discriminant Index Function
DLN	Document Locator Number
EGC	Employee Group Code
ERCS	Examination Returns Control System
IMF	Individual Master File
IRA	Individual Retirement Account
IRM	Internal Revenue Manual
LB&I	Large Business and International
MF	Master File
MFT	Master File Tax
NAICS	North American Industry Classification System
NMF	Non-Master File
PBC	Primary Business Code
PCC	Processing Campus Code
PC	Project Code
PIA	Principal Industry Activity
RAR	Revenue Agent Report
REI	Report Extraction Indicator
SB/SE	Small Business/Self Employed
SC	Source Code
SFR	Substitute for Return
TC	Transaction Code

Acronym	Definition
TS	Taxpayer Services

4.4.34.1.7  
(05-20-2025)

#### Related Resources

- (1) The following references contain the primary sources of guidance for updating and correcting the AIMS database.
  - IRM 4.4.34.3 for a list of forms used to request the correction or update.
  - Refer to IRM 4.4.1, Audit Information Management System - Validity and Consistency - Introduction.
  - Refer to IRM 2.3, Terminal Responses, for additional information on IDRS terminal displays.
  - Refer to IRM 2.4, Terminal Input, for additional information on IDRS terminal displays.

4.4.34.1.8  
(05-20-2025)

#### Who Can Correct or Update a Record

- (1) A correction to all Item numbers except Item 60 (TC-300-IND), Item 61 (Partial Agreement Indicator), Item 64 (IRA-CD), and Item 90 (Verified Assessment Code) on a closed record (Status Code 8X or 90) can only be input by an Examination employee at a terminal serviced by the Closing Area or Industry.
- (2) Corrections to an Employee Group Code (EGC) 5XXX record, must be input using a terminal identified as a campus terminal and the terminal must match the Primary Business Code (PBC). If input is attempted by a non-campus terminal or a terminal that does not match the PBC, the following error message will be displayed **EGC 5XXX MUST USE SERVICE CENTER TERMINAL**.
- (3) For area office cases in Status Code 5X, if a Processing Campus Code (PCC) is present, a correction can be input if the terminal matches the PCC campus.
- (4) Appeals employees who are identified by an Employee Number starting with 66, are blocked from inputting CC AMAXUE.

4.4.34.1.9  
(05-20-2025)

#### Restrictions on Correcting a Record (added error messages)

- (1) Skeletal records with a Project Code (PC) of 0010 will block any CC AMAXUE input until the record becomes a full record. If input is attempted, the error message **TC424 RECORD** will be displayed.
- (2) Only Item 27 (Activity Code (AC)), Item 50 (EGC), Item 58 (XREF DLN/AIMS), and Item 400 (CIC-IND), can be updated if the record is a skeletal record. If any other item number is input the error message **TC424 RECORD** will be displayed.
- (3) A CC AMAXUE with an Item number 27 cannot be input at a service center terminal unless the EGC is 5XXX.
- (4) An AIMS base with a Freeze Code Q, R, S, or T will block any CC AMAXUE input until the freeze is released.
- (5) A record with a Report Extraction Indicator (REI) of 3 cannot be corrected using CC AMAXUE. The REI will be updated out of 3 after the next AIMS monthly cycle at which time the correction can be input.

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

- (6) Cannot update Item Numbers 18, 22-24, 28, 30, 32, 34, 35, 37, 38, 44-47, 65, 401- 403, 405-408, 411, 412, 414 - 416, 418, and 422 unless the status code is greater than 79. See IRM 2.8.6, AIMS Command Code AMAXU, for a complete list of definitions for item numbers.
- (7) Blocks have been added to AIMS to prevent the correction of a record after the extended fiscal year has ended. If an input is attempted the following error message will be displayed **CLOSED IN PRIOR FISCAL YEAR – CANNOT CORRECT**.
- (8) A record that has aged off of AIMS cannot be corrected.

### 4.4.34.2 (03-04-2011) Impact of Correcting Closed Records

- (1) Inputting a Form 5349, Examination Correction Request, causes the REI to be reset. If the record passes all the consistency and validity checks, the corrected record will be extracted during the next report extraction period and the Examination tables for the closing area or industry will be updated with the correct information. The literal **CORR** will appear next to the record on the Examination Tables 10.1b, 15, and 16.

