EFFECTIVE DATE

(01-09-2023)

PURPOSE

(1)   This transmits revised text and exhibits for IRM 4.5.1, TE/GE AIMS Manual, TE/GE AIMS Processing.

MATERIAL CHANGES

(1)   These procedures relate specifically to TE/GE employees, including Employee Plans, Exempt Organizations and Government Entities (Indian Tribal Governments, Federal State and Local Governments and Tax Exempt Bonds).

(2)   This revision incorporates editorial and verbiage corrections

(3)   Revised IRM 4.5.1.4.2 to add link for referenced TE/GE Customer Account Services Function.

(4)   Revised IRM 4.5.1.6.1 to add Form 15036 to table of forms requiring management approval.

(5)   Revised IRM 4.5.1.6.3 to add Form 15036, TE/GE IDRS Research Request with a brief description.

(6)   Revised IRM 4.5.1.6.7 to remove Push Code 080. Replaced Non-Examined closures with NMF records

(7)   Revised IRM 4.5.1.6.8.5 to replace referenced CC AMSTU4 to CC AMRET.

(8)   Revised IRM 4.5.1.6.9.1.2 to remove reference to Classification Manager.

(9)   Revised IRM 4.5.1.6.9.2 to incorporate IGM Letter Consolidation for Change due to Correction of Operations Closing Letter. Replaced Classification Manager with Classification Group 3. Added the TE/GE Referral Group mailbox , *Manager EO Classification for submitting electronic signed Form 5666 and referral documentation. Removed reference to Program and Review Manager.

(10)   Revised Exhibit 4.5.1-8 to remove Form description. Move Line 1 entries to Line 2, add ICE Code description, Add line item 63 VCAP Indicator, add MFT 74 and updated instructions for the Aging Reason Code on Form 5597.

(11)   Revised Exhibit 4.5.1-10 to add Position Number, Description and Definition for the Taxpayer's Secondary Name line on Form 5588.

(12)   Revised Exhibit 4.5.1-11 Update Summary to clarify beginning boxes at "00" along with the account to be updated requiring completion. Revised form table to match current Form 5595. Replaced CC AMSTU4 with CC AMRET.

(13)   Revised Exhibit 4.5.1-14 to update the definition for the Definer Code to include IMF on Form 5598.

(14)   Revised Exhibit 4.5.1-16 to update the Account to be Closed definition to include Note: Disposal Code 30 is used to transfer accounts to another PBC on Form 5596.

EFFECT ON OTHER DOCUMENTS

IRM 4.5.1 dated December 10, 2021 is superseded.
Incorporated - TEGE-04-1122-0033, Letter Consolidation for Change Correction of Operations Closing Letter, dated November 15, 2022

AUDIENCE

Tax Exempt and Government Entities

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Tax Exempt and Government Entities

4.5.1

TE/GE AIMS Processing

Table of Contents

4.5.1.1
(12-10-2021)
Program, Scope and Objective

(1) This IRM section provides an overview of the Tax Exempt Government Entities AIMS manual and procedure for the Closing Functions. The purpose of TE/GE is to provide top quality service and comply with applicable tax law and protect the public interest by applying the tax law with integrity and fairness to all.

(2) **Purpose**: The TE/GE AIMS manual processing contains procedures for working the various reports in AIMS and tracking their process.

(3) **Audience**: This IRM section provides procedures for agents, managers, and support staff in Exempt Organization, Employee Plans and Government Entities.

(4) **Program Owner**: Director, Business System Plan (BSP) and Tax Exempt Government Entities (TE/GE).

4.5.1.1.1
(12-10-2021)
Authority

(1) TE/GE's authority to resolve issues is derived from its authority to make determinations of access to software applications such as AIMS, RCCMS and WebETS.

4.5.1.2
(12-10-2021)
Program Controls

(1) Systems Change Control (SCC) is the quality control team used to oversee the WebETS system. For more information on SCC see IRM 4.5.5.5.6.2, Reporting WebETS System Problems.

(2) TE/GE Business Customer Support(BCS) is the quality control team responsible for resolving issues for the WebETS system and AIMS. For more information on BCS see IRM 4.5.5.5.6.2, Reporting WebETS System Problems.

4.5.1.3
(12-10-2021)
Acronyms and Definitions

(1) This manual uses the following acronyms

Acronym	Definition
ADP	Automatic Data Processing
AIMS	Audit Information Management System
ANMF	Automated Non-Masterfile
BMF	Business Master File
BMFOL	Business Master File On-Line
BRTVU	Business Returns On-Line
BSP	Business System Planning
CC	Command Code
ECCM	Enterprise Computing Center at Martinsburg
EIN	Employee Identification Number
ELFRQ	Electronic Filing Requirement
EMFOL	Employee Plans Master File On-Line

Acronym	Definition
EO	Exempt Organization
EOGEN	Exempt Organization Group Exemption Number
EP	Employee Plans
EPMF	Employee Plans Master File
ERTVU	Employee Plans Return Transaction File
GE	Government Entities
IDRS	Integrated Data Retrieval System
IMFOL	Individual Master File On-Line
INOLE	On-Line Entity
LAP	Local Account Profile
MF	Master File
NAP	National Account Profile
NMF	Non-Master File
RCCMS	Reporting Compliance Case Management System
RICS	Return Inventory Classification System
RPVUE/RTFTP	Return Preparer Data On-Line
RTVUE	Return Transaction File On-Line
SCC	Systems Change Control
TC	Transaction Code
TEB	Tax Exempt Bond(s)
TIF	Taxpayer Information File
TIN	Taxpayer Identification Number
TRDB/TRDBV	Tax Return Data Base
USR	Unit Security Representative

4.5.1.4
(12-10-2021)
**Support Processing
Overview**

(1)   This manual contains procedures for the Audit Information Management Systems (AIMS). The procedures are for TE/GE Closing Function, Tax Examiners for processing complex cases and cases closed to Appeals. These procedures also assist TE/GE employees who process examination cases. They are also used by GE, EP and EO Technical Screening functions.

(2)   AIMS is a computerized system used to secure returns, maintain inventory control of examinations, record examination results, and provide management

with the statistical reports required under examination and compliance programs. Under AIMS, extensive use is made of the Integrated Data Retrieval System (IDRS) terminals located in the Closing Functions area offices.

(3) **This IRM is a companion to the AIMS/Processing procedures found in IRM 4.4.** For a glossary of general AIMS terms, refer to IRM Exhibit 4.4.1-1.

(4) The Closing Function conducts mass processing operations in direct support of EP, EO and GE programs, including:

   a.   inputting data to and extraction from the Integrated Data Retrieval System (IDRS)
   b.   maintaining suspense files, including statute controls
   c.   processing case files and other documents
   d.   other direct, specialized clerical support services, etc.

(5) The work performed by the closing function is diversified and may require additional background information. Besides this manual and IRM 4.4, AIMS/Processing Handbook, each processing unit should refer to the following materials for research or reference:

- Doc. 6209, IRS Processing Codes & Information
- Doc. 6379, Exempt Organization Management Information Systems Codes
- Doc. 6476, Employee Plans Computer Systems Codes
- Doc. 11308, Government Entities Computer Systems Codes
- IRM 2.2, Partnership Control System
- IRM 2.3, IDRS Terminal Responses
- IRM 2.4, IDRS Terminal Input
- IRM 2.8, Audit Information Management System (AIMS)
- IRM 2.9, Integrated Data Retrieval Systems (IDRS) Procedures
- IRM 3.12.12, Exempt Organization Returns
- IRM 3.12.32, General Unpostables
- IRM 3.12.166, EPMF Unpostables
- IRM 3.12.179, IMF Entity Control Unpostables
- IRM 3.13.2, BMF Account Numbers
- IRM 3.13.12, Exempt Organization Account Numbers
- IRM 3.13.36, EPMF Account Numbers
- IRM 3.13.122, IMF Entity Control Unpostables
- IRM 3.13.222, BMF Entity Unpostable Correction Procedures
- IRM 20.1, Penalty Manual
- IRM 20.2, Interest Manual
- IRM 25.6, Statute of Limitations
- IRM 25.7, Exempt Organization Business Master File

(6) The TE/GE Technical Screening Function should refer to the procedures in the following manuals:

- IRM 2.3, IDRS Terminal Response
- IRM 2.4, IDRS Terminal Input
- IRM 4.71, EP Examination of Returns
- IRM 4.75, EO Examination Procedures
- IRM 4.81, Tax Exempt Bonds (TEB) Examination Program and Procedures
- IRM 4.88, Indian Tribal Governments Examination Issues and Procedures

- IRM 7.13, EP Automated Processing Procedures
- IRM 7.21, EO Determinations Processing
- IRM 25.7, Exempt Organization Business Master File

(7) The IRS Restructuring and Reform Act of 1998 (RRA '98) enacted into law several provisions which impact the processing of EP, EO and GE returns and reports. These provisions are covered in depth in other portions of the IRM and include:

- RRA section 2001, Electronic Filing
- RRA section 3301, Elimination of interest rate differentials
- RRA section 3305, Suspension of interest
- RRA section 3306, Requirements for imposition of penalties and additions to tax.
- RRA section 3308, Notice of interest charges
- RRA section 3417, Notice of IRS third party contact
- RRA section 3706, Use of pseudonyms by IRS employees.

4.5.1.4.1
(12-10-2021)
Problem Reporting

(1) Employees may discover systemic or procedural problems while performing closing procedures or other TE/GE Technical Screening tasks. Report problems via e-mail to the TE/GE Headquarters Office (BSP Systems Planning) AIMS Analyst.

(2) State the problem and draft the proposed manual revision, if appropriate.

(3) When the Closing Functions submit systemic or procedural problems to TE/GE Headquarters Office (Business Systems Planning), the recommended solution must be specific and not merely state that clarification or instructions are needed. The employee must properly research and document the recommended solution with volume and cost/savings information included when applicable (such as computer programming changes).

4.5.1.4.2
(01-09-2023)
Taxpayer Contact

(1) Contact with taxpayers by employees in TE/GE Closing Functions will be limited to correspondence generated by TE/GE and telephone inquiries related to that correspondence.

   a. Employees charged with the responsibility of preparing correspondence sent to taxpayers should ensure that all correspondence reflects accurate information in an appropriate format. The quality of correspondence received by the taxpayer, both in its appearance and content, directly relates to the impression of the Service.
   b. Direct contact with the taxpayer must be kept to an absolute minimum, following prescribed procedures. Extreme care must be exercised in answering taxpayer inquiries concerning restricted interest questions. Employees charged with these responsibilities must not furnish advice and counsel to taxpayers beyond that required to process their work. They should refer questions of a technical nature, regarding the applicable principle of the law, to the *TE/GE Customer Services Function*

(2) Under no circumstances will Terminal Operators respond to direct inquiries from taxpayers. Any inquiries from taxpayers, received by these employees, are to be referred to the TE/GE Customer Account Services Function.

4.5.1.5 (10-10-2019) **IDRS Research and Command Codes**	(1)	General instructions are provided for IDRS research and the use of Command Codes for TE/GE personnel.
	(2)	Procedures relating to researching on IDRS by Terminal Operations are found in IRM 2.3, IDRS Terminal Responses, IRM 2.4, IDRS Terminal Input, and IRM 4.4, AIMS/Processing Manual.

4.5.1.5.1
(12-10-2021)
Inadvertent Taxpayer Data Access

(1) Safeguards have been established to help managers and employees deal more effectively with IDRS accesses that may raise questions about proper authorization. Form 11377-E, Inadvertent Taxpayer Data Access, was implemented service-wide to provide employees with a trail in various situations. Employees may use the form at their discretion to document reasons for IDRS access when:

- Research of taxpayer information is required in the performance of their duties but they have concerns as to the existence of data/documentation indicating the authorized access related to an assigned case;
- An inadvertent access of taxpayer information occurs; or
- The employee has concerns that no document is maintained to show authorized access.

(2) Managers are required to date and initial the Taxpayer Data Access forms at the end of the business day, or as soon as practicable, to indicate instructions on page 2 of Form 11377-E and provide the Employee Copy to the employee and the IRS Copy to your TE/GE USR. Head of Office Designees will upload the IRS Copy with supporting documents into the Taxpayer Data Access Library where it is retained for six years. Managers are not authorized to maintain these forms or copies of these forms.

4.5.1.5.2
(12-10-2021)
IDRS Service Request

(1) Service request are made to unlock IDRS profiles, IDRS terminals that have been locked and to request new command codes. The Unit Security Representative (USR) will contact the unit manager for approval and all related information needed for adding the command code to the profile. Locked terminals or profiles will require the following steps.

- Submit IDRS Service Requests by OS GetServices ticket procedure, effective 2/8/2021
- In the Purpose box type "IDRS Service Request" and the TEGE function e.g., CP&C, EO Exam, EO R&A, EP Exam, EP R&A, GE or SS.
- Describe the type of request: Unlock Profile, Unlock Terminal or Add Command Codes. Include the employee's SEID and IDRS Terminal ID (TSID).
- Enter "Assign to: BU-TEGE Systems Change Control".

4.5.1.5.3
(01-09-2023)
Command Code Security and Restrictions

(1) TE/GE Revenue Agents (RA) and Tax Compliance Officers (TCO) IDRS profiles are restricted as shown in IRM 10.8.34.

(2) TE/GE support staff that includes clerks, secretaries, tax examiners, administrative assistants, management and program assistants and field staff that handle hard-copy taxpayer receipts/payments should not have sensitive command codes in their IDRS profiles.

(3)   IDRS Unit Security Representatives (USR) will limit the use of sensitive command codes from processing and support staff and from field staff. Note: Information on sensitive command codes can be found under IRM 10.8.34.6.2.1.6.6

(4)   The USRs will monitor and time limit sensitive command code assignments in user profiles and share the weekly and monthly IDRS security reports with the group managers.

(5)   The USRs maintain an established set of command codes for all TE/GE field groups. Each month the USRs will send managers their group's IDRS Monthly Security Report that includes the Unit Command Code Profile (UCCP) and the limited profile assigned to the IDRS unit. The manager must validate the accuracy of the employee listing within their designated IDRS unit and justify the need for the command codes in the limited profile.

4.5.1.5.4
(01-09-2023)
Tax Account Research Requests

(1)   The most common command codes and their definitions relating to TE/GE programs are listed below. For further research and input command codes refer to IRM 2.3, IDRS Terminal Response; IRM 2.4, IDRS Terminal Input; and, IRM 2.8, Audit Information Management System (AIMS).

   a.   **BMFOL** - Business Master File On-Line - provides access to the BMF. Fields available include basic identifying information, amounts, dates, codes, indicators and freezes. Transaction posting, status history, audit history, vestigial data, federal tax deposits, exempt organization and combined annual wage reporting data are also available. When using Command Code (CC) BMFOL, a valid definer code is required. Refer to Exhibit 4.5.1-1. for the proper definer codes.
   b.   **BRTVU** - Business Returns On-Line - provides access to the line items transcribed from BMF returns (e.g., Form 1120, Form 990, Form 940, etc.) and their accompanying schedules or forms as the returns are processed at the Campus. CC BRTVU contains the current processing year and two prior years. The processing year includes all returns processed during the year. Delinquent and amended returns will be displayed in the format of the year processed. When using CC BRTVU, Definer codes for this command code are required on the second screen display after the year. Refer to Exhibit 4.5.1-2. for the proper definer codes.
   c.   **ELFRQ** - Electronic Filing Requirement - CC ELFRQ is used to request a Return Charge-out, Form 8453 Charge-out or Research Report for a particular TIN. Charge-out forms are requested by entering the TIN, YEAR-DIGIT, ACTION CODE and SOURCE CODE. See Exhibit 2.3.55-4 for the ELFRQ Screen. The Source Code consists of "F" for requesting BMF Form 1041 information, "P" for requesting BMF Form 1065. IMF Form 8453/8453-OL DLN information for Tax Year 2003 and future years, if available is obtained by using Command Code TRDBV or R8453. After the Form 8453-OL DLN is obtained, Command Code ESTAB is used to request the Form 8453/8453-OL from files.:

Action Code Required :	Action Requested:
1	Return Charge-out

Action Code Required :	Action Requested:
2	8453 Charge-out
3	Return DLN and 8453 DLN Charge-out
4	Research Report Only

d.   **EOGEN** - Exempt Organization Group Exemption Number provides group ruling information for exempt organizations, both parents and subordinates, using the Group Exempt Number (GEN). Name information will also be present for each EIN shown. CC EOGEN must be input with one of two definers: "P" if information about the parent organization is desired or "S" if a list of subordinate (to Parent) organizations is desired. A successful definer code "P" causes a CC BMFOL definer code "O" screen to be displayed for the parent. CC EOGEN screens that contain subordinate EINs, definer code" S," gives the user the ability to use the Enter key at a specific EIN on the screen. When hitting the enter key a CC BMFOL, definer code "O" is requested.

e.   **EMFOL** - Employee Plans Master File On-Line - CC EMFOL displays Employee Plans and return information, transactions, amounts, dates, codes, indicators, and status history. Refer to Exhibit 4.5.1-3. for valid definer codes.

f.   **ERTVU** - Employee Plans Return Transaction File - provides on-line access to transcribed and edited information from Form 5500 series returns, edit sheet information, calculated amounts, correspondence indicators and accompanying schedules. The RTF contains all posted returns for the current year and two previous years. Refer to Exhibit 4.5.1-4. for valid definer codes.

g.   **IMFOL** - Individual Master File On-Line - provides access to tax modules showing the tax years available. It also shows entity, posted returns, general tax data for a specific SSN at the Campus. Refer to Exhibit 4.5.1-5. for valid definer codes.

h.   **INOLE** - On-Line Entity - is used to display the entity data (including SSA name controls, cross reference information and merge transactions for a specific Taxpayer Identification Number (TIN) through the National Account Profile (NAP) in Martinsburg and Detroit. The NAP contains extensive MF entity information for all taxpayers on IMF, BMF, IRAF AND EPMF. It also shows filing requirements and fiscal year month for EINs and EPMF plan information. Refer to Exhibit 4.5.1-6. for valid definer codes.

i.   **NAMES/NAMEE** - Names Search Facility (NSF) - is the first system of the corporate Account Processing System (CAPS). It will allow IDRS users to query a national file of name and address data at MCC using a taxpayer name and address to locate a SSN or an EIN. CC NAMES will display IDRS paging when a display of multiple records require it. **NAMEI/ NAMEB**—NSF implemented command codes FINDE and NAMEB (EIN) and FINDS and NAMEI(SSN) EFFECTIVE 01-05-05. Command Codes NAMEI/ NAMEB and FINDE/FINDS are similar to CC SSNAD/EINAD which were retired effective June 1, 2005. Specific instructions are given in IRM 2.3.60.

j.   **RPVUE/RTFTP** - Return Preparer Data On-Line - CC RPVUE provides on-line access to return preparer listings extracted from BMF and IMF returns. There are two or five position definer codes. SM for Summary Screen or

PXXXX where XXXX represents a page number from 0001 to 1667. If a definer code is not given, the summary screen displays.

   k. **RTVUE** - Return Transaction File On-Line - is a research only CC which accesses data, transcribed and computer generated, from Form 1040 tax returns and accompanying schedules and forms. The posted data will not change, nor will it reflect any subsequent adjustments or amended or duplicate returns. Refer to Exhibit 4.5.1-7. for valid definer codes.

   l. **TRDB and TRDBV** - Tax Return Data Base - stores all electronically filed original tax return information submitted by the individual filer and business filer either through the Electronic Filing System (ELF) which includes ELF, ETD, Telefile, Digest, On-line and Magnetic Tape Processing (MGT) and their associated forms and schedules for tax years 1998 and beyond. Note: Form 1065 was not filed electronically prior to tax year 1999. Also beginning TY2007 and later Form 1065 will be filed through MeF. It also includes corrections made to the tax return in the Error Resolution System (ERS), Generalized Mainline Framework (GMF) and Generalized Un-postable Framework (GUF) as it is processed through the submission pipeline. It also includes the Status (e.g., suspended, corrected, posted), Processing Codes (e.g., code and edit condition, notice, audit, resequence, unpostable) and history information as it is processed through the submission pipeline. A final status of **additional Tax Assessment** is recorded if an adjustment is made to a return after it has posted to the master file. The adjustment is not stored on TRDB. **TRDBV** - Tax Return Data Base View is a command code used by IDRS users to gain read-only access only to the tax return data detailed above.

