Section 12 - Examination

1   Nature of Changes

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2   Discriminate Function (DIF)

Discriminate Function (DIF) is a mathematical technique used to classify income tax returns as to Examination potential.

Under this concept, formulas are developed based on available data and are programmed into the computer to classify returns by assigning weights to certain basic return characteristics. These weights are added together to obtain a composite score for each return processed. This score is used to rank the returns in numerical sequence (highest to lowest). The higher the score, the higher the probability of significant tax change. The highest scored returns are made available to Examination upon request.

The DIF-system involves computer classification to mathematically determine the Examination potential of returns, and manual screening to set the scope of examinations and to select needed workload.

3   PCS – Partnership Control System

Reference IRM 4.29, Partnership Control System (PCS) Handbook, and 2.2, Partnership Control System.

PCS is a real-time system that establishes, links, and controls flow-through returns and their investors. It interfaces with AIMS, Master File and the TIF.

PCS identifies returns subject to TEFRA examination procedures; controls TEFRA and non-TEFRA statutes; generates required statutory correspondence for TEFRA investors including the Notice of Beginning of an Administrative Proceeding (NBAP), 60-Day Letter, FPAA/FSAA, and Appeals settlement correspondence.   PCS produces National directories, data base maintenance reports, statute reports, action reports, and management information reports.

PCS has eight command codes which are input real-time:

TSLOD	Establishes and links returns on PCS, generates NBAP'S, requests returns from Master File, and establishes TC424's on AIMS. Each time a new link is established, TC424 will be generated to post to Master File. If there is already an open TC 420 at Master File, a TC 421 with DC 99 will be generated and then the TSLOD TC 424 will post. IRM Reference 2.2.2
TSCHG	Changes PICF data elements. IRM Reference 2.2.3
TSCLS	Releases the AIMS freeze on investor closure. It is used only as a part of final investor AIMS closure activity. IRM Reference 2.2.7
TSDEL	Deletes erroneous linkages. IRM Reference 2.2.5
TSINQ	Researches accounts on PCS displaying PICF, and AIMS information. IRM Reference 2.2.4
TSNOT	Key case records for generation of TEFRA notices during real-time, but notices are generated after weekly batch processing. IRM Reference 2.2.6
TSUMY	Displays summarized research for linked key case and their investors. IRM Reference 2.2.9
MSCHG	Changes certain PICF/AIMS data elements of all investors linked to a particular key case. The command code is input real-time, but the update is performed via batch processing for all affected accounts. IRM Reference 2.2.8

PCS uses real-time processing to update the PICF when establishments and updates are made on the IDRS terminal.

Only MSCHG and TSNOT are processed in the batch mode.

Nightly batch processing includes: updating records nationwide, maintaining the PCS data base, and producing error registers.

Weekly batch processing includes: generating extracts for PCS reports, and notices.

Partnership Investor Control File (PICF) Codes

0	No PICF record for this account
1	Linked TEFRA Partnership
2	Linked non-TEFRA Partnership/S Corporation
3	Unlinked Electing Large Partnership (ELP)
4	Investor with both open TEFRA linkage and open non-TEFRA linkage
5	Investor with at least one open TEFRA linkage
6	Investor with at least one open non-TEFRA linkage
7	Investor with no open linkages below it (flow thru)
8	Investor with no open linkages below it (flow thru)

4   ERCS – Examination Return Control System

Reference IRM Part 4, Examining Process, IRM 4.7, Examination Returns Control System (ERCS)

ERCS is an automated inventory management system used by field personnel in both the SB/SE and LB&I Operating Divisions. It is used for controlling tax returns and technical time charges from the time returns arrive until they are closed on the Audit Information Management System (AIMS). TE/GE and Appeals do not use ERCS.

5   Audit Information Management System (AIMS)

(1)   General

Audit Information Management File (AIMF) contains all data elements used by the AIMS System. These data elements are described separately in IRM's 4.4 and 2.8, Audit Information Management Systems (AIMS).

TE/GE and Appeals use the system to control their cases.

The AIMS command codes which authorize the terminal operator to input or receive information to or from the system are found in IRM 2.8.

(2)   AIMS Website

The AIMS Website can be found at: http://mysbse.web.irs.gov/exam/mis/default.aspx. The AIMS website contains up to date lists of many of the fields on AIMS such as Aging Reason Codes, Disposal Codes, Employee Group Code definitions, Source Codes, etc.