### 4.4.34.2.1 (03-04-2011) Corrections to Records Closed in a Prior Fiscal Year

- (1) In order to allow the official systems of records (AIMS) to be as accurate as possible, there is an extension of the correction capability for two additional reporting cycles (October and November) after the close of the fiscal year. During this time period, records that failed the computer validity and consistency checks which appear on the Accomplishment Error Registers and records entered incorrectly can be corrected.
- (2) AIMS records cannot be corrected after the extended fiscal year has ended.

### 4.4.34.3 (03-04-2011) Forms to Use

- (1) Several different forms are used to request updates or corrections.
  - Form 4844, Request for Terminal Action, is used to update MF information.
  - Form 5348, AIMS/ERCS Update (Examination Update), is used to update cases that are open on AIMS.
  - Form 5349, Examination Correction Request, is used to correct closed cases on AIMS.

### 4.4.34.3.1 (03-04-2011) Managerial Approval

- (1) Completed forms are routed to the approving official who reviews the forms to ensure the quality and integrity of the requested action. Requirements for managerial approval are dependent on the field being changed. See Form 5348, AIMS/ERCS Update (Examination Update), to determine if managerial approval is required.

**Note:** Automated managerial approval for batch cases is permitted for the Unattended Case Processing records.



4.4.34.3.2  
(05-20-2025)

**Disposition of Forms**

- (1) Form 4844, Request for Terminal Action, Form 5348, AIMS/ERCS Update (Examination Update), (except for freeze code requests), and Form 5349, Examination Correction Request, are retained by originator or terminal function depending on local option and destroyed when no longer needed in current operations, but no later than 3 months after input. More information can be found in Document 12990, Records Control Schedules.

4.4.34.4  
(05-20-2025)

**Items that can be  
Updated/Corrected/  
Deleted and Form to Use**

- (1) Following is a list of items that can be updated or corrected. F1 means that you can update or correct the field on a skeletal record.

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

<b>If you want to update, correct, or delete:</b>	<b>Use Form 5348</b>	<b>Use Form 5349</b>	<b>Use Form 4844</b>
3121Q-Amount	N/A	418	N/A
abstract code	N/A	404	N/A
abstract delete indicator	N/A	409	N/A
activity code	N/A	27-F1	N/A
aging reason code	XF1	410	N/A
AIMS Open Control Number	XF1	59-F1	N/A
amended return amount	N/A	415	N/A
assessment statute date (ASED)	X	N/A	N/A
CIC Indicator	N/A	400	N/A
claim amount	XF1	21	N/A
claim amount disallowed (RBP)	N/A	22	N/A
claim hours (RBP)	N/A	23	N/A
claim rejection date	N/A	20	N/A
claim type (RBP)	N/A	24	N/A
credit CF disallowed amount	N/A	46	N/A
credit CF type	N/A	47	N/A
delinquent return amount	N/A	414	N/A
delinquent return code	N/A	37	N/A
disposal code	N/A	13	N/A
employee group code	XF1	50-F1	N/A
exam adjustment amount	N/A	34	N/A
exam technique code	N/A	30	N/A
examiner's grade	N/A	31	N/A
examiner's name	N/A	33	N/A
examiner's time	N/A	28	N/A
fax agreement indicator	N/A	416	N/A
fraud condition code	N/A	38	N/A
freeze code	XF1	N/A	N/A
grade of case	N/A	32	N/A

<b>If you want to update, correct, or delete:</b>	<b>Use Form 5348</b>	<b>Use Form 5349</b>	<b>Use Form 4844</b>
IRA code	N/A	64	N/A
IRS Employee Code-AIMS	N/A	419	N/A
installment agreement code	N/A	412	N/A
International Examiner's results %	N/A	403	N/A
International Examiner's time %	N/A	402	N/A
joint investigation indicator	N/A	54	N/A
manual assessment amount	N/A	35	N/A
Master File information	N/A	N/A	X
NAICS code	N/A	19-410/	N/A
NOL CF Disallowed Amount	N/A	44	N/A
NOL Indicator	N/A	45	N/A
PIA code	N/A	413	N/A
partial agreement indicator	N/A	61	N/A
payment code	N/A	411	N/A
POD code	XF1	57	N/A
project code	XF1	40	N/A
related MFT code	N/A	406	N/A
related return alpha code	N/A	408	N/A
related tax period	N/A	407	N/A
related TIN	N/A	405	N/A
renumbered DLN (see X-REF DLN)	N/A	N/A	N/A
secondary business code	N/A	49	N/A
source code	N/A	26	N/A
status code	XF1	N/A	N/A
statute consent code	X	N/A	N/A
statute date	X	N/A	N/A
survey reason code	N/A	65	N/A
TC 300 indicator	N/A	60	N/A
TEFRA Code	N/A	423	N/A
tracking code	N/A	417	N/A