4.5.1.5.5
(10-10-2019)
On-Line Entity (OLE)
Research

(1) OLE is the TIN system which allows validation of the TIN and name control on-line with IDRS Command Codes. It also allows for entity research on a national basis.

(2) When a module to be adjusted is not on the Taxpayer Information File (TIF), designated OLE CCs will default to the National Account Profile (NAP) to validate the TIN and name control.

(3) CC INOLE is used to display IMF, BMF and EPMF entity information for a specific TIN, if the TIN is present on the National Account File (NAF). CC INOLE, used with one of its definers (G, T, X, P, or S), provide a considerable amount of information, often eliminating the need for MFTRA requests.

4.5.1.5.6
(12-10-2021)
Entity Changes

(1) The IDRS file will contain entity modular and tax modular data for taxpayers with selected accounts. Entity changes can be input directly through IDRS, eliminating the need for a paper document. An entity change can be affected if the taxpayer account is on the IDRS file, and the entity is either an abbreviated entity or a full entity. An entity change can also be made to a dummy entity which may be established through Command Code (CC) ENREQ (this eliminates the need for CC ACTON).

(2) Entity Change Request - Form 2363 using, CC ENREQ is entered after a response to ENMOD indicates that the entity is on the file. The response to CC ENREQ is a generated CC INCHG format for IMF and IRAF accounts, or a CC BNCHG format for BMF and EPMF accounts. All (non-EO) filing requirements and entity changes must be input by the use of CC ENREQ/BNCHG with a Document Code of "63." See IRM 2.4, IDRS Terminal Input for instructions.

(3) Types of changes that can be input include:

   a. Change or correction of address (including zip code and location code).
   b. Correction of name due to misspelling or a change in filing status.
   c. Change in name due to an adjustment (e.g., separate to joint status).
   d. Correction, addition or deletion of filing requirement codes, filing status code, or spouse's SSN.
   e. Miscellaneous changes which do not significantly alter the basic character of the entity.

(4) Inputting filing requirements for Form 2363-A Exempt Organization/BMF Entity Voucher. See IRM 25.7.1, Exempt Organization Business Master File and Support Processing, and IRM 2.4.10 for Command codes EOREQ/EOCHG for instructions.

(5) Request to establish Form 5330 BMF entity changes are made using Form 4442. Instructions can be found in IRM 4.71.5, Employee Plans Examination of Returns, Form 5330 Examinations.

4.5.1.5.7
(12-10-2021)
Plan Data Changes

(1) Plan data changes are input to establish or change a plan data module on EPMF. Utilization of IDRS for entity changes, CC ENMOD or CC EMFOLE will indicate if plan entity information is on IDRS. CC BNCHG is used to enter an account, TC 000, on IDRS and EPMF.

Note: TC 000 is usually generated by Master File as a result of the EFAST processed return.

(2) A change of name or address of the organization will require the preparation of Form 2363, Master File Entity Change, which is used to change or update entity information on EPMF. Form 2363 is also used by the campuses and area offices to:

   a. establish an entity that will create a filing requirement
   b. correct or add an employers name, address and/or Employer Identification Number (EIN) on EPMF.

(3) Form 9308, EPMF Plan Data Change, is used by the local offices and campuses to correct or add certain information on EPMF.

(4) When requesting AIMS controls, TC 424, and an EPMF reject code of "801" occurs, it is an indication that an entity is not established on EPMF. Form 2363 should be prepared and submitted to create the entity via EPLAN.

(5) Form 2363 will be prepared even if the name change does not affect the name control. One Form 2363 can be used to change more than one item of entity information on EPMF. Use the following transaction codes:

   a. TC 000 - establish an account
   b. TC 011 - change plan number
   c. TC 012 -reopen plan
   d. TC 013 - plan name change
   e. TC 014 - change address
   f. TC 016 - miscellaneous change entity code
   g. TC 017 - change file folder number
   h. TC 020 - delete plan
   i. TC 053 - change plan year ending month

j.   TC 127 - change administrator data
k.   TC 128 - change plan name and administrator data

Reminder: Do not change the name and address if a later plan period is already on EPMF.

(6)   Identify the name or address change cases on Form 3198-A, TE/GE Special Handling Notice, and attach to the case file. Form 2363 can be attached to the left side of the file for disposition by the closing function.

| 4.5.1.5.8
(10-10-2019)
Command Code EPLAN | (1)   CC EPLAN, with Definer "R," is input after using CC ENMOD to research the entity on IDRS, or when CC ENREQ/BNCHG or MFREQ is used to establish an account. |

a.   If there is no need to do a CC BNCHG, use CC MFREQ to establish the account on the TIF.
b.   Use CC EPLAN, with a blank definer, to enter the plan data change. The result is an output transaction to EPMF.

| 4.5.1.5.9
(10-10-2019)
Posting Delay Codes | (1)   When multiple adjustments are required to an account and some adjustments must post in later cycles than others, the Tax Examiner may mark the document i.e., Form 5599, item 43 or Form 3870, item 24 to input a cycle delay (range 1-6) for the transaction to be "cycled". |

(2)   The action to post these transactions to MF will be deferred until the indicated number of posting cycles has passed.

(3)   All the transactions may be input during the same IDRS terminal session. The cycled transactions will be held on the ECCM Resequencing Transaction files until the number of deferred posting attempts has occurred, thus maintaining the requested staggered sequence among the transactions.

(4)   The posting delay capability is provided for the following IDRS programs:

a.   DP Adjustment CC ADJ54 (DOC Code 54). AIMS Examined closings CC AMCLS (DOC Code 47)
b.   Entity Change CCs INCHG, BNCHG, BRCHG, EPLAN and EOCHG (DOC Codes 50, 53, 63, 64, 80 and 81 respectively).
c.   Pre-Journalized Credit Transfer CCs DRT24 and DRT48 (DOC Codes 77 and 78).
d.   Dual Debit/Credit Transfer CCs FRM34 (DOC Code 34).
e.   Miscellaneous Transaction CCs FRM77 and FRM78 (DOC Code 77 and 78).

(5)   The posting delay code will not post with the transaction or be shown with the IDRS pending transaction. The projected ECCM posting cycle on the IDRS "PN" (pending transaction) status will be extended to account for any significant posting delay code impact on the transaction.

(6)   Use of the posting delay code will not bypass any NAP (National Account Profile) checks that are programmed for a particular CC.

4.5.1.6 (01-09-2023) **TE/GE AIMS Forms**	(1)	Form 5597 is not required for TE/GE units using automated inventory system RCCMS (Reporting Compliance Case Management System). Cases are either downloaded from the RICS (Return Inventory Classification System) or are created manually in RCCMS. The following are steps to control/establish and update the activities to AIMS via RCCMS:

- Manager submits work order to classifier to query and select cases.
- Designee marks the selected cases/return on RICS (Report Inventory Classification System).
- The transaction generates a compliance activity that becomes a Compliance Examination and is generated in RCCMS and interfaces with IDRS to create an AIMS record.
- Assign compliance activity to Tax Examiner to import necessary files for the case and update specific fields in RCCMS.
- Tax Examiner will check "Update AIMS" box on compliance activity.
- Select the status of case and transfer to group; when group accepts case status action, status will change in RCCMS and on AIMS.

(2) Cases can be created by adding activities automatically through RICS or manually creating new activities on AIMS or RCCMS. A case is composed of one or more activities. Activities must always be established on AIMS. General instructions are provided for TE/GE personnel on the preparation and using of AIMS forms. If an activity is also an AIMS activity, users are encouraged to establish it on AIMS through RCCMS simultaneously. However, you can do this manually at a later time. AIMS forms have been designed to facilitate the input of data through IDRS. Note: Activity cases on the Non-master file can not be established through RCCMS. Instead, users will manually establish the activity on AIMS, and then request establishment on RCCMS only, deselect the "Update AIMS" check box on the Compliance Activity Screen.

4.5.1.6.1 (01-09-2023) **Forms Requiring Management Approval**	(1)	Requesting approval of an activity when the action is created in RCCMS is an "Action Request". Until the requested action is granted/approved, no further action may be taken on the activity/case in RCCMS. Note that Non-Master file cases must be established using Form 5588 outside of RCCMS, and then updated in RCCMS after the record is created.

(2) General instructions to request approval to update the status of a compliance activity in RCCMS is initiated by Examiner.

a. From RCCMS List View, select the activity you want to update.
b. From Menu Bar, select **Actions** then **Request Update**.
c. On Update Case dialog box select the **Status code** and click **OK**.

A message will be sent to the group Unassigned Inventory Inbox, requesting approval of the update. After a user with access to the Unassigned Inventory Inbox approves the update and the activity has been updated, the requestor will receive an approval message in their inbox.

(3) Certain TE/GE AIMS forms must have management, or their designee's, approval before they can be input at the terminal outside of RCCMS. These forms are:

Form Number:	Form Title:	Approval Item Number:
Form 5588	TE/GE NMF Request	Item 31
Form 5595	TE/GE Update	Item 13
Form 5596	TE/GE Non-Examined Closing	Item 4
Form 5597	TE/GE IMF/BMF/ EPMF Request	Item 24
Form 5597–C	TE/GE Record Retention Agreement Request	Item 5
Form 5598	TE/GE Correction Request	Item 1
Form 5599	TE/GE Examined Closing Record	Item I (by Review)
Form 5644	TE/GE Inquiry Request	Item 3
Form 5650	EP Examined Closing Record	Item I (by Review)
Form 5666	TE/GE Referral/ information Report	Item 22
Form 6882	IDRS/Master File Infor-mation Request	Approval required (no item #)
Form 15036	TE/GE IDRS Research Request	Approval required (no item number)

4.5.1.6.2
(10-10-2019)
**TE/GE AIMS
Establishment Forms**

(1) The following forms, along with a brief description of each form, are used to establish TE/GE accounts on AIMS:

a. **Form 5597, TE/GE IMF/BMF/EPMF Request** - A terminal input document used to request from IMF/BMF/EPMF a specific return and/or the information required to generate both an examination assembly and an opened account on AIMS manually. Form 5597 is not required to establish cases in the automated system RCCMS.

b. **Form 5588, TE/GE NMF Request** - A terminal input document used to provide the information required to generate both an examination assembly and an opened NMF account on AIMS for a specific NMF con-trolled examination. A Non-Master file activity case must be established on AIMS outside of RCCMS and can be updated through RCCMS with the exception of Employee Plans MFT 74 (Form 5500).

c. **Form 5597-C, TE/GE Record Retention Agreement Request** - A terminal input document used to establish or delete on AIMS a TE/GE information record containing the EIN of an organization that has signed an ADP Record Retention Agreement with IRS and the business segment that obtained the agreement and retains it on file. (verify with Classifica-tion Unit)

4.5.1.6.3	(1)	The following forms are used to process, update, correct and reference TE/GE accounts on AIMS:

4.5.1.6.3
(01-09-2023)
TE/GE AIMS Update, Correction and Reference Forms

(1) The following forms are used to process, update, correct and reference TE/GE accounts on AIMS:

a. **Form 5546, Examination Return Charge-Out** - A computer generated control document. A Form 5546, along with AIMS labels, is printed on those accounts established on AIMS if the Return Request Indicator is a "1". When only the examination assembly is required, input a "3". When both the return and the examination assembly are required, leave this item blank. Both Form 5546 and AIMS labels contain information needed to process accounts on AIMS.

> *Note:* In the automated inventory system RCCMS, Form 5546 is not required to complete closing action of an activity or case.

b. **Form 5595, TE/GE Update** - A terminal input document used to update any of the following items on open account(s): Status Code, Employee Group Code, Amount Claimed, Statute of Limitation Date and Project Code. Used to request additional labels for open account(s); request duplicate Form(s) 5546 for open account(s); request return(s) for open account(s) originally established without requesting the return(s); and, request that the information required to establish account(s) be re-extracted from IMF/BMF/EPMF and used to replace the information currently on the open account(s). Also used to follow-up on missing return(s); input or release Freeze Code(s) on open account(s); and, reopen account(s) that have been closed without waiting the normal aging-off period of ninety days.

c. Form 5595 is not required for updating activities in RCCMS. You can update certain fields on compliance activities and taxpayer education activities as you work in RCCMS. If you modify any of the fields Status Code, Project Code, Statute Code, Tracking Code, Project Definer Code, Aging Reason Code, Alpha Day, or 872ND, you must select "*Request Update*" from the **List View Actions Menu**. If the changes need to be reflected on AIMS, the "*Update AIMS*" box must be checked. Save and Close. If you have a case that has an alpha statute date, e.g. a 941 claim that needs an alpha code "AA," this alpha statute is entered in RCCMS by completing the statute field on the general (1) of 2) tab with the normal statute date and by completing the alpha day field on the codes tab using the code "AA" and requesting approval to update.

> *Note:* Compliance activities in RCCMS can not be modified after an activity/case has been established. The following fields are: TIN, TIN type, TIN validity, Tax period, MFT code, MF type, Work Unit, Plan no., Report no., Referral date, Claim date.

d. **For 5598, TE/GE Correction Request** - A terminal input document used to correct items in error on specific account(s). All correctable items are identified on the document. Corrections can be made as long as an account remains on AIMS (even after closing). An account generally remains available for ninety days after it has been closed.

e. **Form 5644, TE/GE Inquiry Request** - A terminal input document used, to request information about specific account(s) residing on AIMS and account information on IDRS for particular entity or taxpayer.

f. **Form 5666, TE/GE Referral/Information Request** - A manually processed document used as an information notice or for follow-up action on an account.

g. **Form 15036, TE/GE IDRS Research Request**- A terminal input document used to perform online research with managerial approval for TE/GE employees who do not have IDRS terminal access

4.5.1.6.4 (10-10-2019) **TE/GE AIMS Closing Forms**	(1) The following forms are used to close TE/GE account(s) off of AIMS:

a. **Form 4881, Chapter 42 Taxes-Disqualified Person/Foundation Manager** - A manually processed assessment and accounting document used in conjunction with Form 5599 to close EO accounts on AIMS.
b. **Form 5596, TE/GE Non-Examined Closings** - A terminal input document used to close non-examined IMF, BMF, EPMF or NMF account(s) off of AIMS. Closure on AIMS automatically generates a reversal of the MF examination indicator(s).

> *Note:* Batch Non-Examined Closings are processed in the automated inventory system RCCMS except Disposal Codes 33, 34, and 99 and Non-Master file accounts.

c. **For 5599, TE/GE Examined Closing Record** - A terminal input document used to close an examined IMF, BMF, NMF or BMF Form 5330 account off of AIMS. Form 5599 is also used to update MF with assessment and closing information. Closure on AIMS automatically generates a reversal of the MF examination indicator. Users will input the necessary closing data on various tabs within RCCMS when requesting "Validate for close" action. Paper document Form 5599 and Form 5650 are referenced to complete the required fields in closing screens,
d. **Form 5650, EP Examined Closing Record** - A terminal input document used to close an examined EPMF or NMF (Form 5330 with TC's 150 and 973 only) account off of AIMS. Form 5650 is also used to update EPMF with closing information. Closure on AIMS automatically generates a reversal of the EPMF examination indicator.

4.5.1.6.5 (10-10-2019) **TE/GE AIMS Examination Return Package Assemblies**	(1) All RCCMS examination closures are housed in the Case Library.

(2) Manually requested AIMS examination assembly is generated (if required for Appeals workflow) for every EO or GE account established on AIMS and contains:

a. Form 5546, Examination Return Charge-Out, if it was requested.
b. Three sets of AIMS labels, which consists of sixteen examination labels, sixteen address labels and sixteen file labels.

(3) A complete examination assembly is prepared at the local campus for each account established on AIMS and then sent to the appropriate business segment. Exceptions to this process occur under the following circumstances:

Note: **Form 5500 series returns are <u>NOT</u> retrievable from the campus offices.**

a. When the requested return is ordered using a Push Code 080 (EP) or 021 (EO/GE), Substitute for Return, neither the Form 5546 nor the AIMS labels are produced. "**Effective 01-01-2006 Push Code 036 will be used to establish Substitute for Returns, without a paper copy for all of TE/GE, automatically posting a TC 150 at master file for the account.** " Form 5546 is not generated for automated inventory system RCCMS cases for inventory returns selected and downloaded from RICS.

b. When the requested return is not housed at the Ogden Campus (OSC), a split package is sent to the business segment. OSC provides everything except the return. The Form 5546 that it sends is annotated "RETURN IN TRANSIT". The campus that has the return provides a second Form 5546, annotated "SHIP TO (specific) AREA OFFICE", along with the requested return.

(4) Upon receipt from the campus, all examination assemblies related to automatic selections or individual requisitions are sent to TE/GE for distribution to the appropriate group(s). Administrative files corresponding to accounts established on AIMS are forwarded to EO or GE upon request.

(5) Form 5546 contains information that can be used by the Group, Programs and Review staff and the Closing Function to process the return. Items will not appear if they are not available in the system at the time the form is printed. Form 5546 will remain with the case file and must be attached to the return and/or closing document when the account is closed out of TE/GE. If Form 5546 is not available at the time of closing, a print of the information provided by the CC AMDISA, must be substituted. If a Form 5546 is received after the account has been closed, it must be disposed of in accordance with IRM 1.15.24, Records Control Schedule for TE/GE.

4.5.1.6.6 (10-10-2019) **Establishing TE/GE AIMS Records**	(1) RCCMS inventory of returns are downloaded from RICS (Return Inventory Classification System) and will already by established on AIMS. Related and delinquent returns picked up during the course of an examination must be added and established in RCCMS manually by the Examiner as soon as it has been determined that a return will be examined. using Form 5597 or Form 5588 as applicable to establish the return on AIMS. The form must be forwarded for approval to the Group Manager or designee. a. CC AM424 is used to establish a record on IMF/BMF/EPMF (Form 5597). b. CC AMNON is used to establish a record on NMF (Form 5588). (2) Failure to establish a return promptly can delay closing and will make management reports and inventory validations inaccurate. Returns requisitioned for reference or information purposes must be established on AIMS. Older tax periods that are on the retention register should be brought up to active status on the Master file before establishing the record on AIMS and updated on RCCMS. They can be established if they are on retention but there is a significant delay.
4.5.1.6.7 (01-09-2023) **Deleting TE/GE AIMS Records**	(1) There are times when a TE/GE record established on AIMS incorrectly or erroneously must be deleted. Following are instructions on deleting IMF, BMF, EPMF and NMF records. The request to delete an AIMS account, provide sufficient information in the "Reason for Request (Narrative)" block of Form 10904, Request for Record Deletion from AIMS to warrant a deletion. Statute procedures for all Form 10904 closings must be followed. IRM 4.75.16.3.1 has detailed instructions for completion of Form 10904. (2) **Deletion of IMF/BMF/EPMF Records:** a. **Deleting Day of Input** - All records can be deleted on the same day of input using CC AM424D for AIMS accounts on IDRS. b. **Deleting Master File Records** - Master file accounts such as a filed return or classified but not received may be deleted. Only 80 CC

AM424D's can be processed per campus per day. If your office needs to delete more than 20 records using AM424D on the same day of input, contact your Campus AIMS Coordinator. If other offices also have cases to delete, the Campus AIMS Coordinator will coordinate all the area office's requests. If more than 80 are input per campus per day, they will reject on the end-of-day error run and manual TC 421's must be input.

c. **Records Without Push Codes** - Skeletal records without a Push Code, that have been on the data base for over thirty (30) days, can be deleted. Form 10904, Request for Record Deletion from AIMS, must be prepared with the employer's/organization's name, TIN, MFT/Plan, name control, and tax period. The remarks section must include, "Please input CC AM424D - Hanging TC 424 Record for over 30 days." Form 10904, can also be used to request an AM424D. If the MF still shows an open TC 424, the TC 421 must also be input. Prepare Form 3177, Notice of Action for Entry on Master File, to reverse the TC 424 at Master File using CC REQ77.

d. **Records with Push Codes 020 or 081** - Skeletal records with Push Code (**EP** - 081; or **EO/GE** - 020) that have been on the data base for over fifteen (15) days can be deleted using AM424D. The AM424D will generate a TC 421. Form 10904, must be prepared with the employer's/organization's name, TIN, MFT/Plan, name control, and tax period. The remarks section must include, "Please input CC AM424D-Skeletal Record with Push Code '___' must be deleted."

e. **Full Records** - Fully established records cannot be deleted from AIMS, but must be closed off of AIMS using the applicable TE/GE Non-Examined Disposal Code. Prepare Form 5596 or Form 10904 to close these records. Deleting a case in RCCMS is a two-step process for compliance activity cases. First step is to create and input the closing data on the compliance activity screens and the closing record. Second step is to initiate a "Request Closure" action. For a complete listing of disposal codes, refer to:
• Doc. 6476, Employee Plans Systems Codes
• Doc. 6379, Exempt Organizations Management Information Systems Codes
• Doc. 11308, Government Entities Computer Systems Code.

f. **Records With Push Code 041** - Skeletal records with Push Code 041 cannot be deleted using AM424D after the first day of input. A TC 421 must be input to reverse the TC 424. Prepare Form 3177, Notice of Action for Entry on Master File, to reverse the TC 424 at Master File using CC REQ77

g. **PCS Linkages** - Records with a PICF code cannot be deleted.