(3)   AIMS Assignee Code

A twelve-digit code used for the management structure so that returns and time applied to returns can be applied to the correct location (Business Operating Division) for management information reports. The AIMS Assignee Code (ACC) is displayed on page 1 of an AMDISA print and Form 5546, Charge Out. The code is broken down into three fields.

Field 1: Primary Business Code consists of 3 digits (Positions 1 - 3). Position 1 is referred to as the "AIMS BOD Code":

0 = Not set
1 = Wage and Investment (WI)
2 = Small Business/Self-Employed (SB)
3 = Large and Mid-Sized Business (LM)
4 = Tax Exempt/Government Entity (TE)

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Positions 2 and 3 are referred to as "IND-AREA-TYPE-CODE".

Field 2: Secondary Business Code consists of 5 digits (Positions 4 - 8). (See below for breakdown by Operating Division)

Field 3: Employee Group Code consists of 4 digits (Positions 9 -12). Position 9 is referred to as "EMPLOYEE-TYPE-CODE":

    1 = Revenue Agent
    2 = Tax Compliance Officer
    5 = Campus
    7 = TE/GE

Positions 10 - 12 are referred to as "GROUP-CODE".

Field 1 Primary Business Code			Field 2 Secondary Business Code					Field 3 Employee Group Code			
1	2	3	4	5	6	7	8	9	10	11	12
Operating Division	LM = Industry Code (SB&WI= Area Code)		LM = Director Field Operations (SB & WI = Territory Mgrs)			LM = Territory Mgrs (SB&WI = Reserved)		Employee Type Code	Group Code		

Employee Group Code	Explanation	
	A complete up-to-date listing of all active EGC's can be found at: http://mysbse.web.irs.gov/exam/mis/contacts/default.aspx	
1XXX	Revenue Agents	
1000-1099	GROUPS PHYSICALLY IN THE CAMPUS - Area work physically in the campus	
1000	DIF Returns are opened in this employee group code (not valid with Status Code 10 or 12)	
1001	PBC 213 – Form 706 Returns with International Aspects (Blocking Series 990-999)	
1005	PBC 212 87700 1005 = COBRA	
1020	CF&S – Missing Returns	
1030	Receipt of DIF Return	
1066	CF&S – Field Audit	
1067	CF&S – Field Audit	
1068	CF&S – Field Audit	
1069	SB/SE Case building (Only valid in the campus)	
1076	CF&S	
1077	CF&S	
1078	CF&S	
1093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office	
1095	LB&I - In transit from SOI	
1098	Reserved for Imaging Project	
1099	EGC is updated to 1099 if opening in 1000 or 2000, PBC is 20X, 212-214 or 30X and return is MeF	
1100-1849	Groups physically in the Area offices	
1168	PBC 306 84005 1168 = COBRA case	
1850-1999	Groups physically in the PSP or Special Situations	
1911	CDE – Grade 11 – Revenue Agent	
1912	CDE – Grade 12 – Revenue Agent	
1913	CDE – Grade 13 – Revenue Agent	
1924	CDE – Training RA	
1988	Use when sending cases to area office PSP	

Employee Group Code	Explanation	
1989	CDE - CIP - Revenue Agent	
1990	CDE - RPP - Revenue Agent	
1991	Remote Classification	
1992	Reserved (Do not use without HQ SB/SE AIMS analyst approval)	
1993	EGC that the campus will use when sending Audit Recons to the field	
1994	Math Error BMF cases automatically opened in Source Code 06 and changed to Source Code 20 (Effective 1/1/2010)	
1995*	LB&I Status Code 06 Inventory	
1996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)	
1997	All transfer TO a PBC 3XX (invalid with status codes 10 or 12)	
1998	Non-LB&I transfers (systemically generated using CC AMSOC, DC 30)	
1999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in this employee group code)	
2XXX	Tax Compliance Officers	
2000-2099	Area work physically located at the Campus	
2000	DIF Returns are opened in this EGC (Not valid with status codes 10 or 12 or Activity Codes 219, 221, 223, 226-231)	
2020	CF&S – Missing Returns	
2030	Receipt of DIF return	
2050	CF&S – TCO	
2066	CF&S – TCO	
2069	SB/SE Case building (Only valid in the campus)	
2093	Audit Reconsideration Case building group in the campus for returns that will be sent to the Area Office	
2098	Reserved for Imaging Project	
2100-2849	Groups that are physically in the area.	
2850-2999	Group physically in the PSP	
2909	CDE – Grade 09 – Tax Compliance Officer	
2911	CDE – Grade 11 – Tax Compliance Officer	
2923	CDE - TCO 1	
2924	CDE – TCO 2	
2925	CDE – TCO 3	
2988	Use when sending cases to the area office PSP	
2989	CDE – CIP – Tax Compliance Officer	
2990	CDE – RPP – Tax Compliance Officer	
2991-2992	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
2993	EGC that the campus will use when sending Audit Recons to the field	
2994-2996	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
2997	DIF CORR IRS Employee Cases – diverted to open in Area Office	
2998	Non-LB&I transfers (Systemically generated using CC AMSOC, DC 30)	
2999	Reserved (Do not use without HQ SB/SE AIMS analyst approval/Cannot close in these employee group codes)	
5XXX	Campus Exam Operations	
5000-5004	Correspondence Examinations	
5005	EITC Duplicate TIN Claims	
5006	Correspondence Examinations	
5014	Dependent Data Base	
5015-5017	Correspondence Examination	
5018	Campus Reporting Compliance Corporate Inventory Management (CRC CIM)	
5019-5033	Correspondence Examination	
5034-5054	Correspondence Examination	
5055	Disaster Cases	
5056-5095	Correspondence Examination	
5096	EGC is updated to 5096 if opening EGC is 5000, PBC is X9X and MeF	
5097-5188	Correspondence Examination	
5189	Reserved for CDE W&I Campus	