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

If you want to update, correct, or delete:	Use Form 5348	Use Form 5349	Use Form 4844
unagreed amount	N/A	18	N/A
verified assessment indicator	N/A	90	N/A
unified-credit-adjustment- amt	N/A	422	N/A
whipsaw indicator	N/A	401	N/A
X-Ref DLN/AIMS	N/A	58-F1	N/A
X-Ref TIN	N/A	421	N/A

4.4.34.4.1  
(03-04-2011)

### Abstract Codes

- (1) Abstract codes may be corrected. See instructions for Item 404 on Form 5349, Examination Correction Request.

4.4.34.4.2  
(03-04-2011)

### AIMS Open Control Number

- (1) Item 59, AIMS Open Control Number, is auto populated if a return is requested on the requisition. Centralized Files and Scheduling files returns by the AIMS Open Control Number. If Item 59 is input on a skeletal record, the information input will be overlaid with the AIMS Open Control Number when the full database is received if a return was requested. After the return is assigned to the field, the AIMS Open Control Number is no longer useful and the item number can be used to enter other information, but it must be numerics.
- (2) If input, Item 59 must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 59 MAY BE ENTERED**.

4.4.34.4.3  
(05-20-2025)

### Activity Code

- (1) The Activity Code (AC) is based on the return as filed without considering any later changes made by IRS. This is why the AC must not be updated with the exception of Substitute for Returns (SFR), Non-Master File (NMF) accounts, and Retention Register accounts.
  - See IRM 4.4.1-1, Reference Guide, for a list of ACs.
  - See Document 6036, Examination Division Reporting Codes Booklet, for a list of ACs and the corresponding Master File Tax (MFT) codes.

4.4.34.4.3.1  
(05-20-2025)

### Substitute for Return

- (1) The AC used when a substitute for return was established on AIMS or Examination Returns Control System (ERCS) must be updated before the case leaves the group.
  - If a delinquent return is secured, update the AC on AIMS and ERCS upon receipt of the return, using the figures on the delinquent return.
  - If a delinquent return is not secured, update the AC using the amounts on the Revenue Agent Report (RAR) before the case leaves the group.

4.4.34.4.3.2  
(05-20-2025)

**Non-Master File**

- (1) If the estimated AC of a NMF requisitioned return is wrong, it must be corrected.

4.4.34.4.3.3  
(05-20-2025)

**Retention Register**

- (1) Generally, returns manually re-established on MF after being placed on the retention register will receive an incorrect AC of 000. These are returns that were originally listed on the TC 424 Reject Register with reject codes 1970 or 3471. These cases should be flagged so that the AC is reviewed when AIMS becomes a full record.

4.4.34.4.3.4  
(05-20-2025)

**Non-Taxable Returns**

- (1) If an assessment has been made through AIMS, which is evidenced by an amount in the EXAM-CUM-ASSESSMENT-AMT field, you cannot update to a non-taxable AC. If an input is attempted, the error message **EXAM-CUM-ASSESSMENT-AMT PRESENT - CANNOT UPDATE TO NON-TAXABLE ACT-CD** will be displayed.

4.4.34.4.4  
(05-01-2003)

**Claim Amount**

- (1) Claim amount is not valid with Source Code (SC) 31.  
(2) CC AMSTU - a **C** must precede the amount claimed.  
(3) CC AMAXUE - if claim amount is entered, the claim date will be generated if not present on AIMS. If claim amount is deleted the claim date will also be deleted.

4.4.34.4.5  
(03-04-2011)

**Claim Rejection Date**

- (1) The claim rejection date input with CC AMCLSE is sent to MF. If the claim rejection date is incorrect, only the date on AIMS can be corrected with a new date using CC AMAXUE. The claim rejection date at MF cannot be corrected.  
(2) The claim rejection date can be deleted from the AIMS database by inputting a CC AMAXUE, Item 20-D. The claim rejection date at MF cannot be corrected.