(3) **Deletion of NMF Records**:

a. All records can be deleted on the same day of input using cc AMNOND.
b. After the day of input, the records can also be deleted from AIMS, but must be closed off of AIMS using the applicable TE/GE Non-Examined Disposal Code. Prepare Form 5596 or Form 10904 to close these NMF accounts using cc AMSOC. Currently RCCMS only supports Transfer updates of established activity cases. NMF and NMF records are closed outside of RCCMS on AIMS/IDRS.
c. Completion of case closing records are required for Non-Master file compliance activities in RCCMS. Refer to the following for the definitions of non-examined disposal codes:
• Doc. 6476 Employee Plans Systems Codes

• Doc. 6379 Exempt Organizations Management Information Systems Codes
• Doc. 11308 Government Entities Computer System Codes

(4) **Zapping AIMS Data Bases** - Occasionally, due to program problems, records are unprocessables which means the only way to remove the record is to request a "ZAP." This is a special utility that only the IDRS Support Staff at the Campus can input.

a. **Approvals** - Approval by the Headquarters AIMS Analyst must be secured before the request can be completed. Each functions' AIMS Co-ordinator must submit the paper work to the Headquarters AIMS Analyst. Approval will not be given if the record can be removed in any other manner such as AMSOCP/AMCLSP or AMSOC/AMCLSO or letting it age off of the data base.

b. **Form to Use** - Forms 6759, Request for Taxpayer Data and 10904, Request for Record Deletion from AIMS are used to request an account to be zapped. Attach the following supporting documentation to the request for each account:
• Current IDRS printout of AMDISA, TXMOD, AMSOC, AMCLS and/or other IDRS research command codes
• Written explanation of zap request
• IDRS number of the requester

4.5.1.6.8
(10-10-2019)
AIMS Forms used to Establish TE/GE Accounts:

(1) To establish a TE/GE account on AIMS use the following forms.

a. Form 5597, TE/GE IMF/BMF/EPMF Request
b. Form 5597-C, TE/GE Record Retention Agreement Request
c. Form 5588, TE/GE NMF Request

(2) If an AIMS establishment falls off the system as a pending record, the AIMS establishment can be processed through RCCMS. When an AIMS establish-ment request is processed for a delinquent or substitute for return, an AIMS 424 record will be created. An incorrect push code entered will not successfully post the 424 record but will fall off of AIMS database. If the original AIMS es-tablishment did not include the correct Push Code and there is no 424 record, you can process a second AIMS establishment request through RCCMS. Put the correct Push Code on the Codes tab of the compliance activity record. Verify that all other entries on the compliance activity screens are correct. Make sure that "Validate for" is set to Establish. Save and close the compli-ance activity screen. From the **Actions menu**, select "Request Establishment". Command code AM424D can be input to delete the "hanging 424 record."

(3) There may also be times when it is necessary to requisition a return without using AIMS forms or where a return will not establish on AIMS. These proce-dures are described below.

4.5.1.6.8.1
(01-09-2023)
Form 5597, TE/GE IMF/BMF/EPMF Request

(1) Form 5597 is used to establish a record on AIMS when IMF/BMF/EPMF returns are requisitioned for examination. It is also the requisition form for the return and examination assembly and opens an IMF/BMF/EPMF account on AIMS for a specific return. This form permits as many as five returns (periods) and/or assemblies to be requested for the same account if all pertinent infor-mation (source code, primary business segment, employee group code, MFT code, status code, return not requested indicator, project code/push code, EIN and plan number) remains constant. Instructions on the preparation of this

form are in Exhibit 4.5.1-8.

a.   An examination assembly is generated for each return requisitioned by Form 5597 unless *Return Not Requested indicator* of "3" is input. For EP, Push Codes 081 and 036 will generate an assembly. For EO and GE, Push Codes 020 and 036 will generate an assembly. Form 5597 can also be used to request an examination assembly without a return, when the original return is not needed for examination. The purpose of the Push Code is to keep the request, TC 424, at Master File until the return has had adequate time to be processed. The TC 424 is allowed to post despite the absence of a return and will extract an opening record to bring the account under AIMS control when push code 036 is input. When creating a compliance activity that is a Substitute for Return (SFR), you should check the "SFR indicator box" on the general (1 of 2) tab in RCCMS. If Source Code 25 or 44 is selected, the return received date on the codes tab is not a required field. A TC 424 reject code will not be generated in this instance, and further requests for this return and/or AIMS documents will not be required. When the TC 150 (Return Filed and Tax Liability Assessed) is posted, the Push Code automatically establishes the full account on AIMS. The Push Code is erased from the AIMS files as soon as a full AIMS record is established. Refer to Exhibit 4.5.1-8. for instructions on preparing Form 5597.

b.   When a return is needed for reference or information purposes, it will be requisitioned using Source Code 45. Alpha Code "FF" should also be input if statute has already expired. See IRM 4.5.2.

c.   Each request must be approved by the Group Manager, or their designee, before it is forwarded for terminal input. Similarly, a request for a return made by a manager, except the Program & Review Manager, must be approved by that manager's immediate supervisor. The Group Manager, or their designee, must review the form to ensure that it is complete and accurate, researches using ENMOD or INOLE to verify entity information to prevent a reject, inputs the requests or forwards the original Form 5597 to the Terminal Function, and retains the file copy. The Group Manager, or their designee, should monitor the file copy of Form 5597 for establishment of a full AIMS record. An AMDISA print should be returned to the originator for the case file.

d.   When a Form 5597 is returned from the terminal area to the originating function, it should reflect one of these situations:

Situation	Explanation
1) Error Message	The request has not been accepted because of an error. The nature of the error, such as a necessary item on the form was not completed, or the employer/ organization name and TIN do not match, will be explained in writing by the Terminal Operator. The Group Manager, or their designee, will correct the form wherever possible. When the Group Manager, or their designee, cannot correct the form, the form is given to the Examiner to correct. If the error is "NC Mismatch" and a check digit is available, the check digit should be used. The form must be resubmitted for terminal input before any further action will be taken on the Examiner's request.

Situation	Explanation
2) Record on File	The request has not been accepted because the return requested has already been established on AIMS. The message on the form will show, as examples: Opened to EP (O EP), Opened to EO (O EO), Opened to GE (O GE), Opened to Appeals (O AP) or Closed by EP (C EP), Closed by EO (C EO), Closed by GE (C GE), IMF/BMF/EPMF requisition on File (424) and Transferred Account (TRA). When there is a record on file, research must be done to locate the return. The request should not be resubmitted.
3) Request returned without an error message or record on file entry.	These requests will either become full records, if they are successfully matched to MF, or the requests will appear on the TC 424 Reject Register. These forms are filed alphabetically in a pending tax return file. The Group Manager, or their designee, should annotate on Form 5597 follow-up action and TC 424 reject data.

e. At the time of terminal input, a skeletal account is established on AIMS. The skeletal account remains until replaced by a full account from IMF/BMF/EPMF. This generally occurs within two or three weeks after terminal input, if the return has posted; however, a skeletal account will not remain on AIMS longer than ninety days unless a Push Code has been input.

f. Upon receipt of the tax return requested, the form is removed from the pending tax return file. Page 2 is then completed and filed according to the instructions in IRM 4.5.1.6.8.2, unless an automated inventory control system is used. The pending tax return file should be reviewed monthly to identify requests where a return or assembly has not been received within a reasonable period of time, usually two months. A follow-up should be submitted only after the return cannot be traced on the TC 424 Reject Register or located in un-associated mail.

g. When the examination assembly is received in Classification, generally after about eight weeks, it is forwarded to the group for association with the corresponding Form 5597. The Group Manager is responsible for following-up with Classification through the Form 5644, TE/GE Inquiry Request, on any requisition over eight weeks old. If the inquiry shows "No Record on AIMS," resubmit Form 5597 to request AIMS controls. Follow-up requests for missing returns should be made using Form 5595, TE/GE Update, not Form 5597. To use Form 5595, the return must be fully established on AIMS.

h. Form 5597 should be used to request the following TE/GE IMF/BMF/EPMF returns when manually required:

Form	Title
CT-1	Employer's Annual Railroad Retirement Tax Return
CT-2	Employee Representatives Quarterly Railroad Tax Return

Form	Title
11C	Occupational Tax and Registration Return for Wagering
720	Quarterly Federal Excise Tax Return
730	Monthly Tax Return for Wages Wagering
940	Employer's Annual Federal Unemployment Tax Return
941	Employer's Quarterly Federal Tax Return
941PR	Employer's Quarterly Federal Tax Return, Puerto Rico
941SS	Employer's Quarterly Federal Tax Return, Virgin Islands, Guam, American Samoa
942	Household Employment Taxes
943	Employer's Annual Tax Return for Agricultural Employees
944	Employer's Annual Federal Tax Return
945	Annual Return of Withheld Federal Income Tax
990	Return of Organization Exempt from Income Tax
990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons
990EZ	Short Form Return of Organization Exempt from Income Tax
990PF	Return of Private Foundation
990T	Exempt Organization Business Income Tax Return
1040PR	U.S. Self-Employment Tax Return-Puerto Rico
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)
1041A	U.S. Information Return — Trust Accumulation of Charitable Amounts
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1065	U.S. Partnership Return of Income
1066	REMIC Income Tax Return
1120	U.S. Corporation Income Tax Return
1120A	U.S. Short Form Corporation Tax Return
1120F	U.S. Income Tax Return of Foreign Corporations
1120FSC	U.S. Income Tax Return of a Foreign Sales Corporation

Form	Title
1120ND	Return for Nuclear Decommissioning Funds and Certain Related Person
1120PC	U.S. Property and Casualty Insurance Company Income Tax
1120PF	U.S. Corporation Income Tax Return for Private Foundation (with revoked exemption)
1120POL	U.S. Income Tax Return
1120 POL/ Exempt	U.S. Income Tax Return of Political Organization
4720/4720A	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC
5227	Split-Interest Trust Information Return
5330	Return of Initial Excise Taxes Relating to Employee Benefits Plans
5500	Annual Return/Report of Employee Benefit Plan (With 100 or More Participants)
5500C/R	Return/Report of Employee Benefit Plan (With fewer than 100 Participants)
5500EZ	Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan
5500SF	Short Form Annual Return/Report of Small Benefit Plan
8038	Information Return for Tax-Exempt Private Activity Bond Issues
8038G	Information Return for Tax—Exempt Government Obligations
8038T	Arbitrage Rebate or Penalty
8328	Carry Forward Election of Unused Private Activity Bond Volume CAP
8871	Political Organization Notice of Section 527 Status
8872	Political Organization Report of Contributions and Expenditures

(2)   Form 5597 should be used to request the following MF returns for Discrepancy Adjustments for TE/GE:

Note: The **only** time a Discrepancy Adjustment should be made for GE is for TEB, relating to Form 1040 or 1120.

Form	Title
11C	Special Tax Return and Application for Registry-Wagering
730	Tax on Wagering
1040	U.S. Individual Income Tax Return
1041	U.S. Fiduciary Income Tax Return (for Estates and Trusts)
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
1065	U.S. Partnership Return of Income
1120 (including 1120L and 1120PC	U.S. Corporation Income Tax Return
1120F	U.S. Income Tax Return of Foreign Corporations
1120S	U.S. Small Business Corporation Income Tax Return

Reference Return - Managerial approval **must** be obtained before initiating an examination of a reference return and the source code **must** be changed to another appropriate source code. See the instructions in IRM 4.5.2, (subsection on Reference or Information Returns). A photocopy of the request for a reference return **must** be attached to the return as a permanent record.

4.5.1.6.8.2
(10-10-2019)
TE/GE Group Control Card, Page 2 of Form 5597

(1) After terminal input, Form 5597 becomes a Group Control Card and can be used to manually control AIMS accounts assigned to a group. For each account entering the examination stream as a result of a Form 5597 requisition, the original Form 5597 can be used for control purposes. Control and filing of the Group Control Case is the responsibility of the Group Manager, or their designee, in the function that has requested or is holding the return. Every return, including copies of the employer's/organization's returns, in a TE/GE Group must have a Group Control Card whether the return was requisitioned or received through other channels. It is not necessary to control a BRTVU/ERTVU/RTVUE print on AIMS unless it has been determined that an examination will take place.

(2) In lieu of maintaining paper control records, RCCMS maintains a Case Library that houses closed cases.

4.5.1.6.8.3
(10-10-2019)
Form 5597-C, TE/GE Record Retention Agreement Request

(1) Form 5597-C is a terminal input document used to establish record retention information on AIMS. The EIN of the organization that has signed an ADP Record Retention Agreement with IRS and the code of the business segment that obtained the agreement and retains it on file is kept on AIMS until deleted using Form 5597-C. Instructions for preparing Form 5597-C are found in Exhibit 4.5.1-9

(2) Record retention information is used to annotate Form 5546, Examination Return Charge-Out, with the legend "RECORD RETENTION AGREEMENT ON FILE" each time the EIN of an organization that has signed an agreement is

encountered during the establishment of AIMS accounts. This message is an alert to the fact that a Computer Audit Specialist (CAS) must be contacted before beginning the examination.

(3) After preparing Form 5597-C, submit it to the Group Manager (or their designee) for review and forwarding to the Classification Manager who will sign, date and forward it for terminal input. Each Form 5597-C is returned to the Classification Manager after input through the terminal.

(4) Disposition of Form 5597-C - Form 5597-C are destroyed at the discretion of the Classification Manager.

4.5.1.6.8.4
(01-09-2023)
Form 5588, TE/GE NMF
Request

(1) Form 5588 is used to establish a record on AIMS Non-Master file when NMF returns are secured for TE/GE. It is also the requisition form for the return and examination assembly and an open NMF account on AIMS for a specific NMF-controlled examination. Instructions for preparing Form 5588 are found in Exhibit 4.5.1-10

(2) Form 5588 should be used to establish the following NMF returns on AIMS:

    a.   Form 990BL, Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons

    b.   Form 4720, Self-Dealers, Organization Managers, Foundation Managers and Disqualified Persons.

        Note: Beginning January 1, 2013, Form 4720 returns will be processed and posted on Business Master File. Returns will be established on AIMS/RCCMS using Form 5597 and no longer controlled on Non-master file.

    c.   Form 5330, Return of Initial Excise Taxes Related to Employee Benefit Plans

        Note: Beginning January 2001, Form 5330 are posted to the BMF. Form 5588 should **only** be used for Form 5330 if an original return is posted to the ANMF.

    d.   Non-Return Units, designated MFT 99

(3) Also, use Form 5588 whenever IMF/BMF/EPMF cannot be used. Non-return units are established on NMF and controlled on RCCMS. Because there is no MF intervention, a full account is established on AIMS at the time of terminal input.

(4) The use of Form 5588 to obtain a charge-out document from the campus will provide the information to establish a record on NMF and to maintain an effective control of return entering the examination stream.

(5) Each requester must prepare and submit the request form to the Group Manager or their designee, who will review and approve each request before it is forwarded for terminal input. Command Codes BMFOL/EMFOL should be attached to verify entity information to prevent rejects.

(6) When the form is returned to the originator, it will reflect one of the following situations:

    a.   Error Message - The request has not be accepted because of an error. The nature of the error, such as a necessary item on the form not

completed, or the organization's name and TIN that do not match, will be explained in writing by the Terminal Operator. The Group Manager, or their designee, will correct the form wherever possible. When the Group Manager, or their designee, cannot correct the form, the form is given to the Examiner to correct. If the error is "NC Mismatch" for name control and a check digit is available, the check digit should be used. The form must be resubmitted for terminal input before any further action will be taken on the Examiner's request.

b.   After the NMF account is established on AIMS, the status can be updated and closed to the Closing Unit in RCCMS by checking the *Update AIMS* box.

4.5.1.6.8.5
(01-09-2023)
TE/GE Requisitions Not on AIMS Forms

(1) Requests by TE/GE personnel for tax returns are ordinarily made on AIMS forms when the module is established. Follow-up requests may be made using CC AMRET for cases already fully established on AIMS.

(2) In some instances, it is necessary to requisition a return without using AIMS forms. These instances are:

a.   Ogden Campus EP, EO or GE unpostables.
b.   Ogden Campus case requiring an AIMS follow-up request on which the Employee Group Code information is not sufficient to route the return to the requester.
c.   Documented emergencies, approved by the Director of EP, EO, FSL/ET, ITG, TEB or the OPR, or their designee, and is controlled by the Classification Manager or Closing Function Managers. AIMS establishment of these cases must be initiated simultaneously.

(3) Non-AIMS requests for returns described in (2) above, may be input using CC ESTAB.

(4) Form 2275, Records Request Charge and Re-Charge, will be used for tax return requests initiated by TE/GE personnel on an exception basis only (i.e., documented emergencies). Appropriate approval signatures must be included on this form.

4.5.1.6.8.6
(12-10-2021)
TE/GE Requisition Problems

(1) There are occasions when a needed return will not establish on AIMS. The instructions for the action to correct this situation are referenced below:

a.   When an AIMS establishment request is processed for a delinquent return or substitute for return but an improper Push Code is used, the full AIMS account will fail. A second AIMS establishment request through RCCMS can be input. Put the correct Push Code on the "Codes" tab of the Compliance Activity record. Make sure that "Validate for" is set to Establish; "Update AIMS" box is checked.
b.   The requisition was rejected at the time of terminal input: IRM 4.5.1.6.8.1(1)d)1.
c.   The requisition did not match against the LAP or NAP: IRM 4.5.1.6.8.1(1)d)1.
d.   The requisition was accepted on AIMS, but rejected at MF; notification is the TC 424 Reject Register: IRM 4.5.1.6.8.1(1)d)3.
e.   The return does not establish, but a notice of reason was not provided: IRM 4.5.1.6.8.1(1)d)3.

(2) On occasion, the requisition may serve to establish the return on AIMS without delivering the return.

    a.   The examination will be conducted on the organization's copy or a BRTVU, RTVUE or ERTVU print:. IRM 4.5.1.5.4(1)(c) .

    b.   The Examination Charge-Out indicates the return is assigned to an area outside the TE/GE Division: IRM 4.4.2.42 (AIMS/Processing Handbook).

4.5.1.6.9
(10-10-2019)
TE/GE Forms Used to Process, Update, Correct and Reference Accounts

(1) To process, update, correct or reference TE/GE accounts on AIMS, use the applicable form. Detailed instructions are provided below.

4.5.1.6.9.1
(01-09-2023)
Form 5595, TE/GE Update

(1) Form 5595, TE/GE Update is used to perform the following functions:

    a.   Re-establish closed returns
    b.   Update status codes
    c.   Update employee group codes within same PBC only
    d.   Update statute date
    e.   Update tracking code
    f.   Update project code
    g.   Generate a follow-up request for a missing return
    h.   Request additional audit and/or address labels if needed for Appeals.
    i.   Set an AIMS freeze code
    j.   Release an AIMS freeze code
    k.   Update amount of claim
    l.   Request Closed record from RCCMS Case Library for re-opening or informational purpose.

Note: Updates of an Employee Group Code to a EGC outside the groups Primary Business Code must use cc AMSOC to transfer case Disposal Code 30 with EGC and PBC of recipient group or routed to the Classification Unit. Case will be returned with incorrect EGC code back to group and action recorded on RCCMS.

(2) RCCMS cases are updated by groups when cases are moved from Status to Status, Statute updates and Closing actions Requests are selected actions: to Close, to Update, and checking AIMS Update box.

(3) Form 5595 is used with CC AMSTUR to re-establish returns that have been closed (returns in Status Code 90) without waiting the normal aging-off period. Area Offices may use Form 5595 to make changes, etc., to related group cases, but only for cases going to or from Status Code 22, 24, 25 (GE only), 30, 32, 34 or 38.

(4) Disposition of Form 5595 except AMFRZ, may be retained in the TE/GE Division for thirty calendar days after information is entered via terminal. AMFRZ can only be input by designated employees in Classification. All AMFRZ input documents should be maintained in a AMFRZ suspense files. Other Forms 5595 should be disposed of according to IRM 1.15.24, Records Control Schedule for TE/GE.

4.5.1.6.9.1.1
(01-09-2023)
TE/GE Responsibilities

(1) Responsibility for submission of documents to update the TE/GE AIMS file will be that of the function in which any of the following conditions occur:

    a.   change in employee group code
    b.   change in statute date
    c.   change in status code
    d.   claim amount

(2) EP, EO or GE Group responsibilities include:

    a.   If the appropriate status code was entered on an individual requisition (Form 5597, or 5588), no additional updating is necessary when the examination assembly is initially received in TE/GE. If, however, the appropriate status code was not entered, the Group Manager, or their designee, is responsible for updating the account to the proper status as soon as the examination assembly is received. The Group Manager, or their designee, is also responsible for updating the status codes on all automatic selection accounts and accounts related to the automatic selection or individual requisition as soon as those examination assemblies are received.

    b.   Group Managers, or their designees, are responsible for updating the Status Code to 10 (Assigned, Not Started (No Time Applied)) and 12 (Assigned, Started (Time Applied)) on all accounts assigned to an Examiner.

    c.   Preparing and inputting* update forms when returns move: from Status Code 10 - Assigned, Not Started (No Time Applied) to Status Code 12 - Assigned, Started (Time Applied) to Status Code 38 - Suspense, Other.

    d.   Preparing update forms if mandatory review returns are sent directly from the group to Review, Status Code 20. The update forms will be sent with the case files.

    e.   Preparing update forms when returns are being returned to Review, Status Code 20, for sample review.

    f.   Preparing and inputting update forms when returns move from group status to the Closing Function Status Code 51

Note: * If IDRS access is not available, the update forms should be forwarded to the Closing Function for terminal input.

(3) The Classification Manager responsibilities include:

    a.   RICS selected returns and corresponding related return selections,
    b.   Updating selected returns to Status Code 08 (Selected, Not Assigned)
    c.   Closing returns not selected using Form 5596, TE/GE Non-Examined Closings. IRM 4.5.1.6.10.5
    d.   Updating accounts to Status Code 10 (Assigned, Not Started (No Time Applied)) and Employee Group Codes to reflect the specific group(s) that the accounts are being assigned.

(4) TE/GE Review Staff responsibilities include:

    a.   Preparing and inputting* update forms when returns are placed in another Review status, such as Status Code 22 - 30-Day Letter or Status Code 24 - 90-Day Letter, and Status Code 25 - Transferred to Counsel.
    b.   Preparing and inputting* update forms when returns are returned from EP, EO or GE Groups.

c.   Inputting* updates on returns which are received directly from EP, EO or GE Groups. The update forms will be prepared by the sending group and are received with the case files.

d.   Inputting* updates on premature referrals received from Appeals. The update forms will be prepared by the Appeals Office and are received with the case files.

e.   Preparing and inputting updates to Status Code 10 - Assigned, Not Started (No Time Applied), Status Code 12 - Assigned, Started (Time Applied), Status Code 30 - Form 1254 Suspense and Status Code 38 - Suspense, All Other.

f.   Upon local option, Review Staff may input updates of returns received from the TE/GE Closing Function.

Note: * If IDRS access is not available, the update forms should be forwarded to the Closing Function for terminal input.

(5)   The Classification Function should prepare and input* updates to -, Status Code 08 - Selected, Not Assigned, Status Code 10 - Assigned, Not Started (No Time Applied) and Status Code 12 - Assigned, Started (Time Applied).

Note: * If IDRS access is not available, the update forms should be forwarded to the Closing Function for terminal input.

(6)   TE/GE-Closing Function responsibilities include:

a.   Preparing and inputting all updates on returns forwarded to the Review Staff, unless Review Staff locally decides to input updates on all cases they receive.

b.   Immediately updating to a Closing Function status code any return that will remain in the Closing Function.

c.   Preparing and updating cases returned to the group.

d.   Performing terminal input of updates for those functions that do not have access to IDRS.

e.   Preparing updates within one-day of receipt.

4.5.1.6.9.1.2
(01-09-2023)
Re-opening Closed Returns

(1)   Form 5595 is used to re-open returns that are closed on AIMS database in Status Code 90 - Closed, unless the return was closed by an Appeals Office.

(2)   Before a return can be re-opened with Form 5595, the following conditions must be met:

a.   Examined closings must have been in Status Code 90 more than 40-days.

b.   A TC 30X must have posted for the first closure and not be pending or unpostable.

c.   Non-examined closings do not require a waiting period prior to re-opening on AIMS, but must not be re-closed as Non-Examined account,

d.   In addition to the approval of the Group Manager, or their designee, the approval of the AIMS Coordinator **must** be secured for requested initiated by TE/GE.

(3)   Requesting closed RCCMS controls for special situation which may encounter the controls to remain Closed or Re-opened. Group should prepare F5595 and

state AIMS and RCCMS controls with correct status code to be used when pulled from RCCMS Case Library. See Exhibit 4.5.1-11 Instruction on preparing F5595.

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4.5.1.6.9.1.2.1
(12-10-2021)
Rules for Re-opening Closed Returns

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(1)   Certain rules control returns re-established. Among them:

    a.   Examined returns re-opened in Employee Group Code (EP-76XX; EO-79XX and 7700-7722, 7724-7299 or 7206; or GE-7200-7205, 7207-7299 and 7723) must have a status code greater than 10. Disposal Code is 01 - 19 or 50-55, 57. The record must have been closed for more than 40 days.

    b.   No re-opened returns, except a Claim, can be closed using a non-examined disposal code. Claims may be surveyed **only** when the previous closed return used a non-examined disposal code.

    c.   There must not be any unverified assessment on the record.

    d.   CC AMSTUR eliminates examination results for the original closing from AIMS accomplishment reports of the closing PBC.

    e.   CC AMSTUR eliminates examination time for the original closing from the AIMS accomplishment reports. When the re-opened return is finally closed, Examiner's Time (Item 28 on Form 5650 - EP Examined Closing Record or Form 5599 - TE/GE Examined Closing Record) must reflect the examination time of both the original and final closing. There is a programmed validity check to ensure that the time recorded on the final closing is equal to or greater than the original closing.

(2)   AMDISA print prior to re-closing should be secured.

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4.5.1.6.9.1.2.2
(12-10-2021)
Impact on Re-opening Closed Returns on AIMS and AIMS Tables

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(1)   If the case is re-opened before the end of the fiscal year, of the original closing:

    a.   The prior closure information is deleted from the AIMS tables.

    b.   The prior closure information is deleted from the AIMS data base with the exception of Item 28, Examiner's Time of Form 5650 or 5599. Examiner's Time will be stored on the AIMS data base and the subsequent closing must have an amount entered in Item 28 that is equal to or greater than the original closure. **The computer will not allow any corrections to Examiner's Time on open cases but can be re-input upon final closure.**

    c.   For EP (BMF Forms 5330), EO and GE cases only: Since Items 12 and 15 entries were sent to MF when the original closure was input, the examining specialist or Closing Unit will only enter the changes resulting from the subsequent closure in Items 12 and 15.

(2)   If the case is re-opened after the end of the fiscal year of the original closing, the AIMS information cannot be deleted from the AIMS tables since the tables have been finalized. To prevent TE/GE from receiving duplicate results, the prior AIMS information is stored on a separate file which the computer uses to NET the figures input from the closings. This is why it is extremely important to enter the totals for both closings on the Form 5650 or Form 5599.

Example: For EP (BMF Forms 5330), EO and GE cases only: If the original closure resulted in $10,000 and 10 hours, and the subsequent closure resulted in an additional $4,000 and 5 additional hours, the total reflected on the AMDISA after closing **must** be $14,000 and 15 hours. The computer will NET the new figures with the figures that were stored

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from the original closure and the results for the current year tables will be the correct amount of $4,000 and 5 hours. If the subsequent examination resulted in a decrease of $4,000, it would not be appropriate to show a negative amount on the current year tables, therefore, an amount of $0 and 5 hours would appear on the current year tables.

4.5.1.6.9.2 (01-09-2023) **Form 5666, TE/GE Referral or Information Report**	(1)	Form 5666, TE/GE Referral/information Report, is prepared if the examiner finds some aspect of the taxpayer's activities or operations that may jeopardize future compliance. A review of the data from CC ERTVU (for EP), CC RTVUE (for IMF) or CC BRTVU (for EO or GE) should be used in making the determination to examine returns filed after December 1991. Instructions for preparing Form 5666 are found in Exhibit 4.5.1-12 The Group Manager will sign electronically and send Form 5666 with supporting documentation secure email to the TEGE Referral Group email box at *Manager EO Classification
	(2)	Classification Group 3 reviews Form 5666, TE/GE Referral/information Report to determine whether the referenced return should be requisitioned. If it should be, Form 5666 will also act as an MF requisition. Form 5588, TE/GE NMF Request must be used to requisition a NMF return.
	(3)	If the Referral or Information Report is for a future file year, Form 5666 is input using the applicable Push Code (EP - Push Code 081; EO/GE - Push Code 022, 023, 024, or 025), which will hold the skeletal record on AIMS.
	(4)	If the return does come into TE/GE through other channels, a special message that a Referral or Information Report is available is printed on Form 5546, Examination Return Charge-Out. This report should be associated with the return by notifying Classification Group 3 to secure the Referral or Information Report.
	(5)	If Form 5666 , used to record a recommended future year examination, cannot be emailed, a printed copy is scanned with all supporting documents by Classification Group 3 and placed in the RCCMS referral activity case.
4.5.1.6.9.3 (10-10-2019) **Inquiries About Employer or Organization Accounts**	(1)	Information is provided below on the forms to use when requesting research about employers or organizations.
	(2)	All requests for information must be approved except the research performed by processing personnel in the Closing Function and Campus Examination Branch processing functions when the research is done only to secure information necessary to process EP, EO, GE and Appeals adjustments.
4.5.1.6.9.3.1 (10-10-2019) **Form 5644, TE/GE Inquiry Request**	(1)	Form 5644 is used to get information about returns that are on AIMS and IDRS. A great deal of information is available on the data base. The following is a partial list by CC: a. AMDIS and AMDISA print a display of the information on the AIMS file. b. TXMOD (with a definer) prints the same information from MF that a transcript does. However, a TXMOD is not always available for EP, EO or GE returns. TXMOD also includes pending and unpostable transactions. c. ENMOD prints an employer's/organization's name and address that is pending at the servicing campus or posted at MF. This information is the same as that shown on AIMS.

       d.   BMFOL displays BMF data including the organization's address and should be used to obtain the latest entity information or for a cross-referenced EIN. Pending and unpostable transactions are not displayed on BMFOL.

       e.   EMFOL displays EPMF data including employer's address and should be used to obtain the latest entity information or for a cross-referenced EIN. Pending transactions are not displayed on EMFOL.

       f.   BRTVU and TRDBV provides access to the line items transcribed from Form 940, Form 941, Form 942, Form 1065 or Form 1120 and their accompanying schedules as the returns are processed at the campus for returns filed for the current year and the two previous years. CC BRTVU displays transcribed lines as reflected on the original return, reflects all returns processed during the processing year regardless of the tax period, displays delinquent and amended returns in the format of the year processed and shows computer-generated fields. BRTVU is not updated to reflect any subsequent adjustments or duplicate return data. However, BRTVU/TRDBV will display information that an amended return has posted after the original return was processed. Therefore, a current transcript of account, BMFOL print, must be attached to the BRTVU print when examining a return.

       g.   ERTVU provide access to the line items transcribed from the Form 5500 Series Returns and their accompanying schedules as the returns are processed at the campus for returns filed for the current year and the two previous years. CC ERTVU displays transcribed and edited information, edit sheet information, calculated amounts, correspondence indicators and accompanying schedules. ERTVU is not updated to reflect any adjustments, or duplicate return data. Therefore, a current transcript of account, EMFOL print, must be attached to the ERTVU print when examining a return.

(2)   AIMS research can be done by telephone, in emergency situations. The case file must be documented to show managerial approval. A completed Form 5644 can be used as documentation. Instructions for preparing Form 5644 are in Exhibit 4.5.1-13

(3)   If the response received is "No Record Available," researching NMF is advised (EIN followed by an "N"). If AIMS reflects a PICF code of 1 - 8, additional information is available on the PCS data base. Research using TSINQ by completing Form 8337, Key Case/investor Inquiry or Form 8623, PCS Summary. For summarized research use CC TSUMY.

(4)   Place Form 5644, along with the requested print(s), in the corresponding case file(s).

(5)   Disposition of Form 5644 - The requested information will be recorded on the form or attached to the form. Form 5644 remains in the case file until the case closes.

4.5.1.6.9.3.2
(10-10-2019)
**Form 6882, IDRS/Master
File Information Request**

(1)   Form 6882 is used to secure information about returns that are on IMF/BMF/EPMF. Information about Microfilm Replacement System (MRS) can be found in Doc. 6209, IRS Processing Codes and Information.

(2)   The Business Master File On-Line (BMFOL) provides research of nationwide entity and tax data posted to the BMF. BMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "No

Data Available." BMFOL with appropriate definer code "I" displays an Index Summary of tax modules, showing the tax year available. The screen contains nationwide information including entity, posted return, general tax data, status history, vestigial, adjustment, and audit history data for a specific TIN.

(3) The Employee Plans Master File On-Line (EMFOL) provides research of nationwide entity and tax data posted to the EPMF. EMFOL allows expanded research capability when routine IDRS research (e.g., SUMRY or TXMOD) results in "No Data Available." EMFOL definer "I" displays an Index Summary of tax modules, showing the tax years available. The screen contains nationwide information including plan number, tax period, posting status, Campus code, return status code (EFAST), schedules and plan first name for a specific EIN.

4.5.1.6.9.3.3
(10-10-2019)
Master File View and Return View for TE/GE

(1) Business Master File on-line system provides read-only access to accounts on the BMF in Martinsburg, WV. All entities, Master file modules and the most recent seven years of retention data are in on-line status.

(2) Business Return Transactions View (BRTVU) and Return Transactions View (RTVUE) provides on-line research of MF and IMF account and return data. Since MF does not carry all information available on the IDRS screen displays (IDRS notice status, case control information, pending transactions, etc.), it is imperative that IDRS research using cc TXMODA be initiated before accessing MF information via IMFOL or RTVUE.

(3) Corporate-Files-On-Line (CFOL) command codes are available to research entity and/or tax data which may not be available on IDRS. In most cases, the response will appear on the screen in five seconds or less. This will negate the need for MFTRA transcripts or the need to secure hard copies of tax returns in some cases. Amended returns will not be available for on-line display and may require hand-copy requests using cc ESTAB.

(4) BRTVU and RTVUE accesses the BMF/IMF and allows several screen displays based on an input definer. These will include:

    a. An index screen which shows whether a specific tax period is available on-line or not. The index screen also includes a "balance" due field showing if the account is in debit, credit, or zero balance.
    b. A screen which shows entity information, similar to INOLE/BMFOLE/ BMFOLO.
    c. A screen which has specific data from the tax account, similar to TXMOD and BMFOLT/IMFOLT.
    d. A screen titled "IMF Adjustment Transaction Screen" which includes detailed information about adjustment transactions input.
    e. A screen which includes retention register account information.
    f. A posted TC 150 return screen which displays return data that is transcribed along with computer generated fields.
    g. A status history screen which includes extension to file data.
    h. A help screen which displays information to assist in using RTVUE.

(5) RTVUE accesses the Return Transaction File (RTF) for IMF taxpayers. It contains all edited, transcribed, and error corrected data from data entry lines of returns and related forms and schedules filed in the current processing year, including returns for two prior tax years. This CC requires a definer to access a particular screen and has an index screen.

(6) When available, the use of these two CCs will be the suggested alternative to ESTAB requests. Examinations may be closed using a BRTVU/RTVUE print. Copy of return procedures must be followed. See IRM 3.12.12, Exempt Organization Returns.

4.5.1.6.9.4 (12-10-2021) **Correction to AIMS**	(1) Form 3198-A, TE/GE Special Handling Notice, is prepared by the Examining Agent to alert the Closing Units and/or Review Staff of special processing steps for the disposition of the examined case. Do not use Form 3198-A to notify the Closing Units of corrections to AIMS/RCCMS. Corrections should be identified and made using Form 5598 as noted in section 4.5.1.6.9.4.1 of this IRM.

(2) Form 5598, TE/GE Correction Request is used to correct AIMS account on IDRS and RCCMS that have not dropped off AIMS database.

4.5.1.6.9.4.1 (12-10-2021) **Form 5598, TE/GE Correction Request**	(1) Corrections can be made using Form 5598 as long as the account(s) are on AIMS. Generally, an account is available for 90 days after it has closed. If the correction is to a record that has aged off of AIMS, the correction cannot be done. Instructions for preparing Form 5598 are in Exhibit 4.5.1-14 and Exhibit 4.5.1-15

(2) Corrections should be made as soon as the error is discovered. Responsibility for making corrections falls to the EP, EO or GE function (Group, Classification, Planning & Review, etc.), handling the account at the time the error is discovered. A maximum of twenty accounts can be corrected using the same Form 5598, if the identical corrections are being made to each of the accounts.

(3) Use Form 5598 whenever:

   a.   An error is found on an AIMS - generated output such as a Form 5546, Examination Charge-Out, a label, a CC AMDIS/AMDISA print, etc.
   b.   An error is discovered during quality review of a document previously used as terminal input to AIMS or RCCMS IVL validation.
   c.   An error is recorded on the Ogden Campus or Enterprise Detroit Computing Center error registers.

(4) Completed forms are routed to the approving official who reviews the forms to ensure the quality and integrity of the requested action. The approving official will return an unapproved Form 5598 to the requester with a statement indicating the action that should be taken in lieu of that recorded on the correction request. The Group Manager, or their designee, of the initiator approves Form 5598 requests to correct items.

(5) A correction to a closed record, Status 8X or 90, causes the Report Extraction Indicator 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 EO and GE tables for the business segment office will be updated with the correct information. If the correction is to a record that was closed to an Appeals Office that is outside the jurisdiction of the TE/GE campus, the AIMS data base must be backed-down to EP (BMF 5330s), EO or GE in the closing business segment office in order to input a correction.

(6) Disposition of Form 5598 - Retain Form 5598 sixty days after input. Form 5598 should then be disposed of according to IRM 1.15.24, Records Control Schedule for TE/GE.

4.5.1.6.9.4.2 (01-09-2023) **Correcting Activity Codes**	(1)	Activity codes should be entered on all requests for returns. When the activity code is not known, it should be estimated. If the estimated activity code of a IMF/BMF/EPMF requisitioned return is wrong, it is corrected automatically at MF and the AIMS data base will reflect the true activity code. Refer to the following for listings of valid Activity Codes: • Doc. 6476 Employee Plans System Codes • Doc. 6379 Exempt Organizations Management Information Systems Codes • Doc. 11308 Government Entities Computer System Codes

Exception: Substitutes for returns and returns manually re-established from the retention register are not corrected.
"**TEB Activity Code structure for 8038 series returns relates directly to the Report Number, which can not be changed. Therefore, 8038 series returns are not included in the above statement.** "

(2) If the activity code entered for a NMF requisitioned return is wrong, it must be corrected using Form 5598, TE/GE Correction Request. Form 5598 is also used to correct the following activity codes:

   a.   Substitutes for returns received with an incorrect activity code or 000.
   b.   Returns manually re-established on IMF/BMF/EPMF after being placed on the retention register and received with an incorrect activity code or 000. These are returns that were originally listed on the TC 424 Reject Register with reject codes 1970 or 3471.