4.4.34.4.6  
(03-04-2011)

**Disposal Codes**

- (1) Disposal codes (DCs) cannot be changed

From:	To:
non-examined	examined
examined	non-examined
changed	no change if Exam Results are present
no change	changed if Exam Results are not present

4.4.34.4.7  
(03-04-2011)

**Examiner's Time**

- (1) If it is identified that the examiner's time on a closed case is incorrect, and the case has been returned, (AMSTUR or AMSTUB) the examiner's time cannot be corrected until it is resubmitted for closure. The case must close with an amount equal to or greater than the original closing. Time cannot be corrected if the reopening was after the end of the extended fiscal year as the time input was extracted for the prior fiscal year tables.

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

- (2) If it is determined that all the time on the case is Revenue Base Protection (claim for refund) time, the examiner's time must be zero. Using CC AMAXUE, enter a blank in Item 28 and the correct amount of time in Item 23.

### 4.4.34.4.8 (05-20-2025) Freeze Codes

- (1) CC AMFRZS is used to set freeze codes and CC AMFRZR is used to release freeze codes on the AIMS database. You must input the specific code you want to set or release. Freeze codes can be used:
- To ensure association of an open return with newly available information, correspondence, and claim or amended returns.
  - To ensure requisitions returned **Record on File, Status 06, Organization Code 1000–2000** are not closed.
  - To ensure all procedural requirements are met for cases in special examination programs or projects.
- (2) After a freeze code is set, the Form 5348, AIMS/ERCS Update (Examination Update), should be forwarded to the area responsible for maintaining the listing of who requested the freeze code and the reason for the freeze.
- (3) A listing of freeze code contacts can be found on the Exam Systems Knowledge Base site at: *ERCS Codes Listing*.

### 4.4.34.4.8.1 (03-04-2011) Use of Codes

- (1) Following describes the use of freeze codes.

If you want to:	then use freeze code:
Prevent case closure	A through P, V, W, Y, or 1-9
Allow closure to Appeals but prevent final closure	H
Prevent closing and updating	Q, R, S, and T (Q will not block if DC is 11)
Prevent closing if TC 300 is greater than zero.	U
Prevent closing if TC 300 is positive unless DC is agreed.	X
Prevent transfer (AMSOC DC 30)	A-G, I-J, L, Q-S, V, or W
Prevents a DC 29 Closure	Z

### 4.4.34.4.8.2 (03-04-2011) Skeletal Records

- (1) When a TC 424 skeletal record contains a freeze code, the code will be printed on the Form 5546, Examination Charge-Out Sheet, when the Form 5546, Examination Charge-Out Sheet is generated, which will not happen until a TC 150 posts.

### 4.4.34.4.8.3 (03-04-2011) Priority Order

- (1) Only one freeze code can be on a module at a time with exception of the U freeze. The order of priority is as follows: Q, N, P, O, H, M, Z, and 1-9.

4.4.34.4.8.4  
(05-20-2025)  
**AMFRZ Suspense File**

- (1) The forms will be placed in an open suspense file, in alphabetical order by freeze code. However, if the areas have defined specialized freeze codes which eliminate the need for the AMFRZ Suspense File, the maintenance of the file is not required.
- (2) Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZR) received from the terminal function will be used to purge and close the open suspense file. Staple the open Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZS) to the Form 5348 (AMFRZR) and place them into a closed file. If the freeze release is approved telephonically, annotate the name of the approving manager and the date the freeze was released on the Form 5348 AIMS/ERCS Update (Examination Update), and place it in the closed file.
- (3) If the campus inputs the freeze code, there will be no open Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZS) in the area office suspense file. Note on the Form 5348, AIMS/ERCS Update (Examination Update), (AMFRZR) reason for no open Form 5348, for example, the campus inputs the freeze code and then place the form in a closed file.

4.4.34.4.8.5  
(05-20-2025)  
**AMFRZ Closed File**

- (1) The closed file will be maintained in alphabetical order or by purge date.
- (2) The closed file will be purged monthly and any Form 5348, AIMS/ERCS Update (Examination Update), that is 120 days old or older determined from the date of input of CC AMFRZR will be destroyed in accordance with Document 12990, Records Control Schedules.

4.4.34.4.9  
(03-04-2011)  
**IRA Code**

- (1) The IRA Code can be updated using CC AMAXUE using Item Number 64. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 64 MAY BE ENTERED**.