Reminder: The activity code should be based on the return as filed without considering any later changes made by IRS. The exception to this is that the correct activity code for a substitute for return is based on the return after examination.

4.5.1.6.9.4.3 (10-10-2019) **Correcting the Source Code**	(1)	The source code must reflect the reason the return was selected for examination. Thus, even if a return becomes part of a special program, the source code should not be changed. Refer to the following for valid Source Codes in the System Codes documents:. • Doc. 6476 Employee Plans Systems Codes • Doc. 6379 Exempt Organizations Management Information Systems Codes • Doc. 11308 Government Entities Computer Systems Codes

(2) When the return is requested for reference or information, managerial approval is needed before an examination of the return can be initiated.

Note: Account records established with Source Code 45 can only be closed using Disposal Code 45

4.5.1.6.10 (12-10-2021) **Closing TE/GE Accounts Off AIMS**	(1)	Examining agents will input the necessary closing data on various tabs within RCCMS. In addition, agents may need to refer to paper closing documents Form 5599 for all BMF/IMF closures or Form 5650 for EP 5500 closures. Examining agent must create closing records that contain the closing data for activities within the case. A case can be partially closed or entire case closed. The various tabs on all of the activities within the case, requires the user to request action for:

(2)   Closing process for a case comprises of completing the closing data on various tabs within RCCMS. After the required closing data has been input on the closing tabs on all of the activities within the case, the user must request an action for *Close* and check the box for *Update AIMS*.

(3)   The forms used to close EP BMF 5330s, EO and GE accounts off of AIMS are as follows:

a.   Form 5599, TE/GE Examined Closing Record and
b.   Form 5650, EP Examined Closing Record for NMF closures only

Note: IRM Section 4.5.1.6.10.1 provides information for the paper closing document Form 5599 Examined Closing Record. IRM Section 4.5.1.6.10.3 provides information for Form 5650 EP Closing Record for Form 5500 series returns. The citation directions include information for Disposal Codes for examined returns.

4.5.1.6.10.1
(12-10-2021)
Form 5599, TE/GE Examined Closing Record

(1)   Form 5599, TE/GE Examined Closing Record, is used to close examined returns Disposal Codes (Disposal Codes 01-07, 09-11 and 13, for EP BMF 5330s, Disposal Codes 01-19, 50, 52 and 54-55 for EO; Disposal Codes 01-14, 16-19, 51, 52, and 57 for GE) and surveyed claims (Disposal Code 34) for EP, EO and GE returns closed off of AIMS at the completion of the examination. Instructions for preparing and reviewing Form 5599 are found in IRM 4.5.2.7.1. In addition, Form 5599 is used to update IMF/BMF/EPMF with assessment and closing information from a MF account. Both IMF/BMF and NMF (EO, EP and GE returns) will be closed using Form 5599. Cases returned from Appeals for further review, must have new Form 5599 prepared as though previous closings have not taken place.

Note: Beginning January 1, 2002, EP Forms 5330 that posted to BMF are closed using Form 5599.

(2)

Note: Form 5599 not needed if case can close electronically (100% paperless) on RCCMS. Refer to Interim Guidance memo dated April, 23, 2020. EO Examiners no longer required to prepare Form 5599 and upload to RCCMS, Office Documents.

(3)   Returns closed with an agreed examined disposal code remain on AIMS for 150 days after being closed on AIMS or until assessment verification has been completed, whichever is longer. They are included in closing reports at the end of the month in which they are closed on AIMS. Returns closed with an unagreed examined disposal code remain on AIMS for 150 days after being closed on AIMS for the Appeals Office or until assessment verification has been completed, whichever is longer. They are included in closing reports at the end of the month in which they were closed on AIMS for the TE/GE Division.

Note: Effective 03/28/2003, Non-Master File accounts are no longer aged off of AIMS.

(4) An examined return may be re-established once it has aged off of AIMS. In some instances, however, there may be a need to re-open a closed return before the end of the normal 150 days aging-off period. If this is the case, refer to IRM 4.5.1.6.9.1 and Exhibit 4.5.1-11 for instructions on re-establishing closed returns.

4.5.1.6.10.2
(12-10-2021)
Disposing of Form 5599

(1) **For IMF/BMF/EPMF Agreed Closings** - The Closing Function attaches Form 5599 to the return, if present, after closing an agreed IMF/BMF/EPMF account at the terminal and forwards it to the Ogden Campus for refile. If local procedures require, an administrative file is retained in the Central Files area of the Closing Function for future reference.

(2) **For NMF Agreed/Unagreed Closings** - After preparing Form 2859 to manually assess any additional taxes or Form 1331 or 1331-B to abate and/or refund any taxes, the Closing Function will fold in half and staple Part 4 of F2859 and photocopy Form 1331 or 1331-B to the face of the return. The EO Closing Function, Tax Examiners prepares/uploads Form 5599 to RCCMS, Office Documents after obtaining the DLN from the manual AMCLSO closure and adding the DLN to Form 5599.

   a. A PDF Form 2859 or Form 1331 or 1331-B should be e-mailed to the Campus for manual assessment or abatement processing, as follows:

IF	THEN
The NMF assessment or abatement is for a return that was established on AIMS prior to 07/01/02	The original Form 2859 or Form 1331 or 1331-B is faxed for manual processing to the: Philadelphia SPC PO Box 245 Attn: NMF Accounting Stop 21 Bensalem, PA 19020
The NMF assessment or abatement is for a return that was established on AIMS after 07/01/02	The original Form 2859 or Form 1331 or 1331B is shipped for manual processing to the: Cincinnati SPC PO Box 12267 Attn: NMF Accounting Covington, KY 41012

   b. After closing an agreed/unagreed NMF return at the terminal, forward this package to the applicable Campus for association and refile, as follows:

IF	THEN
The first two digits of the DLN on the NMF assessment or abatement to Cincinnati Campus	TE/GE closing package is shipped for refile to the: Cincinnati Campus Stop 2800 F Attn: Team 105, Refiles 201 W. Rivercenter Covington, KY 41011

IF	THEN
The first two digits of the DLN on the NMF assessment or abatement to Philadelphia Campus	TE/GE closing package is shipped for refile to the: Philadelphia Campus Drop 524 Attn: Refiles 11601 Roosevelt Blvd. Philadelphia, PA 19020
The first two digits of the DLN on the NMF assessment or abatement to Ogden Campus	TE/GE closing package is shipped for refile to the: Ogden Campus Team 103, M/S 6723 Attn: OSC Files C-6 1160 W. 1200 S. Ogden, UT 84201

    c.   If local procedures require, an administrative file is retained the Closing Function store all documents electronically on RCCMS for future reference.

(3) **Unagreed Closings to Appeals** - Before closing an unagreed return to Appeals in RCCMS, upload Form 5599 to the Ofice Documents in RCCMS and include the DLN for the AMCLSO input (when required) the Closing Function closes cases to Appeals in Status Code 81 on RCCMS.

4.5.1.6.10.3 (10-10-2019) Form 5650, EP Examined Closing Record

(1) Form 5650 is used to close EP examined returns, 5500 and 5330 NMF (DCs 01–15 and 34) off the AIMS database at the completion of the examination. Form 5650 is used to update the Employee Plans Master File (EPMF) with closing information. Forms 5330 processed after 01/01/2002 to the BMF are closed using Form 5599, TE/GE Examined Closing Record. Manual assessments for Form 5330 **must** still be done if the account has a TC150 and TC973 posted to the BMF.

4.5.1.6.10.4 (01-09-2023) Disposing of Form 5650

(1) EPMF Closings - The Closing Function attaches Form 5650 to the return, if present, after closing at the terminal and forwards the package to the Ogden Campus for refile. If local procedures require, an administrative file is retained in the Central Files area of the closing function for future reference.

(2) NMF Closings - The closing function prepares and makes a photocopy of Form 2859 to manually assess any additional taxes or Form 1331 to abate and/or refund any taxes. The Closing Function will attach Form 5650 to the return and forward the package to the terminal for final AIMS closing. The original Forms 2859 or 1131 should be mailed to the Campus for manual assessment or abatement processing

4.5.1.6.10.5 (12-10-2021) Form 5596, TE/GE Non-Examined Closings

(1) RCCMS interfaces with AIMS to close Non-Examined cases through RCCMS to AIMS. DC 34 Surveyed Claims, Allowed in Full must be long-closed completing the fields for claim closures. For DCs 33 and 99, follow the current Form 10904 procedures in the Interim Guidance memo dated 6/22/2018.

(2) Form 5596, TE/GE Non-Examined Closings, is used for closing non-examined returns (except Surveyed Claims, Disposal Code 34). Refer to the following for the definitions of non-examined disposals:

- Doc. 6476 Employee Plans Systems Codes
- Doc. 11308 Government Entities Computer Systems Codes

(3) Following is a list of disposal codes.

a. EP and EO Disposal Codes: 20-22, 25, 30-33, 35, 36,40 (EO),45 and 99
b. GE Disposal Codes 20-22,25, 30-33, 35, 36, 40, 45 and 99

(4) Surveyed Claims are closed on Form 5650, EP Examined Closing Record. Exhibit 4.5.1-16 for instructions on preparing and reviewing Form 5596.

(5) A maximum of 20 accounts can be closed using the same Form 5596, which must include:

a. EIN,
b. Name Control,
c. MFT,
d. Plan/Report Number (if applicable) and
e. Tax Year
f. Disposal Code
g. Survey Reason Code (required for Disposal Codes 31 and 32)
h. Blocking Series.

(6) After preparing Form 5596, forward it along with the corresponding case file(s) including electronically paperless files to the Group Manager, or their designee, who will review and forward the entire package to the Closing Function if requested.

(7) Accounts closed on AIMS with a non-examined Disposal Code remain on AIMS database for ninety days

(8) To allow time for reversal of the examination indicator on EPMF, a non-examined EPMF account cannot be re-ordered for one month following closing at the terminal.

(9) If Disposal Code 33 or 99 has been used, Forms 10904 must be submitted and will be maintained by the AIMS Coordinator or designee.

4.5.1.6.11
(10-10-2019)
Form 4881, Chapter 42 Taxes - Disqualified Person/Foundation Manager

(1) Form 4881, Chapter 42 Taxes - Disqualified Person/Foundation Manager, is a manually processed assessment and accounting document used in conjunction with Form 5599, TE/GE Examined Closing Record, for all EO cases involving the assessment of Chapter 42 taxes.

(2) A separate form has to be prepared for each tax period in which there is an assessment. A separate form has to be prepared for each person and/or organization being assessed Chapter 42 taxes.

(3) Refer to Exhibit 4.5.1-17 for instructions on preparing Form 4881.

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Exhibit 4.5.1-1   (12-10-2021)
IDRS Command Code BMFOL Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(a))

Code	Definition
A	Adjustment Screen - displays adjustment transactions for a specific TIN, MF Tax Code (MFT) and tax period.
B	Retention Recovery Request- Displays status of Recovery Request (MFT/TX PRD/Plan # required)
C	Refund Research Request - Displays the associated tax Module screen (Check Symbol/ Number required)
E	Entity Screen - general entity information and entity transactions for a specific TIN. (MFT and tax period not required.)
F	Entity FTD Screen - displays Federal Tax Deposit (FTD) information for a specific employee identification number (EIN). (MFT and tax period not required.)
H	Help Screen - displays information to aid in using BMFOL.
I	Index (Summary) Screen - displays available on-line tax modules. It also shows the posted return, tax period, module balance, collection status, freeze codes and tax module codes. (MFT and tax period not required.)
K	Form 941 Lookback Information (MFT/TX PRD required).
L	Last Period Satisfied Screen - general tax data for last period satisfied for a specific EIN.
N	No Vestigial Screen - Retention Register Tax Module which lack a Vestigial entry (MFT/TAX PRD/Plan # not required).
O	Exempt Organization Screen - exempt organization data for a specific EIN.
R	Return Posted Screen - displays TC 150 posted return data for a specific TIN, MFT and tax period.
S	Status History Screen - collection status history for a specific TIN, MFT and tax period.
T	Tax Module Screen - general tax information and tax transactions for a specific TIN, MFT and tax period.
U	CAWR Screen - Combined Annual Wage Reporting (CAWR) information for a specific EIN.
V	Vestigial Screen - vestigial data (shows what modules have been moved to the retention register and when) for a specific TIN.
W	Quarterly Form 941 Information Screen
Z	Audit History Screen - any previous audit information for a specific TIN.
#	Refund Research Screen - Check number information that corresponds with a particular Tax Module (MFT/TAX PRD/Plan # required)

Exhibit 4.5.1-2   (12-10-2021)
IDRS Command Code BRTVU Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(b))

Code	Definition
SM	Summary Screen - requests the summary screen for a specific EIN, MFT and tax period.
R1	Screen 1 of Return - the display response shows the first screen of a BMF return.
R2	Screen 2 of Return - shows the second screen of a BMF return.
R3	Screen 3 of Return - shows the third screen of a BMF return.
R4	Screen 4 of Return - shows the fourth screen of a BMF return.
R5	Screen 5 of Return - shows the fifth screen of a BMF return.
R6	Screen 6 of Return - shows the sixth screen of a BMF return.
SA	Schedule A
SB	Schedule B
B2	Schedule B, Page 2
B3	Schedule B, Page 3
SF	Schedule F
SG	Schedule G
SH	Schedule H
SI	Schedule I
SJ	Schedule J
J2	Schedule J, Page 2
SK	Schedule K
SL	Schedule L
M1	Form 3800
N1	Form 4136
T3	Form 4626
Z1	Form 8817
ZZ	Form 1139
AA	Form 945A, Page 1 of 12
AB	Form 945A, Page 2 of 12
AC	Form 945A, Page 3 of 12
AD	Form 945A, Page 4 of 12
AE	Form 945A, Page 5 of 12

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Exhibit 4.5.1-2 (Cont. 1) (12-10-2021)
IDRS Command Code BRTVU Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(b))

Code	Definition
AF	Form 945A, Page 6 of 12
AG	Form 945A, Page 7 of 12
AH	Form 945A, Page 8 of 12
AI	Form 945A, Page 9 of 12
AJ	Form 945A, Page 10 of 12
AK	Form 945A, Page 11 of 12
AL	Form 945A, Page 12 of 12
01	Form 8609, Page 1 of 30
02	Form 8609, Page 2 of 30
03-30	Form 8609, Page 3 of 30 through 30 of 30
T	Adjustments resulting from an edit made in the Campus to a duplicate return
A	Adjustments resulting from an edit made in the Campus to an amended return

Exhibit 4.5.1-3   (12-10-2021)
IDRS Command Code EMFOL Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(e))

Code	Definition
D	Plan Administrator Data Screen - Plan administrator data including name, address, and phone number.
E	Filer Entity Screen - Entity information including the sponsor/employer name and address. Also, indicators, codes, notice information, and posted entity transactions (requires EIN and Plan Number to be input).
H	Help Screen
I	Index Screen - Index of all plans, tax periods, and returns for an Employer Identification Number (EIN).
L	Plan Data Screen - Plan data including application and termination sections and posted transactions (requires EIN, plan number, and tax period to be input).
S	Status History Screen - Status history of the specified tax module.
T	Tax Module Data Screen - Tax module data including the control DLN, indicators, IDRS status, dates and posted transactions.

Exhibit 4.5.1-3   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-4   (12-10-2021)
IDRS Command Code ERTVU Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(f))

NOTE: When requesting an ERTVU for Form 5500, 5500-C, 5500-R and 5500-EZ and 5500-SF the definer code will be blank.

Code	Definition
	Form 5500, Annual Return/Report of Employee Benefit Plan (With 100 or More Participants)
	Form 5500-SF Annual Return Short Form
	Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses Retirement Plan)
A	Schedule A - Insurance Information
B	Schedule B - Actuarial Information (until PY2009/2011). Schedule MB, Schedule SB) (PY2009/2011)
C	Schedule C (Form 5500 Only) - Service Provider and Trustee Information
D	Schedule D (until PY2000 and later)
E	Schedule E - ESOP Annual Information (until PY2009/2011)
F	Schedule F - Fringe Benefit Plan Annual Information Return (PY1994 to PY2002)
G	Schedule G - (PY2000 and later)
H	Help Screen
I	Index Screen
X	Form 5330

Exhibit 4.5.1-5   (12-10-2021)
IDRS Command Code IMFOL Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(g))

Code	Definition
A	Adjustment Screen - adjustment transactions for a specific SSN, MFT and tax period.
B	Re-establishes retention tax module to the active Master File
C	Check Number will result in a display of the matching tax module or the refund research database listing for the Check Number.
E	Entity Screen - general entity information and entity transactions for a specific SSN
F	SSN and display file source will result in various information relation to the First Time Buyers Credit.
H	Help Screen
I	Index (Summary) Screen - an index screen displaying which tax modules exist and whether or not they are on-line for a specific SSN
P	Payment Transactions Screen - displays payment transactions posted to the SSN within the time frame specified.
R	Return (Posted) Screen - a TC 150 posted return for a specific SSN, MFT and tax period, showing forms or significant schedules and other tax return data.
S	Collection Status History Screen - status history data for a specific SSN, MFT and tax period.
T	Tax Module (Transaction) Screen - general tax data and tax transactions for a specific SSN, MFT and tax period.
V	Vestigial Data (Retention Register) Screen - modules moved to the retention register for a specific SSN.
Z	Audit History Screen - displays data from the last two audit of an account.
?	Information Screen - displays information screen containing a summary of definers and their functions.
#	SSN account - displays MFT and tax period will result up to 5 paper refunds issued by FMS for that tax module since January 2004.

Exhibit 4.5.1-5   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-6   (12-10-2021)
IDRS Command Code INOLE Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(h))

Code	Definition
G	General Screen - An edited or unedited TIN must be input. This command is useful when the TIN type is unknown. The returning screen will contain any name line information available for any account attributed to that number, regardless of file, if an edited TIN is input. This request type involves multiple data base accesses and should only be used when necessary.
H	Help Screen
P	EPMF Plan Information Screen - An edited EIN, file source (P), and EPMF Plan Number. This request type will display EPMF plan information. The EPMF Specific Screen is capable of displaying only five plan names. The screen display for the "P" definer is able to display up to ten plan names. The list of plan names displayed will begin with the plan number that is input.
S	Specific Account (IMF/BMF) Screen - An edited TIN and file source must be input. This request is useful when a specific account is already known. Name lines (current and prior), street addresses, tax year, SSN name controls, cross reference and other information specific to the type of account being requested will be displayed.
T	TIN Type Known Screen - An edited TIN (either SSN or EIN) and file source must be input. This request is useful when research is desired on all accounts with the same SSN or EIN. Name line and street address information will be displayed.
X	Cross-Reference Information Screen - An edited TIN and file source must be input. This request will be useful when researching TINs that have no MF account. SSN name controls, cross reference and merge transaction information will be displayed.

Exhibit 4.5.1-7   (12-10-2021)
IDRS Command Code RTVUE Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(k))

Code	Definition
SM	Summary Screen, Page 1 for each return.
DC	Summary Screen, Page 2

Form 1040 Series

Code	Definition
R1	Page 1 of the return
R2	Page 2 of the return
R3	Page 3 of the return
R4	Page 4 of the return
R5	Page 5 of the return
R6	Page 6 of the return

Schedules

Code	Definition
SA	Schedule A, Itemized Deductions
A1	Schedule A, Page 2
SB	Schedule B, Interest and Dividends
C1	Schedule C, Business Income/Loss #1
CA	Line 15 - Line 41 of first Schedule C
C2	Schedule C, Business Income/Loss #2
CB	Line 15 -
C3	Schedule C, Business Income/Loss #3
CC	Line 15 - Line 41 of third Schedule C
SD	Schedule D, Capital Gains
SE	Schedule E, Rent/Royalty/Estate/Partnership
E2	Line 29 - Line 42 of Schedule E
F1	Schedule F, Farm Income/Loss #1
FA	Schedule F, Page 2
F2	Schedule F, Farm Income/Loss #2

Exhibit 4.5.1-7 Internal Revenue Manual Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-7 (Cont. 1) (12-10-2021)
IDRS Command Code RTVUE Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(k))

Code	Definition
FB	Schedule F, Page 2
H1	Schedule H, Screen 1
HA	Schedule H, Screen 2
H2	Second Schedule H, Screen 1
HB	Second Schedule H, Screen 2
SJ	Schedule J
E1	Schedule EIC
SL	Schedule L
SR	Schedule R, Credit for the Elderly or Disabled
S1	Schedule SE, Self-Employment Tax #1
S2	Schedule SE, Self-Employment Tax #2
FT	Form 1116, Foreign Tax Credit
K1	Form 2441, Child and Dependent Care Credit
ED	Form 4952, Investment Interest Expense Deduction
L1	Form 2555, Foreign Earned Income
L2	Form 2555, #2 (if more than one filed)
M1, M2	Form 3800, General Business Credit Line 1a - Line 1q (M2)
N1	Form 4136, Fuel Tax Credit
U1	Form 4137, Social Security Tax on Unreported Tips #1
U2	Form 4137, #2 (if more than one filed)
CA	Form 4684, Casualties and Theft
P1	Form 4797, Sale of Business Properties
FR	Form 4835, Farm Rental Income and Loss
Q1	Form 4972, Tax on Lump Sum Distribution
RY, RZ	Form 5329, Additional Tax on Retirement Plans and Annuities (including IRAs) Line 4 - Line 53
SZ	Form 6198, At Risk Limitations
T1	Form 6251, Alternative Minimum Tax, Page 1
T2	Form 6251, Alternative Minimum Tax, Page 2
V2	Form 8586, Low Income Housing Credit

Exhibit 4.5.1-7 (Cont. 2) (12-10-2021)
IDRS Command Code RTVUE Definer Codes and Definitions
(Reference: IRM 4.5.1.5.4(1)(k))

Code	Definition
IR	Form 8606, Nondeductible IRA Contributions, IRS Basis and Nontaxable IRA Distributions
X1	Form 8615, Income Tax for Children Under 14
Y1	Form 8693, Low Income Housing Disposition Bond
Z1	Form 8814, Child's Interest and Dividends Reported by Parent
AC	Form 8839, Qualified Adoption Expenses
W1	Form 8853, Archer MSAs and Long Term Insurance Contracts
W2	Form 8853, #2 (if more than one filed)
EC	Form 8863, Education Credits

Exhibit 4.5.1-7   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-8   (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

Form 5597 will be used to request all IMF/BMF/EPMF returns. A maximum of five IMF/BMF/EPMF tax periods per form can be requested for the same organization/taxpayer. Form 5597 is prepared in duplicate. The original is forwarded for terminal input or may be input at the group level or through RCCMS. The file copy is retained by the Group Manager, or their designee.

Line 1

Position Number	Description	Definition
1-5	CC AM 424	Self-explanatory
IMF/BMF/EPMF Returns:		
7-8	Source Code	Enter the appropriate 2-digit source code. Refer to the following for the definition of valid source codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
10-12	Primary Business Code	Enter the 3-digit primary business segment code established for TE/GE. Valid ranges are: • 401-404, 406 or 409-410 (for EP and EO). • 415, 416 or 417 (for GE).
14-18	Secondary Business Code	Enter zeroes (00000) or blank - the secondary business code is currently not being used for TE/GE.
20-23	Employee Group Code	Enter the appropriate 4-digit employee group code established for TE/GE. The Employee Group code must be in the range of: • 7200-7205, 7207-7299 and 7723 (GE) • 76XX (EP) • 79XX and 7700-7722, 7724-7799 and 7206 (EO)
25-26	MFT	Enter the appropriate 2-digit MFT account code. Refer to the following for a listing of MFT Codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
28-29	Status Code	Enter the appropriate 2-digit status code. Refer to the following for the definitions of status codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
31	Return Not Requested	When only an examination assembly is required, enter a "1" in the box. When both the return and an examination assembly are required, leave this item blank. For establishment on AIMS only, enter a "3".

Exhibit 4.5.1-8 (Cont. 1) (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

Line 1

Position Number	Description	Definition
33-36	Project Code	Enter the appropriate 4-digit project code. If a project code does not apply, leave this item blank. Refer to the following for a listing of valid project codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE) To ensure that the establishment will not reject on the DCC Error Register, use the current fiscal year project code.
EPMF Only:		
38	EP Plan Type	Enter this item for Form 5500 (MFT 74) only. Specify the type of plan by entering: 0, 1, 2, or blank • "1" = Defined Benefit • "2" = Defined Contribution
IMF/BMF Only:		
39-40	Aging Reason Code	Aging Reason Code 026 is used by TE/GE when establishing the record with an Alpha Code "EE" statute. Enter a 2-digit code to identify a coordinated examination in the field on AIMS. If the return is **not** a coordinated examination, leave this item blank. Valid entries are: • 04 = Coordinated Examination • 50 = CATP • 53 = Return disposed of due to collectable status • 99 = AES Control
42-44	Push Code	When establishing an account for which the return has not yet posted (delinquent return, substitute for return, current or future year pick-up, etc.) enter the appropriate 3-digit push code. If a push code does not apply, leave this item blank. This entry posts as a push code at the IMF/BMF or a special handling message on Form 5546, Examination Return Charge-Out. For the definitions of push codes, refer to: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE) *Reminder:* If the Push Code is for a "Future" year return, the tax period cannot be greater than one year from the input month and year.

Exhibit 4.5.1-8   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-8 (Cont. 2) (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

Line 1

Position Number	Description	Definition
46-47	Alpha Statute	A 2-character alpha statute code may be entered. The 2-character alpha code will overlay the DD (day) portion of the statute date that comes from MF. *Example:* If FF (Reference Return) is entered and the statute date from MF is 04151999, the statute date will appear as 04FF1999 on AIMS when the return is fully established on AIMS. *Caution:* Since the alpha codes will overlay a MF statute date, caution should be exercised in using Item 12. When the return is received or becomes fully established, the Examiner **must** re-evaluate the statute date and correct it if needed. This could occur when a return that is requested was late-filed or had a valid statute extension, therefore, an alpha statute code might not be appropriate.
49	Flowthru Indicator	1 or blank. Enter a "1" if this is for a Excise, individual, fiduciary, partnership, employment, or corporate return request.
51-54	Tracking Code	Four spaces or numeric May be range of 0000-9999.
56	ICE Code	Informants Claim 1 or blank valid for EGC 7220–7229 only.
58-61	TE/GE Special Project Definer	4 spaces or numeric. If numeric enter 4-digit code with a range of 0000–9999
63	VCAP-IND	1 or blank. Values are 0 or 1

Line 2

IMF/BMF/EPMF Returns:

Position Number		
1-12	EIN/SSN and file source	Beginning in the left-most position, enter the organization's or taxpayer's 9-digit EIN/SSN, including dashes. *Example:* EIN format is 12-1234567. SSN format is 123-45-6789. For Form 5330, the BMF SSN format is 123-45-6789V.
14-17	Name Control/Check Digit	Four-character name control should be used, but if Check digit is available use format bbAA (right justified).
19-24	Tax Period	Enter the tax period being requested in YYYYMM format. *Example:* If a 2001 return is being requested, enter 200112.

Exhibit 4.5.1-8 (Cont. 3) (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

Line 1

Position Number	Description	Definition
26-28	Activity Code	Enter the 3-digit activity code. Refer to the following for a listing of valid activity codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE) If the activity code is unknown, it should be estimated. When the record comes down from IMF/BMF, the correct activity code will be entered automatically. *Exception:* If the request is for substitutes for return and returns manually re-established from the retention register. On substitutes for return, enter an estimated activity code because this activity code will override the MF activity code of 000.
29-38	Amount Claimed (Dollars Only)	If a claim is involved, enter the amount (in dollars only). Left-justify the entry and do not enter leading zeros, commas, a decimal point, or a dollar sign. Entry is preceded by "C" If a claim is not involved, leave this item blank. *Example:* A claim for $10,122.45 would be entered 10122 preceded by a "C." such as C10122

MFT's 46, 74 and 76:

Position Number	Description	Definition
40-42	Plan/Report Number (MFT 46, 74, 76)	For MFT 74 and 76, enter the 3-digit plan number of the related plan. For MFT 46, enter the 3-digit report number.

IMF/BMF/EPMF Returns:

Position Number	Description	Definition
19-24	b. - e. (Line 3-12 Only)	If additional returns (Tax Years) need to be requested for the same organization/taxpayer, that is, the same source code, Employee Group Code, MFT, status code, EIN or SSN, enter the additional plan number (MFT 74, 76), tax periods (YYYYMM), activity codes, claim amounts and report number (MFT 46).
44-47	TE/GE-Open-Case-Grade	4 characters
A	Organization's/ Taxpayer's Name	Enter the complete name of the organization as it should appear on the return. For individual returns, last name will appear first, followed by a comma, then first name and middle initial.
B	Organization's/ Taxpayer's Address	If a label including the organization's/taxpayer's address is not attached, enter the street, city, state and zip code.

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Exhibit 4.5.1-8 (Cont. 4) (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

	Line 1	
Position Number	**Description**	**Definition**
C	Reason for Request/ Related Return and Related Return Source Code	Enter the name of the taxpayer/organization of the related return with which the requested return will be associated, a brief specific reason that the return is being pulled for examination and the related return source code.
D	Requester/Group/Date	Enter the requester's name, the requester's employee group code and the date of request.
E	Approved By/Date	Requests for returns or AIMS controls initiated by an Examiner must be signed and dated by the Examiner's immediate manager. Care must be taken to ensure the return or control is needed and the correct source codes are used. Any questions regarding the need for the return or control will be discussed with the Examiner before the request is approved.
F	Record On File	If a return being requested is already on the AIMS files, the Terminal Operator, or designee, will identify the location of the return in this item. This information is not provided when the return is being controlled Non-Master File. The items are completed whenever the account being established is already on AIMS and recorded when applicable: • Tax Period • Source Code • Area Office • Employee Group Code or • Appeals Office Code • Status Code • Serial Number • Date • Transferee's PBC • Comments
G	TC 424 Reject Date/ Reason Code	If the request rejects on the TC 424 Reject Register, enter the date of reject and the code or reason.
H	Follow-up Action:	The Group Manager, or their designee, notates additional action taken to obtain the return, such as resubmission of the request, correction of the TC 424 reject, or contact made to the function or group already charged with the return.

Exhibit 4.5.1-8 (Cont. 5) (01-09-2023)
Instructions for Preparing Form 5597, Page 1, TE/GE IMF/BMF/EPMF Request
(Reference: IRM 4.5.1.6.8.1(1))

Line 1

Position Number	Description	Definition
I	Operator/Date	The Terminal Operator or Group Manager (or their designee) will enter their identification and the date that the Form 5597 was input. This information can be used in TE/GE groups to identify need to follow-up on request.

Exhibit 4.5.1-8   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-9   (12-10-2021)
Instructions for Preparing Form 5597-C, TE/GE Record Retention Agreement Request
(Reference: IRM 4.5.1.6.8.3(1))

Form 5597-C will be used to establish record retention information on AIMS.

Item Number	Description	Definition
1	CC AM424R or AM424E	Check the "CC AM424R" box to establish the record retention information on AIMS. Check the "CC AM424E" box to delete the record retention information on AIMS.
2	Organization's EIN/SSN	Beginning in the left-most position, enter the organization's nine-digit employer identification number. **Example:** EIN format is 12-3456789; SSN format is 123-45-6789.
3	Group's Primary Business Code (PBC)	Enter the appropriate 3-digit PBC. Refer to the following for a listing of PBCs. • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
4	Requester/Group/Date	Enter the requester's name, the requester's employee group code symbol and the date of the request.
5	Approved by/Date	Requests must be signed and dated by the Classification Manager after review by the Examiner's immediate manager.
6	Operator/Date	Terminal Operator must enter their name or stamp identification, and the date that Form 5597-C was input.

Exhibit 4.5.1-10   (01-09-2023)
Instructions for Preparing Form 5588, Page 1, TE/GE NMF Request
(Reference: IRM 4.5.1.6.8.4(1))

Form 5588 is used to request Non-Master File returns. Prepare Page 1 of Form 5588 as follows.

Position Number	Description	Definition
Line 1:		
1-5	CC AMNON	Self-explanatory.
Line 2:		
1-35	Organization's/ Taxpayer's Name	Enter the complete name of the organization or taxpayer as it should appear on the return. (Maximum of 35 characters allowed.)
37-71	Taxpayer's Secondary Name Line	Enter the second name line as it appears on the return.
Line 3:		
1-35	Address	Enter the organization's complete street address. (Maximum of 35 characters allowed.)
Line 4:		
1-25	City	Enter the city name. (Maximum of 25 characters allowed.) *Note:* For a foreign address, enter the city and country (separated by a comma) as shown on the return.
Line 5:		
1-2	State	Enter the appropriate 2-digit state abbreviation. *Note:* For a foreign address, leave this item blank.
4-15	ZIP Code	Enter the 5, 9, or 12-digit zip code may be used. *Note:* For a foreign address, leave this item blank.
17-28	EIN-SSN-	Beginning in the left-most position, enter the organization's 9-digit EIN or the taxpayer's SSN (including the dash(es)) followed by the letter "N." *Example:* : EIN format is 12-1234567N. SSN format is 123-45-6789N.
Line 6:		
1-6	Tax Period	Enter the tax period in YYYYMM format. *Example:*: If the calendar year 2001 return is being requested, enter 200112.
8-13	Form Number	Beginning in the left-most position, enter the appropriate form number. *Note:* Do not enter hyphens.
Line 7:		

Exhibit 4.5.1-10   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-10 (Cont. 1) (01-09-2023)
Instructions for Preparing Form 5588, Page 1, TE/GE NMF Request
(Reference: IRM 4.5.1.6.8.4(1))

Position Number	Description	Definition
1-8	Statute of Limitation Date	Enter the statute of limitation date in MMDDYYYY format or MMaaYYYY (aa must be alpha characters, valid range AA-ZZ or AB-AZ). If the statute date has been extended, enter the extended to date.
Line 8:		
1-2	Source Code	Enter the appropriate 2-digit source code. Refer to the following for a listing of valid source codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
4-6	Activity Code	Enter the appropriate 3-digit activity code. Refer to the following for a listing of valid activity codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
8	Return Condition Indicator	If applicable, enter one of the following codes: • 1 - Active Criminal Investigation • 2 - Delinquent Return • In all other instances (including temporary EIN accounts), leave this item blank.
Line 9:		
1–2	MFT	Enter the appropriate 2-digit NMF Tax code for NMF returns.
4	Return Not Requested	Enter a "**1**" indicating that only an examination assembly is being requested. ***Note:*** Ordinarily, there is no return to request for NMF-controlled accounts. However, in the event that a return is required, order it using Form 2275, Records Request, Charge and Recharge.
6-14	Amount Claimed (Dollars Only)	If a claim is involved, enter the amount. Enter dollars only, right-justify the entry; and do not enter leading zeros, commas, a decimal point, or a dollar sign. For example, a claim for $10,122.45 is entered as 10122. If a claim is not involved, leave this item blank. ***Reminder:*** If an Amount Claimed is entered, an entry of 30 (Claim for Refund) is required in Item 11, Source Code.
Line 10:		

Exhibit 4.5.1-10 (Cont. 2) (01-09-2023)
Instructions for Preparing Form 5588, Page 1, TE/GE NMF Request
(Reference: IRM 4.5.1.6.8.4(1))

Position Number	Description	Definition
1-2	Status Code	Enter the appropriate 2-digit status code. Refer to the following for the definitions of status codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
4-6	Tech-Services CD	must be 001-999 or blank
8-10	Plan Number	Must be entered. Enter the 3-digit plan/report number: • GE - For MFT 46, report number range are as follows if: AC=397, report # 100-499; AC=300, report # 300-399; AC=302; report# 500-599, AC=309, report # 700-799, AC=322, report# 900-999, AC=306, report# 100-499. • EP - For MFT 76 returns only, enter the 3-digit plan number of the related plan. • EO - leave this item blank
12	EP Plan Type	Enter the 1-digit plan type. • 1 - Defined Benefit • 2 - Defined Contribution
14	Flowthru Indicator	Enter a "1" if the request is for Excise, individual, fiduciary, partnership, employment, or corporate return requests.
16-19	TE/GE-Special -Definer-CD	If entered must be 0000-9999
Line 11:		
1–3	Primary Business Code	Enter the 3-digit business segment code established for the TE/GE Technical Time Reporting System (WebETS).
5–9	Secondary Business Code	Enter 5 zeros (00000) or leave blank- the secondary business code is currently not being used for TE/GE.
11–14	Employee Group Code	Enter the appropriate 4-digit employee group code. The employee group code must be in the range of: • EP = 7600-7699 • EO = 7900-7999; and 7700-7722, 7724-7799 or 7206 • GE = 7200-7205, 7207-7299 and 7723
16-18	Appeals Code	If entered, must be a 3-digit entry if the Status Code is 81.
Line 12:		
1–4	Name Control	Enter the 4-character name control.

Exhibit 4.5.1-10   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-10 (Cont. 3) (01-09-2023)
Instructions for Preparing Form 5588, Page 1, TE/GE NMF Request
(Reference: IRM 4.5.1.6.8.4(1))

Position Number	Description	Definition
6–9	Project Code	Enter the appropriate 4-digit project code. If a project code does not apply, leave this item blank. Refer to the following for valid project codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
11–14	Tracking Code	Enter the appropriate 4–digit Tracking Code. May be in the range of 0000–9999.
CC AMNOND Entered for		Deletion of a previously established NMF record
Line 1:		
1–6	AMNOND	Self-Explanatory
8–9	MFT	Enter the appropriate 2-digit NMF Tax Code for NMF returns.
Line 2:		
1–12	EIN/SSN	Beginning in the left-most position, enter the organiza-tion's 9-digit EIN or the taxpayer's SSN (including the dash(es)) followed by the letter "N." ***Example:*** : EIN format is 12-1234567N. SSN format is 123-45-6789N.
14–17	Name Control	Enter the 4-character name control.
19–24	Tax Period	Enter the tax period in YYYYMM format. ***Example:***: If the calendar year 2001 return is being requested, enter 200112.
26–28	Plan Number	Enter the 3-digit plan/report number: • GE - leave this item blank. • EP - For MFT 76 returns only, enter the 3-digit plan number of the related plan. • EO - leave this item blank
RECORD ON FILE USE CC AMDIS		
	Reason for Request	Enter a brief description on the reason for establishing the account or the name of the organization that the account is related.
	Requester/Date/ Organization	Enter the requester's name, the date of the request and the requester's employee group code routing symbols.

Exhibit 4.5.1-10 (Cont. 4) (01-09-2023)
Instructions for Preparing Form 5588, Page 1, TE/GE NMF Request
(Reference: IRM 4.5.1.6.8.4(1))

Position Number	Description	Definition
	Approved By/Date	The Group Manager, or their designee, must sign and date the request. An unsigned Form 5588 will not be accepted for terminal input. Care must be taken to ensure the return or control is needed and the correct source codes are used. Any questions regarding the need for the return or control will be discussed with the Examiner before the request is approved. ***Note:*** Managerial approval **must** be obtained before initiating an examination of a reference return, and the source code **must** be changed to another appropriate source code. A photocopy of the request for a reference return must be attached to the return as a *permanent* record.
	Comments	Use this area as needed to record pertinent information about the requisition. ***Note:*** If the case being controlled applies to an individual instead of an organization, (e.g., Disqualified Person, Foundation Manager, Self Dealer, etc.), the following items will read: • Disqualified Person/Foundation Manager: Enter the complete name of the individual. • Address: Enter the Individual's complete street address. • SSN: Beginning in the left-most position, enter the individual's nine-digit SSN, including the dashes, followed by the letter "N." ***Example:*** SSN format is 123-45-6789N.

Exhibit 4.5.1-10   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-11   (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Form 5595 is used to update EP, EO or GE information on AIMS Files. Enter the EIN/SSN, MFT, Tax Period, Name Control/Check Digit and information in the boxes beginning at **"00"** along with the account to be updated. Complete the following items regardless of the type of update action required.