4.4.34.4.10  
(05-20-2025)  
**Manual Assessment Amount**

- (1) The manual assessment amount is not valid with a DC 01 or 02. It is also not valid with a non-taxable AC.
- (2) To delete the manual assessment amount on an open record use CC AMAXUE and enter a blank space in Item 35.
- (3) To delete the manual assessment amount on a closed record use CC AMAXUE, Item 35-D.

4.4.34.4.11  
(05-20-2025)  
**Master File Information**

- (1) CC AMREQ is used to correct AIMS when updated information has not been received from MF. This CC generates a TC 429. Upon receipt of the TC 429, BMF and IMF will send an AIMS update record which will correct the AIMS database. The correction should be reflected within two to three weeks from input date. Following are some examples of why CC AMREQ is used:
  - a. MF reflects a TC 912 but the TC 914 has not been reversed on AIMS.
  - b. MF reflects that the amended return has been released but AIMS still has the TC 97X freeze.
  - c. Taxpayer name or address at MF does not match AIMS record.

4.4.34.4.12  
(03-04-2011)  
**NAICS Codes**

- (1) Use CC AMAXUE, Item 19-410/ and the 6 digit code. North American Industry Classification System (NAICS) codes are valid with MFT codes 01, 02, 04, 06, 10, 11, 14, 16, or 30.

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

4.4.34.4.13  
(05-20-2025)

### Partial Agreement Indicator

- (1) The Partial Agreement Indicator (Item 61), can be updated using CC AMAXUE. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 61 MAY BE ENTERED**.

4.4.34.4.14  
(05-20-2025)

### PIA Code

- (1) Only valid with Master File Tax (MFT) Codes 02, 05, 06, and 30.
- (2) Use CC AMAXUE, to delete the PIA code (Item 413-D) from the database when a PIA Code is not valid with the MFT on the record.

4.4.34.4.15  
(03-04-2011)

### Renumbered DLN Item 58

- (1) See X-Ref DLN.

4.4.34.4.16  
(05-20-2025)

### Source Code

- (1) Generally, unless the source code (SC) used on the original opening was in error, the SC should not be changed unless it meets one of the situations stated in this section.
- (2) The SC should reflect the reason the return was examined. Therefore if a return was waiting to be examined in one SC, but actually examined for a different reason, the SC should be updated.

**Example:** The return was on AIMS in a Discriminant Index Function (DIF) SC 02; but it was examined as part of the Compliance Initiative Program (CIP). Therefore SC should be updated to 62.

4.4.34.4.16.1  
(03-04-2011)

### Campus TEFRA Function (CTF) Returns

- (1) All Area Office SC are valid with EGC 54XX or 58XX cases. It is not necessary to change the SC when sending cases to the Examination Support Unit.

4.4.34.4.16.2  
(03-04-2011)

### Claim for Abatement/Refund

- (1) If the return was previously examined and the taxpayer files a claim, do not change the SC unless the prior examination has aged off of the database and a new AIMS opening (AM424) is input.

4.4.34.4.16.3  
(03-04-2011)

### Special Rules for Specific Source Codes

- (1) Some source codes have special rules.

4.4.34.4.16.3.1  
(05-20-2025)

### Source Code 01

- (1) If a SC 01 return is being assigned to a group because the group is controlling a prior or subsequent year, the case must be updated from 01 to a “related” SC if the return will be examined as part of the package audit (no later than when the case is updated to Status Code 12).

**Example:** A SC 02 tax period 202212 is in the area office. Tax period 202312 is opened (created on AIMS) with a SC 01, (automatic opening) and is sent to the group controlling the 202212 tax period. Tax period 202312 should



be updated to related SC 10 (multiple year return related to DIF) as soon as possible. At the latest, this would be when the case is updated to Status Code 12.

- (2) If the SC 01 return is not examined as part of the package audit or is surveyed, the SC does not need to be updated out of SC 01. If the SC 01 was updated prior to a determination, it can be updated back to 01 if the opening SC is 01.
- (3) Returns related to SC 01 are considered Non-DIF related.
- (4) AIMS will not allow you to update out of SC 01 until the Status Code is greater than 07.
- (5) AIMS will allow you to update back to a SC 01 if the opening SC displayed on the AMDISA is 01

4.4.34.4.16.3.2  
(05-20-2025)  
**Source Code 02**

- (1) If a SC 02 return is being assigned to a group because the group is controlling a prior or subsequent year, the case must be updated from 02 to a "related" SC if the return will be examined as part of the package audit (no later than when the case is updated to Status Code 12).