Note: CC AMSTU is to be used only where cases status code is in range of 10–79 on AIMS. When accounts are being updated with the same change to the Status Code, Employee Group Code, Statute of Limitations Date and/or Project Code, complete Form(s) 5595 as follows:

Position Number	Description	Definition
	__EP __EO/GE	Check the applicable box to indicate the business segment requesting the update action.
Line 1		
1-5 6	CC AMSTU Definer Code	"X" the CC AMSTU box designating that CC. Enter the applicable definer code **"P"** or **"R"**. If a definer code is not required for the update, leave item blank. • Enter definer code **"P"** to update File Source "P" records only (CC AMSTUP). • Enter definer code **"R"** if requesting a closed return to be re-opened on AIMS (CC AMSTUR). Enter definer code **"R"** when RCCMS controls are needed for reopening or informational purposes. *Note:* AIMS Coordinator approval is needed to re-open AIMS accounts. See ***Example 5 - Re-Opening Closed AIMS Account(s)*** and ***Example 6 - RCCMS Control Request*** below for further instruction.
1-5	AMRET	**X** the CC AMRET box designating that CC. CC AMRET is used for requesting return(s) not requested when accounts were originally established or missing. See ***Example 2*** below for further instruction.
1-5	AMREQ	"X" the CC AMREQ designating that CC. CC AMREQ is used in requesting a re-extract BMF information. See ***Example 4*** below for further instruction.
1-5 6	AMFRZ Definer Code	**X** the CC AMFRZ designating that CC. Enter the applicable definer code **"R"** or **"S"**. If a definer code is not required for the update, leave the item blank. Enter definer code **"R"** to release a Specialized Freeze Code on AIMS. Enter definer code **"S"** to set a Specialized Freeze Code on AIMS to prevent a case from closing or updating. See ***Example 3*** below for further instruction.

Exhibit 4.5.1-11 (Cont. 1) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Position Number	Description	Definition
1-5	AMLAB	**X** the CC AMLAB designating that CC. CC AMLAB is used in requesting additional Status Change, Name and Address Exam Labels for a return established on AIMS. ***Note:*** AIMS labels are not used in RCCMS for paperless/electronic case files. See **Example 1** for further instruction.
7-8	Status Code	If the status code is being updated, enter the appropriate 2-digit status code. If the status code is **not** being updated, leave this item blank. Refer to the following for a listing of valid status codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE) ***Note:*** A Status Code less than 08 or greater than 60 is **not** a valid entry. ***Note:*** Disposal code is 01-19, 50-55, or 57 and the record must be closed for more than 40 days. There must not be an unverified assessment on record.
9-10	AIMS Freeze Code (A-Z)	If a freeze code is being input or released, enter 1- alpha character, freeze code. ***Note:*** If the freeze code is **not** being updated, leave this item blank. Valid freeze code range is A-Z. Refer to ***Example 3*** below for AMFRZ examples.
—	Secondary Business Code (SBC)	If entered, must be 5 zeros "00000" - the secondary business code is currently not being used by TE/GE.
16-19	Employee Group Code (EGC)	If the Employee Group Code is being updated, enter the 4-digit EGC. If the EGC is **not** being updated, leave this item blank. Valid EGC's are: • EP = 7600-7699 • EO = 7900-7999; and 7720-7722, 7224-7729, 7731, 7732 or 7206 • GE = 7200-7205, 7207-7299 and 7723
21-28	Statute Date (MMDDYYYY)	If the statute of limitations date is being updated, enter the correct date. If the statute of limitations is **not** being updated, leave this item blank.
29	Consent code	Select code R - Restricted or U - Unrestricted from the drop-down

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Exhibit 4.5.1-11 (Cont. 2) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Position Number	Description	Definition
30-32	Aging Reason Code	Aging Reason Code 026 is used by TE/GE when establishing the record with an Alpha Code "EE" statute.
34-37	Project Code	If the project code is being updated, enter the appropriate 4-digit project code. Refer to the following for a listing of valid project codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE) If the project code is **not** being updated, leave this item blank.
43-46	Tracking code	4-digit code. Range of 0000-9999
53-56	TEGE Special Definer -CD	4-digit code. Range of 0000-9999
Line 2		
1-12	TIN & File Source Code	Beginning in the left-most position, enter the organization/taxpayer/plan name 9 digit EIN/SSN (including dashes). File Source Codes are **"P"** (EPMF), **"N"** (NMF) or **"V"** (BMF SSN) **Example:** EIN is 12-1234567 or SSN is 123-45-6789 **Example:** File Source Code is 12-3456789**P** or SSN 123-45-6789**P**
13-15	MFT/EP Plan No.	Enter the appropriate 2-digit Master File Tax (MFT) account code or the 3-digit EP plan number. Refer to the following for a listing of valid MFTs: Doc. 6476 Doc. 6379 Doc. 11308
17-22	Tax Period	Enter the tax period being requested in YYYYMM format. **Example:** If a 2001 return is being requested, enter 200112
24-27	Name Control	Enter 4-character name control
29-38	Amount Claimed	If claim is involved, enter the amount (in dollars). Left-justify the entry and do not enter leading zeros, commas, a decimal point or a dollar sign. Entry is preceded by "C" if a claim is not involved, leave this item blank. ***Example:*** A claim for $10,122.45 would be entered 10122 preceded by a "C", such as C10122
40-42	Plan/Report No.	3-digit numeric
Line 3		

Exhibit 4.5.1-11 (Cont. 3) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Position Number	Description	Definition
1-2	MFT/EP Plan Number	Enter the appropriate 2-digit Master File Tax (MFT) account code or the 3-digit EP plan number. Refer to the following for a listing of valid MFTs: Doc. 6476 Doc. 6379 Doc. 11308
Line 4		
1-6	Tax Period	Enter the tax period being requested in YYYYMM format. **Example:** If a 2001 return is being requested, enter 200112
Line 5		
1-4	Name Control	Enter 4-character name control
Line 6		
1-17	DLN	Enter the 14-digit document locator number (including the dashes)
Line 7		
1	No Return Request Ind.	1 or blank. Enter a **1** if the return is not wanted
Line 8		
—	Originator	Enter the initials and employee group code symbols of the originator.
Line 9		
—	Approved By	The Group Manager, or their designee, must sign and date the request. An unsigned Form 5595 will not be accepted to terminal input.
Item Number 00-19		
—	Plan/Report Number	If the MFT is 46, enter the 3-digit report number. If the MFT is 76, enter the 3-digit plan number of the related return.

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Exhibit 4.5.1-11 (Cont. 4) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Example 1 - Requesting Additional Labels - Optional: if required for cases transhipped to Appeals. When additional labels are needed for specific account(s), complete Form(s) 5595 as follows:

(1) Indicate that CC AMLAB is to be used by entering a "1," "2," or "3" in the right-most position of Item 9. The types of labels that these numbers represent are as follows:
• 1 - Status Change Labels
• 2 - Name and Address Labels
• 3 - Both Status Change and Name and Address Labels

Example 2 - Requesting: Return(s) not requested when accounts were established; Follow-up action on missing return(s) or Duplicate Form(s) 5546, Examination Return Charge-Out:

Note: RICS automated inventory that is uploaded in RCCMS will not generate Form 5546 Return Charge-out or labels.

(1) When the return(s) for account(s) on AIMS were not originally requested or were reported missing, complete Form(s) 5595 as follows:
• Indicate that CC AMRET is to be used by entering an "X" in the appropriate box.
• Attach a label from each account that a return is being requested. On each label, enter the Document Locator Number (DLN) of the requested return.

(2) When duplicate Form(s) 5546 are needed complete Form(s) 5595 as follows:
• Indicate that CC AMRET is to be used by entering an "X" in the appropriate box.
• Attach a label for each account that a duplicate Form 5546 is being requested. Annotate each label with the message, "NO RETURN REQUESTED. "

Example 3 - Requesting that Freeze Code(s) be input or released:

(1) When it is necessary to prevent specific account(s) from being closed off of AIMS and/or from being updated, complete Form(s) 5595 as follows:

• Indicate that CC AMFRZS is to be used by entering an "X" in the appropriate box. This command code is used specifically to prevent closure off of AIMS data base for special projects that are monitored in CP&C Classification units.

• Enter the EIN, MFT, Tax period and TP Name for each account to be frozen. Enter the appropriate Freeze Code on each label. Refer to IRM 4.4.1 for the definitions of Freeze Codes.
Note: In general, Freeze Codes A - P, V and W prevent an account from being closed off of AIMS; Q, R and S prevent updating of the account as well as closing; and, U prevents certain examined and partial closings. Freeze Codes T, X and Y are not in use and Freeze Code Z is computer generated and cannot be released.

(2) When it is necessary to release Freeze Code(s), complete Form 5595 as follows:

• Indicate that CC AMFRZR is to be used by entering an "X" in the appropriate box and adding the Definer Code "R".

• List the EIN, MFT, tax year, and TP Name for each account to be released.

Exhibit 4.5.1-11 (Cont. 5) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

Example 4 - Requesting a Re-Extract of BMF Information:

(1) When It is necessary to request that the information required request for an updated account record reflecting current Master file information. Transaction TC429 is generated to bring back to the data base for a specific account(s) be re-extracted from BMF and used to replace the information currently on the opened account(s), complete Form 5595 as follows:

• Indicate that CC AMREQ is to be used by entering an "X" in the box designating that CC.

• List the EIN, MFT tax year and TP Name for each account requiring a re-extraction of BMF informa-tion. Do not make entries on these labels.

Example 5 - Re-opening Closed AIMS Account(s):

(1) When it is necessary to re-open closed account(s) without waiting the normal one-hundred-fifty day aging-off period, complete a **separate** Form 5595 for each account to be -re-opened as follows:

• Indicate that CC AMSTUR is to be used by entering an "X" in the box designating that CC and adding Definer Code "R", Re-open Closed Return.

•Enter complete information for the account(s) beginning on Line 00. Enter the EIN, MFT Code, Tax Period, Name Control and Plan/Report Number (for MFT 46 and MFT 76 only).
Note: EIN format example is 12-1234567 for a BMF account; 12-9999999N for a regular NMF account; and 999999999-D for a Temporary EIN account. SSN format is 123-45-6789 for an Individual Master file account.

• Complete Form 5595 as applicable:
a) Status - Enter the appropriate two-digit status code. Only a status code within the range of 08-24 or 60 is an acceptable entry. Refer to the following for a listing of status code definitions:
• Doc. 6476 Employee Plans Systems Codes
• Doc. 6379 Exempt Organizations Management Information Systems Codes
• Doc. 11308 Government Entities Computer Systems Codes
b) Employee Group Code - If the Employee Group Code on the account does not need to be changed, leave this item blank. If the code does need to be updated, enter the new Employee Group Code. The Employee Group Code must be in the range of:
• 7200-7205, 7207-7299(GE); and 7723
• 7600-7699 (EP)
• 7900-7999 (EO); and 7700-7722, 7724-7799 or 7206.
c) CC AMFRZS - If the re-opened account needs to have a Freeze Code input, enter an "X" in the ap-propriate box. Refer to the instructions in Example 3 above.
Note: An account can be re-established using Form 5595 **only** if all of the following conditions are met:
• The account is in Status Code 90 (Closed).
• The account was not closed by the Appeals Office.
• If originally closed with an Examined or Survey Claim Disposal Code, the account has been in Status 90 for at least forty days and assessment verification action has been completed.

   Example 6 - RCCMS Control Request

When RCCMS controls are needed for re-opening or informational purposes, complete F5595 as follows:

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Exhibit 4.5.1-11 (Cont. 6) (01-09-2023)
Instructions for Preparing Form 5595, TE/GE Update
(Reference: IRM 4.5.1.6.9.1.2(3))

- **Line 1** Check AMSTU and insert definer code R. Line 1(p7-8) Status Code Valid status codes 12 -for re-opening, status code 20 - re-opening to Mandatory Review, status code 48 - post review (which is for informational purpose) and status code 60 - re-opening in Classification
- **Line 8** originator needs input
- **Line 9** must be approved by manager or designee
- **00** State "RCCMS request only or RCCMS and AIMS re-opening"
- **01** EIN/SSN, MFT, tax period and TP name

Exhibit 4.5.1-12   (12-10-2021)
Instructions for Preparing Form 5666, TE/GE Referral/Information Report
(Reference: IRM 4.5.1.6.9.2(1))

Form 5666 is prepared whenever an information notice is required or a referral for a future year examination is recommended. A review of the data from CC ERTVU or BRTVU should be used in making the determination to examine returns filed in the two prior years, as well as the current year. Form 5666 will also act as a MF requisition. Prepare Form 5666 as follows:

Position Number	Description	Definition
Line 1		
1–5	CC AM424	Self-explanatory.
6	Definer Code	Enter a "P" **for EPMF only**
—	Referral or Information Report	"X" the applicable box to indicate whether it is a referral or an information request.
A	Organization/Taxpayer/Plan Name	Enter the complete name of the organization, taxpayer or plan name.
B	Street Address	Enter the organization's, taxpayer's or plan name's complete street address.
C	City, State and Zip Code	Enter the city, state and zip code.
Line 1 cont'd		
7–8	Source Code	Enter the appropriate 2-digit source code. Refer to the following for a listing of valid source codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
10–12	Primary Business Code (PBC)	Enter the 3-digit business segment code established for the TE/GE Technical Time Reporting System (ETS).
14–18	Secondary Business Code (SBC)	Enter 5 zeros (00000) - the secondary business code is currently not being used for TE/GE.
20–23	Employee Group Code (EGC)	Enter the appropriate 4-digit employee group code established for the TE/GE Technical Time Reporting System (WebETS). The Employee Group Code must be in the range of: • 7600-7699 (EP) • 7900-7999 and 7700-7722, 7724-7799 and 7206 (EO) • 7200-7205, 7207-7299 and 7723 (GE).

Exhibit 4.5.1-12   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-12 (Cont. 1) (12-10-2021)
Instructions for Preparing Form 5666, TE/GE Referral/Information Report
(Reference: IRM 4.5.1.6.9.2(1))

Position Number	Description	Definition
25–26	MFT	Enter the appropriate two-digit Master File Tax account code (MFT). Refer to the following for a listing of valid MFTs: • Doc. 6476 • Doc. 6379 • Doc. 11308
28–29	Status Code	Status code "06" is preprinted on the form. Do **not** make any changes to this entry.
31	Return Not Requested	When only an examination assembly is required, enter an "X" in the box. When both the return and an examination assembly are required, leave this item blank.
33–36	Project Code	Enter the appropriate 4-digit project code. If a project code does not apply, leave this item blank. Refer to the following for a listing of valid project codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
38	EP Plan Type **For EPMF Returns Only**	Enter the 1-digit type of plan. Valid plan types are: • 1 - Defined Benefit • 2 - Defined Contribution
39–40	Aging Reason Code	Aging Reason Code 026 is used by TE/GE when establishing the record with an Alpha Code "EE" statute.
41–43	Push Code	When establishing an account for which the return has not yet posted (delinquent return, substitute for return, current or future year pick-up, etc.), enter the appropriate 3-digit Push Code: • EP/EO/GE Push Code 081 • EO/GE Push Code 022, 023, 024, 025 or 036. •If push code does not apply, leave this item blank. *Reminder:* If the Push Code is for a "Future" year return, the tax period cannot be greater than one year from the input month and year.
45–46	Alpha Day	Enter a 2-character alpha statute code, if needed. The 2-character alpha code will overlay the "DD" (day) portion of the statute date that comes from MF.
48	Flowthru Indicator	Enter a "1" if this is a discrepancy adjustment for excise, individual, partnership, employment, or corporate return requests
Line 2		

Exhibit 4.5.1-12 (Cont. 2) (12-10-2021)
Instructions for Preparing Form 5666, TE/GE Referral/Information Report
(Reference: IRM 4.5.1.6.9.2(1))

Position Number	Description	Definition
1–12	TIN/File Source	Beginning in the left-most position, enter the organization/taxpayer/plan name 9-digit EIN/SSN (including the dashes). **Example:** EIN is 12-1234567 or 12-3456789P. SSN is 123-45-6789.
14–17	Name Control/Check Digit	Enter the 2-digit check digit. If the check digit is not available, enter the four-character name control.
19–24	Tax Period	Enter the tax period being requested in YYYYMM format. **Example:** If a 1999 return is being requested, enter 199912.
26–28	Activity Code	If the activity code is not known, it should be estimated. When the record comes down from IMF or BMF, the correct activity code will be entered automatically. **Exception:** If the request is for substitutes for return and returns manually re-established from the retention register. On substitutes for return, enter an estimated activity code because this activity code will override the BMF activity code of 000.
29–38	Amount Claimed (Dollars Only)	If a claim is involved, enter the amount (in dollars only). Right-justify the entry and do not enter leading zeros, commas, a decimal point, or a dollar sign. If a claim is not involved, leave this item blank. **Example:** A claim for $11,233.35 would be entered 11233.
40–42	Plan Number (MFT 74) /Report Number (MFT 46)	Enter the 3-digit plan or report number as reflected on the annual return.
D	Forward report to: (Name/Date/ Organization/Telephone)	For a referral/information notice enter the name, date, organization and telephone number which the notice is to be sent. For a future year examination, enter "ADMINIS-TRATIVE FILE."
E	Source of Information	For an information notice, indicate the source of the information by entering an "X" in the applicable box. Leave blank for a future year examination.
F	Tax Period	Enter the tax period in YYYYMM format.
G	MFT/Plan/Report Number	Enter the 2-digit MFT or 3-digit Plan/Report Number.
H	Future Year (EP/EO/GE)	For an information notice, leave this item blank. For a future year examination, enter the tax year for which the future examination is being recommended.

Exhibit 4.5.1-12 (Cont. 3) (12-10-2021)
Instructions for Preparing Form 5666, TE/GE Referral/Information Report
(Reference: IRM 4.5.1.6.9.2(1))

Position Number	Description	Definition
I	Future Year Code (EP/EO/GE)	For an information notice, leave this item blank. For a future year examination, enter the Push Code that was used on Form 5597, prepared to establish the future year request on IMF/BMF. The Push Codes are: • 022 - Follow-up: Exemption Granted (EO/GE Only) • 023 - Follow-up: UBI (EO/GE Only) • 024 - Follow-up: Payment Provisions (EO Only) • 025 - Follow-up: Other (EO Only) • 081 - Future Year Returns (EP Only)
J	Name/EIN of Related Cases	Enter the name and EIN of any related cases.
K	Statute Date	Enter the statute of limitations date in MMDDYYYY format.
L	Prepared By	Enter the preparer's name.
M	Approved by/Date	Requests for returns or AIMS controls initiated by an Examiner must be signed by the manager, or their designee, of the preparer and include their title and the date.
N	Record on File	These items are completed by the Terminal Operator and are completed whenever an account being established is already on AIMS. The following information (reading columns from left to right) is recorded when applicable: •Tax Period •Source Code •Area Office Code •Employee Group Code or Appeals Office Code •Status Code •Serial Number •Date •Transferee's PBC •Comments
O	Information Obtained	Provide the information needed by the receiving function to handle the referral. If an examination is being recommended, include a brief description of the circumstances involved, the appropriate Code section, dollar amount and statute date.
P	Action Taken	Leave this item blank. To be completed by the function receiving the referral.
Q	Examination Classification Action	Leave this item blank. To be completed by the function receiving the referral.

Exhibit 4.5.1-13 (12-10-2021)
Instructions for Preparing Form 5644, TE/GE Inquiry Request
(Reference: IRM 4.5.1.6.9.3.1(2))

Use Form 5644 to obtain information about returns that are on AIMS and IDRS. Prepare Form 5644 as follows.

Item Number	Description	Definition
—	Page __ of __	Enter the number of each Form 5644 prepared. *Note:* The total number of pages prepared as one request must not exceed five. Prepare a separate request for each type of print request.
1	Print Request to EP__ or EO/GE__	Mark whether the request is for EP, EO or GE. Check the box indicating the CC that will provide the type of print needed. Some CCs require that a definer code also be entered.
2	Requested By/Date	Enter the requester's name and date of request.
3	Approved By/Date	The approving supervisor/manager must sign and date the request. Unsigned Form 5644 will not be accepted for terminal input.
4	Operator/Date	After terminal input, the Terminal Operator will sign and date the Form 5644.