**Example:** A 202212 tax period with a SC 62 is in the area office. Tax period 202312 is opened (created on AIMS) as part of a DIF order and is sent to the group controlling 202212. Tax period 202312 should be updated to related SC 40 (multiple year non-DIF related) as soon as possible. At the latest, this would be when the case is updated to Status Code 12.

- (2) If the SC 02 return is not examined as part of the package audit or is surveyed, the SC does not need to be updated out of SC 02.
- (3) AIMS will allow you to update back to a SC 02 if the opening SC displayed on the AMDISA is 02.

4.4.34.4.16.3.3  
(03-04-2011)  
**Source Code 06**

- (1) Update the SC of any return that has been identified for more than one campus Exam Correspondence Program to 06.

4.4.34.4.16.3.4  
(03-04-2011)  
**Source Code 25**

- (1) AIMS will allow you to update back to a SC 25 if the opening SC displayed on the AMDISA is 25.

4.4.34.4.16.3.5  
(03-04-2011)  
**Source Code 45**

- (1) When the return was requested for reference or information, managerial approval is needed before an examination of the return can be initiated, and the SC 45 must be changed to the appropriate SC. A SC cannot be changed to 45.
- (2) If Disposal Code (DC) 45 is present, the SC cannot be updated out of 45. If input attempted, the error message **SOURCE-CD/DISP-CD INCONSISTENT** will be displayed.

4.4.34.4.17  
(03-04-2011)  
**Status Code**

- (1) ERCS and Report Generation Software (RGS) automatically generate Status Code updates when a case is moved from one Status Code to another.

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

- (2) The Status Code date is updated automatically with the input date. For Status Code 10, 12, and 22 through 24, a specific date may be entered. For Status Code 12 the date entered cannot be more than 31 days before or after the entry date and for Status 10 or 22 through 24, the date entered cannot be more than 20 days before or after the entry date. Status Code 24 is automatically generated when CC AMSTUS is input, the date depends on whether or not the date is entered or computer generated.

4.4.34.4.17.1  
(03-04-2011)  
**Managerial Approval**

- (1) Managerial approval which includes automated managerial approval for batch cases through systems like Correspondence Examination Automation Support (CEAS), are required for all Status Code updates with the following exceptions:
- Updated from 10 to 12.
  - Updates done through unattended automated systems such as CEAS.

4.4.34.4.18  
(03-04-2011)  
**Statute Date**

- (1) When an all numeric statute date is input (no alpha code or Form 872, Consent to Extend the Time to Assess Tax) that does not match the current AIMS statute date, an update to the Assessment Statute Expiration Date (ASED) is sent to MF. Sometimes a TC 560 is generated, other times the ASED field is updated without a TC 560.
- (2) If the TC 150 is a SFR, a TC 560 will post but will not update the ASED field.
- (3) If an alpha code is applicable, it can be entered by itself in the MM space on the input screen. This will update the DD portion of the statute date.

4.4.34.4.19  
(05-01-2003)  
**Statute Consent Code**

- (1) The Statute Consent Code should be input if a restricted statute extension has been secured. An **R** sets the restricted consent indicator. It will be displayed on AMDIS immediately after the ASED date. The input of a **U** unsets the restricted consent indicator. The ASED must be input along with the consent code when setting or removing the code. The consent code is valid with all alpha codes except **EE**.

4.4.34.4.20  
(03-04-2011)  
**Survey Reason Code**

- (1) The Survey Reason Code can be removed on an open record by inputting CC AMAXUE with a blank space in Item 65.

4.4.34.4.21  
(03-04-2011)  
**Verified Assessment Code**

- (1) The Verified Assessment Code (Item 90), can be input using CC AMAXUE. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 90 MAY BE ENTERED**.

4.4.34.4.22  
(03-04-2011)  
**X-REF DLN**

- (1) The X-REF DLN can be added to a record (including skeletal records) using CC AMAXUE, Item 58. If input, it must be the only item number on the screen or the following error message will be displayed **ONLY ITEM 58 MAY BE ENTERED**.