Examination labels (optional) are used for any inquiry action requested on Form 5644. If labels are not available, enter the EIN/SSN, MFT Code, Plan/Report Number, Tax Period and Name Control/Check Digit for each account being researched. Up to twenty labels can be attached to one Form 5644 if all accounts require the same type of print.

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Exhibit 4.5.1-14   (01-09-2023)
Instructions for Preparing Form 5598, TE/GE Correction Request - Required Entries
(Reference: IRM 4.5.1.6.9.4.1(1))

Use Form 5598 to correct or delete certain items on the AIMS data base. **Listed below are the required entries.**

Position Number	Description	Definition
1–5	CC AMAXU	Self-explanatory.
6	Definer Code	"P" EPMF "O" BMF and IMF
Item Number		
A	Approved for Terminal Input By - Page 1 or Page 2	The approving supervisor/manager must sign the request. An unsigned Form 5598 will not be accepted for terminal input. If only one account is being corrected, check the Page 1 box. If more than one account is to be corrected check the Page 2 box. *Note:* Page 2 can only be used if **identical** correction(s) are being made to each account. When this is the case, indicate the correction(s) on Page 1, leaving Items 2, 4, 5, 6 and 7 of Page 1 blank. Up to 20 labels can be attached to one Form 5598. The total number of pages prepared as one request must not exceed five.
B		Complete Items 2, 3, 4, 5 and 6, as described below.
B	Organization's Name and Address	Enter the name and address of the organization as they appear on Form 5546, Examination Return Charge-Out.
C	Requester /Employee Group Code/Date	Enter the requester's name, employee group code symbols and the date of the request.
2	EIN/SSN	Enter the organization's EIN or individual's SSN as it appears on Form 5546. *Note:* EIN format example is 12-1234567 for a BMF account; 12-1234567P for a EPMF account and 12-9999999N for a regular NMF account. SSN format example is 123-45-6789N for a NMF individual account. IMF Master file example 123-45-6789
3	MFT	Enter the 2-digit MFT Code, right-justified, as it appears on Form 5546. Refer to the following for valid MFT codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
4	Tax Period	Enter the Tax Period as it appears on Form 5546. Format is YYYYMM.
5	Name Control/Check Digit	Enter the organization's Name Control or Check Digit as it appears on Form 5546.

Exhibit 4.5.1-14 (Cont. 1) (01-09-2023)
Instructions for Preparing Form 5598, TE/GE Correction Request - Required Entries
(Reference: IRM 4.5.1.6.9.4.1(1))

Position Number	Description	Definition
6	Plan/Report Number	• For GE, MFT 46, enter the 3-digit report number. • For EP, MFT 76, enter the 3-digit plan number of the related plan.
D	Operator/Date	After terminal input, the Terminal Operator must sign and date Form 5598.
—	Rej. / Cor.	The Terminal Operator will attach the AIMS error message print(s) and enter their initials and the date in the Rej. box. The person making the correction(s) will enter their initials and date in the Cor. box, before Form 5598 is re-input.

Exhibit 4.5.1-14   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-15   (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Items that can be corrected using Form 5598 are listed in this exhibit. The following instructions apply for correcting these items:
•Make corrections by entering each item to be updated.
•Leave items that do not need correcting, blank.
•To indicate that an item is to be deleted, place a D in the left-most position of that item.
•Items that may be deleted are identified below with an asterisk (*) to the left of the Item Number.

Item Number	Description	Definition
13	Disposal Code	Enter the correct 2-digit code. Refer to the following for disposal code definitions: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
*17	EO/GE Appeals Case Issue Codes	This item can **only** be corrected if the case is currently in a TE/GE PBC. Enter the correct 3-digit code. Refer to the following for a listing of valid codes: • Doc. 6379 (EO) • Doc. 11308 (GE) *Note:* When correcting any 1-digit of the Appeals Issue Codes, re-enter all three digits.
*18	Unagreed Amount	Must be blank or variable, up to 11 digits. If amount is negative, circle the minus sign (-) following the entry.
20	Claim Rejection Date	Enter date in MMDDYYYY format. Invalid with Disposal Code 34.
*21	Amount Claimed	Must be blank or variable up to 9-digits. If entered, must not be zero (0) or negative. Enter dollars only, right-justify the entry; and do not enter leading zeros, commas, a decimal point or a dollar sign. Returns with Source Code 30 must have an amount claimed on the data base. *Note:* If the Disposal Code on AIMS is 30, Transfer Out of Area, amount claimed cannot be corrected or deleted. If the amount claimed is being deleted, Item 20, Claim Rejection Date, and the Date of Claim on AIMS will be deleted automatically.
*22	Claim Amount Disallowed	Must be blank or variable up to 9-digits. Enter dollars only, right justify the entry and do not enter leading zeros, commas, a decimal point or a dollar sign. Must not be zero or negative.
*23	Claim Hours	Enter whole-hours only, do not include fractions of hours; right-justify. Do not enter leading zeros, commas, or a decimal point.

Exhibit 4.5.1-15 (Cont. 1) (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Item Number	Description	Definition
*24	Claim Type	Enter an alpha code. Valid alpha codes are A-C and E-Z. Refer to Exhibit 4.5.1-8. for definitions of Claim Types.
26	Source Code	Enter the correct 2-digit code. Refer to the following for valid source codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
27	Activity Code	Enter the correct 3-digit code. Refer to the following for valid activity codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
28	Examiner's Time	Enter whole hours and tenth of hours, right-justify the entry. Do not enter leading zeros, commas or decimal points.
30	Technique Code	Enter the correct 1-digit code. Refer to the following for valid technique codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
31	Examiner's Grade	Enter the correct 2-digit grade. Valid range is 05-14.
*32	Case Grade	Enter the correct 3- or 4-digit case grade. Left-justify this entry.
*33	Examiner's Name	Left-justify this entry; maximum 20 characters.
*34	Exam Adjustment Amount	Enter dollars only, up to 11-digits; right justify this entry. Do not enter leading zeros, commas, a decimal point or dollar sign. *Note:* If the correction being made is negative, circle the minus sign (-) following the entry.
*35	Manual Assessment Amount	Enter dollars only, up to 11-digits; right justify this entry. Do not enter leading zeros, commas, a decimal point or dollar sign. *Note:* If the correction being made is negative, circle the minus sign (-) following the entry.
*37	Delinquent Return Code	Enter the correct 1-character code. Enter "R" for Delinquent Return, or "T" for Delinquent Taxpayer and Return.

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Exhibit 4.5.1-15 (Cont. 2) (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Item Number	Description	Definition
*38	Fraud Condition	Enter the correct Fraud Indicator. •" 1" indicates Civil Fraud •"2" indicates Criminal Fraud Not valid with Disposal Code 34.
*40	Project Code	Enter the correct 4-digit code. Refer to the following for valid project codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
*42	ARDI Code	Enter the correct 1-digit code. Refer to the following for a listing of valid ARDI codes: • Doc. 6476 (EP) • Doc. 6379 (EO) • Doc. 11308 (GE)
*44	NOL CF Disallowed	Enter the dollar amount that was disallowed. Right justify the entry. Must be blank or variable up to 11 digits. Entry must not be zero or negative. •If NOL Indicator = 1 or 3, NOL CF Disallowed Amount must be present. •If NOL Indicator = 2, NOL CF Disallowed Amount must **not** be present.
*45	NOL Indicator	Circle the correct 1-digit code. Valid codes are 1-3. • 1 = NOL Examined for tax periods in which the taxable income line is less than zero. • 2 = Carry Back and/or Carry Forward tax periods related to the NOL. • 3 = Non-NOL Years Offset by Carry Over.
*46	Credit CF Disallowed	Enter the dollar amount that was disallowed. Right justify the entry. Must be blank or variable up to 11 digits. Entry must not be zero or negative.
*47	CF Credit Type	Enter the correct one-digit code. Valid codes are A-Z. Refer to IRM 4.5.2.1.4.1.60 for a listing of valid CF Credit Types.
48	TE/GE Special Project Code Definer	Enter the 4-digit code.
49	Secondary Business Code	Enter five zeros (00000). This code is not currently in use by TE/GE.

Exhibit 4.5.1-15 (Cont. 3) (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Item Number	Description	Definition
50	Employee Group Code	Changing this item will transfer the examination results from the prior employee group code to the employee group code entered. Enter the correct 4-digit code. • EP: 7600-7699 • EO: 7900-7999; and 7700-7722, 7724-7799 and 7206 • GE: 7200-7205, 7207-7299 and 7723
54	Joint Investigation Indicator	Enter a "1" to indicate the case is under control of SBSE and criminal investigation functions. Leave this item blank, if the case is not under control. Enter a "0" to delete the Joint Investigation Indicator.
58	Renumbered DLN	Renumbered DLN of retention register or key DLN of several related returns may be added to skeletal accounts on the data base. The DLN of a primary or key return may be entered when several related returns are being requisitioned. This will permit cross-referencing the Form 5546 and permit easier association of the cross file.
59	AIMS Open Control Number	Auto populated if a return is requested on the requisition. If input for correction, item 59 must be the only item number on the screen or the following error message will be displayed: "ONLY ITEM 59 MAY ENTERED"
60	TC-300 Indicator	Enter "5" if adjustment is to be re-entered or if case is being sent back to the Primary Business Code.
61	Partial Agreement Indicator	Enter a "P" to add indicator; to remove indicator, enter a blank. Do not enter a "D".
90	Verified Assessment Indicator	This items identifies the status of a closed case in terms of aging and the Unverified Assessment List. Enter the correct 1-digit code. Must be "0"or "1."
*400	CIC Large Case Indicator	**EP and GE Only:** Enter a "L" if large case examination.
*401	Whipsaw Indicator	**GE Only:** Enter the correct 1-alpha code: • "K" = Key • "R" = Related
*402	International Examiner Time	**GE Only:** Enter the percentage of time spent examining the case.
*403	International Exam Results	**GE Only:** Enter the percentage of dollars assessed on the case.

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Exhibit 4.5.1-15 (Cont. 4) (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Item Number	Description	Definition
*404	Abstract Code	**GE Only:** Enter the abstract codes, as follows: • 3-digit abstract code, • 2-digit abstract disposal code, • 5-digit abstract time, and • 9-digit abstract examination results amount to be corrected. • 6-digit abstract claim hours If abstract information in Item 404 is to be deleted, after entering information in Item 404, enter a "D" in Item 409. *Note:* Both items 404 and 409 must be entered to delete the information.
405	Related TIN	**GE Only:** Enter the TIN associated with a related tax year audit.
406	Related MFT	**GE Only:** Enter the MFT associated with a related tax year audit.
407	Related Tax Period	**GE Only:** Enter the tax period associated with a related tax year audit.
408	Related Return Alpha Code	**GE Only:** Enter the 1-character alpha code identification of the related taxpayer. Valid alpha codes are: • S = Secondary filer • P = Primary filer
*409	Abstract Delete Indicator	**GE Only:** If abstract information in Item 404 is to be deleted, after entering information in Item 404, enter a "D" in Item 409. **Note:** Both items must be entered to delete the information.
412	Installment Agreement Code	**GE Only:** Enter the 1-character alpha code that identifies whether GE has secured an installment agreement during the examination. Valid alpha codes are: • I - Installment Agreement Received • C - Coordinated with Collection • N - No Installment Agreement
*414	Delinquent Return Amount	Enter the amount for a delinquent return. Right-justify this entry, variable up to 11-digits. If amount is negative, circle the minus (-) sign following the entry.
*415	Amended Return Amount	Enter the amount for an amended return. Right-justify this entry, variable up to 11-digits. If amount is negative, circle the minus (-) sign following the entry.
416	FAX Agreement Indicator	Enter a "1" if a FAX agreement has been received.

Exhibit 4.5.1-15 (Cont. 5) (12-10-2021)
Instructions for Preparing Form 5598, TE/GE Correction Request - Correctable Items
(Reference: IRM 4.5.1.6.9.4.1(1))

Item Number	Description	Definition
417	Tracking Code	Enter 4-digit code, range 0000-9999
418	3121q amount	Enter the amount of employment tax adjustment, entry variable up to 11-digits. (positive only)
*602	EP Taxes	**EP Only:** Enter EP Tax, if applicable. One to nine numerics, positive or negative, right justify. If input, must not be zero.
*604	EP Penalties	**EP Only:** Enter the total penalties and interest, if applicable. One to nine numerics positive or negative, right justify. If input, must not be zero.
*605	Adjust to SB/SE W&I or LB&I	**EP Only** Enter the Adjustments to SB/SE, W&I, or LB&I, if applicable. One to nine numerics, positive or negative. If input, must not be zero.
*606	Total Deductions Claimed	**EP Only:** Enter the Deductions Claimed, if applicable. One to nine numerics, positive or negative, right justify. If input, must not be zero.
*607	Total Trust Assets	**EP Only:** Enter the total trust assets, variable from one to twelve numerics, right justify. Must be positive, may not be negative or zero.
608	Number of participants Affected	**EP Only:** Enter the number of participants. Must be one to eight positive numerics, right justify.
609	Type of Plan	**EP Only:** Enter the one-digit plan type. Must be: 1 - Defined Benefit 2 - Defined Contribution
*610	EP Issue Code	**EP Only:** Enter the EP issue code. may be up to three 3-digit codes 1st & 2nd digits are numeric and 3rd is alpha character A-Z. Valid range is 01-53. Left justify first issue code. Refer to Doc.6476 for definitions.
612	EP PIC NAICS Code (input required for Form 5500 examinations)	**EP Only:** Enter the EP NAICS Code. Must be 6-digit positive numeric characters. May not be zero, if entered. Refer to Doc. 6476 for a listing of NAICS Codes.
613	EP Closing Agreement Results	**EP Only:** Enter the EP Closing Agreement Results amount when Disposal Code in item #13 is 15. Field is 1-12 positive numeric characters. May not be zero if entered.
*799	Flowthru Indicator	Enter a "1" to indicate that an account is a flowthru adjustment. If this is for Excise, individual, fiduciary, partnership, employment or corporate return requests.

Exhibit 4.5.1-15   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-16   (01-09-2023)
Instructions for Preparing Form 5596, TE/GE Non-Examined Closings
Reference: IRM 4.5.1.6.10.5(4))

Item Number	Description	Definition
—	CC	Check the applicable box: •EO/GE - CC AMSOC •EP - CC AMSOCP
1	MFT	Enter the 2-digit MFT Code of the account(s) to be closed. See: • Doc. 6476 for EP • Doc. 6379 for EO • Doc. 11308 for GE
2	Block No.	Enter the applicable 3-digit Block Number. ***Note:*** This item is completed by the Closing Unit.
—	Page __ of __	Enter the page number of each Form 5596 prepared. ***Note:*** The total number of pages prepared as one request must not exceed five.

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Exhibit 4.5.1-16 (Cont. 1) (01-09-2023)
Instructions for Preparing Form 5596, TE/GE Non-Examined Closings
Reference: IRM 4.5.1.6.10.5(4))

Item Number	Description	Definition
00-19	Accounts to be Closed	For each account enter the: a. EIN/SSN b. Tax Period (YYYYMM format) c. Name Control (or Check Digit) d. MFT Code e. Disposal Code. If Disposal Code 31 or 32, entry for Survey Reason Code is required. **Note:** Disposal Code 30 is used to transfer accounts to another PBC. f. Plan Number (MFT 74 and NMF MFT 76) f. Plan/Report Numbers (MFT 46 and BMF MFT 76) **Note:** Examples of EIN format are: 32-9999999 for a BMF account; 32-9999999P for an EPMF account; 123-45-6789V for 5330 and beginning 1/1/2013 Form 4720-A BMF SSN's; 32-9999999N for a regular NMF account. Example of a SSN format is 123-45-6789N for a NMF individual account. IMF Master file example: 123-45-6789. Enter the appropriate 2-digit Non-Examined Disposal Code for each "D/C XX" Refer to the following for valid Non-Examined Disposal Codes: • Doc. 6379 (EO) • Doc. 6476 (EP) • Doc. 11308 (GE) Accounts with different Disposal Codes can be closed on the same Form 5596. **Exception:** A separate form is required for **each** account being transferred to another area. When transferring accounts, enter the 3-digit Primary Business Code of the receiving area on each label under the heading "EGC." For BMF MFT 76 (EP) returns, enter the 3-digit plan number of the related return. For MFT 46 (GE) returns, enter the 3-digit report number. **For EO only** Currently EO Classification requires the group manager or acting manager to send a request via e-mail. The return is not mailed to Classification; mailed directly from the group to the recipient transferee. Classification updates AIMS and the field group transfers RCCMS controls to the new field group.

Exhibit 4.5.1-16   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)

Exhibit 4.5.1-17   (12-10-2021)
Instructions for Preparing Form 4881, Chapter 42 Taxes-Disqualified Person/Foundation Manager (Reference: IRM 4.5.1.6.11(3))

Item Number	Description	Definition
—	Form No.	Enter the appropriate Form Number (either 4720 or 990BL).
—	MFT	For Form 4720, enter MFT 50. For Form 990BL, enter MFT 56.
—	Tax Period	Enter the Tax Period (in YYYYMM format) for which Chapter 42 taxes are being assessed. **Reminder:** Prepare a separate Form 4881 for each Tax Period in which Chapter 42 taxes are being assessed.
—	Name/Address/Zip Code of Taxpayer	If available, attach an address label from the temporary EIN account established on AIMS. If a label is not available, enter the complete name and address of the person or organization being assessed Chapter 42 taxes. **Reminder:** When more than one person or organization is being assessed taxes, complete a separate Form 4881 for each one involved.
—		
—	Taxpayer Identification No. (TIN)	Enter the SSN of the person (or the EIN of the organization) being assessed Chapter 42 taxes.
—		
—		
—	Adjustments	Enter the following information as applicable. Use a separate column for each type of tax being assessed.
—	IRC Section	Enter the appropriate 4-digit Section number. • For self-dealing, enter 4941 or 4951. • For investments which jeopardize charitable purposes, enter 4944. • For taxable expenditures, enter 4945 or 4952.
—	Abstract Code	Enter the appropriate 3-digit code. • For IRC 4941, enter 150. • For IRC 4944, enter 153 • For IRC 4945, enter 154. For IRC 4951, enter 185. For IRC 4952, enter 186.
—	Initial Tax	Enter the appropriate tax.
—	Additional Tax	If applicable, enter the appropriate tax. If additional tax is not to be assessed, leave this item blank.
—	Total Tax	Enter the sum of the Initial and Additional Taxes.
—		

Exhibit 4.5.1-17 (Cont. 1) (12-10-2021)
Instructions for Preparing Form 4881, Chapter 42 Taxes-Disqualified Person/Foundation Manager (Reference: IRM 4.5.1.6.11(3))

Item Number	Description	Definition
—	Penalty Type	Enter the applicable type of penalty (6651 or 6684). If a penalty is not being imposed, leave blank.
—	Penalty Amount	If a penalty is being imposed, enter the amount. In all other instances, leave blank.
—	Totals	This item is completed by the Examining Agent
—	Total Assessment	This item is completed by the Examining Agent
—	DLN on AIMS Closing Form	This item is completed by the Terminal Input Function.
—	Related Private Foundation/Organization	Enter the following information in Items 10a-10d:
—	Name/Address/Zip Code of Taxpayer	Enter the complete name and address of the private foundation or organization to which the person or organization being assessed Chapter 42 taxes is related.
—	Taxpayer Identification No.	Enter the EIN of the private foundation or organization to which the person or organization being assessed Chapter 42 taxes is related.
—	Form No.	Enter the Form Number of the primary return filed by the private foundation/organization related to the person or organization being assessed Chapter 42 taxes.
—	Tax Period	Enter the Tax Period (in YYYYMM format) of the return filed by the private foundation/organization related to the person or organization being assessed Chapter 42 taxes.
—	Prepared By	Enter the name of the person preparing this report.
—	Area Office	Enter the Area Office in which the examination was conducted.
—	Date	Enter the date of the report.
—	Other Information	Use this item to record any additional information pertinent to the case. Review staff **must** enter the annotation "REVIEWED" along with the Reviewer's initials and the date.

Exhibit 4.5.1-17   Internal Revenue Manual   Cat. No. 36157C (01-09-2023)