Employee Group Code	Explanation	
5190-5288	Correspondence Examination	
5289	Reserved for CDE SB/SE Campus	
5290-5385	Correspondence Examination	
5386-5391	Reserved	
5392-5399	Correspondence Examination	
5400-5416	Non-TEFRA suspense cases (status 33 only)	
5417	Computer generated for a transfer to PBC 295 or 398 and the PICF code is 2, 6, or 8 or AIMS Freeze Code 6.	
5418-5499	Non-TEFRA suspense cases (status 33 only)	
5500	███████████████	#
5501-5530	███████████████	#
5531-5539	Unassigned	
5540-5559	Specialty Cases	
5560-5588	Unassigned	
5589	Reserved for CDE	
5590-5597	Unassigned	
5598	Computer generated when a database is transferred from a non-X9X PBC to a Campus PBC (X9X).	
5599	Schedule C Investors	
5600-5609	Pre-refund Program (Used by Kansas City Only)	
5607	Exam Certification with Bankruptcy Indicator (Used by Kansas City Only)	
5608-5699	Pre-refund Program (Used by Kansas City Only)	
5700-5709	Reserved	
5710-5716	PCS Related Inventory	
5717	Computer generated for transfers into PBC 295 or 398 if the AIMS Freeze Code is 6	
5718-5719	PCS Related Inventory	
5720-5789	Reserved	
5790-5799	Pre-filing Cases	
5800-5816	TEFRA (status 34 only)	
5817	Computer generated for a transfer to PBC 295 or 298 398 input if PICF Code is 1, 3, 4, 5 or 7.	
5818-5899	TEFRA (status 34 only)	
5900-5999	Locally defined (Do not use for Corr Exam Cases)	
7000-7999	TE/GE	

LB&I Industries and Management Structure

Industry Code	Industry Title
3 01	Financial Services Industry
3 02	Natural Resources & Construction Industry
3 03	Communications, Technology & Media Industry
3 04	Retailers, Food, Pharmaceuticals and Healthcare Industry
3 05	Heavy Manufacturing & Transportation Industry
3 06	Field Specialists
3 07	Global High Wealth Industry
3 09	Only used when NAICS code does not align to an industry.
3 15	International

(4) Source Codes—Grouped by Category

This is a two digit entry to identify the source of the examination. All source codes are valid for area Examination Functions. Campus Examination Branches can only use the source codes marked by asterisk (*). More information on source codes can be found in IRM Exhibit 4.4.1-27. For a complete list of source codes with extensive instructions see:

http://mysbse.web.irs.gov/exam/mis/data/default.aspx

Code	Explanation	
Computer Identified Returns (EGC 1XXX and 2XXX)		
01	Automatics - Computer identified returns, automatics (BMF) and tax shelter automatics (IMF).	
02	DIF (Discriminant Function) - Computer identified returns, DIF scored	
Campus Initiated Examination Program (EGC 5XXX)		
02	DIFF CORR — Computer Identified returns, DIF scored	
03	Unallowable items — Returns identified for Unallowable Items Program initiated at campuses.	
04	Multiple Filers — Returns identified for Multiple Filers Program initiated at campuses.	
06	DIF CORR — Returns converted to DIF CORR Program from another program. This includes Source Codes 03, 08, 11, 14 and 15 that are converted to the DIF CORR Program because: (a) other issues were selected for examination during screening of high DIF scored returns, or (b) they were screening of high DIF scored returns, or (c) they were identified for more than one of the above programs. Also used by Examination Operations in the campus, to request returns related to a DIF return under examination at the campus.	
08	Self-Employment Tax — Returns identified for the Self-Employment Tax Program initiated at campuses.	
11	Studies, Tests and Research Projects initiated by Headquarters.	
14	███████████████████████████████████	#
17	Tax Shelter Program	
20	Erroneous Refund	
23	TEFRA Related	
24	Substitute for Return	
25	Non-Filer Strategic Initiative	
26	Minimum Tax Program — Returns identified for Minimum Tax Program initiated at campuses.	
30	Claims for Refund/Abatement – Not Paid	
31	Claims for Refund – Paid	
32	Claims – Carryback year - Paid or not paid	
35	Administrative Adjustment Request	
39	Tax Shelter Program Related Pick-up	
45	Reference and Information	
46	Employee Returns	
48	Related to Campus Unallowable — Used exclusively by Examination Operations in the Campus, to request returns related to an unallowable return under examination at the campuses.	
64	NON-TEFRA Pickup Related to Forms 1065, 1041 and 1120S.	
65	Collection Referrals	
70	██████████████████	#
73	Taxpayer Request	
77	Federal/State Cooperative	
80	NRP Current	
85	Information Returns	
91	NRP – Related Returns	
Non-filer (EGC 1XXX and 2XXX)		
24	Nonfiler Local Sourced Work	
25	Non-Filer Strategic Initiative — High Income Non-Filer.	
DIF Related Pickups (EGC 1XXX and 2XXX)		
05	Filed returns related to a primary DIF return (Source Code or) or DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).	
10	Filed prior and/or subsequent year pickups related to a primary DIF return (Source Code 02) or to a DIF equivalent return (Source Code 20 with Project Code 0158 or 0204 and TC424 Code on AMDISA = 6).	
12	Nonfiled Delinquent Return or SFR related to a primary DIF return (Source Code 02) or DIF equivalent return (Source Code 20 with Project Code 0158).	
Non-DIF Related (EGC 1XXX and 2XXX)		
40	Filed prior and/or subsequent year pickups where the primary return was Non-DIF selected.	
44	Non-filed Delinquent Return or SFRs.	
50	Filed returns - Other.	
Claims (EGC 1XXX and 2XXX)		
30	Claims for Refund/Abatement—Returns selected before refunds/abatement are scheduled (also see source code 73).	
31	Paid Claims for Refund	

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Code	Explanation	
32	Carryback	
35	Administrative Adjustment Requests (AAR's	
Tax Shelters (EGC 1XXX and 2XXX)		
17	Tax Shelter Program	
39	Tax Shelter Program - Related Pick-up— with a Different TIN or Different MFT filed or non-filed	
40	Tax Shelter Program – Related Pick-up — filed prior and/or subsequent tax period pickup of a filed return with the same TIN and same MFT as the key return (SC 17).	
44	Tax Shelter Program – Related Pick-up — Pick up of a non-filed return or SFR	
Classification (EGC 1XXX and 2XXX)		
20	Regular Classification—Returns selected under a Manual Classification Program, CDE or MACS (other than CIP's.	
#	█████████████████████	#
88	**#** ████████████████████	#
89	**#** ████████████████████	#
90	**#** ████████████████████	#
Research and Reference (EGC 1XXX and 2XXX)		
45	Reference and Information—Return requested for reference or information purposes only, and there is no intent to audit the return. See IRM 4.4.1, Exhibit 1 for more information on Reference Returns.	
80	NRP - Current — All cycles and all phases of NRP identified returns	
91	NRP - Related Returns—Return related to an NRP return under Source Code 80 above, all cycles and all phases, , including nonfilers and carrybacks.	
Miscellaneous Sources (Other than DIF) (EGC 1XXX and 2XXX)		
46	Employee Returns— Returns opened because the taxpayer is an IRS employee (See IRM4.2.6)	
49	Preparer of Returns—Returns selected because of questionable tax practitioners	
62	Compliance Initiative Program — Use for all compliance initiative projects of filed returns	
73	Taxpayer Requests Includes: Code Section 6501(d)—See IRM 4.1.4 – Examination initiated at the request of a taxpayer	
Information Items (EGC 1XXX and 2XXX)		
60	Information Report—Returns identified because of an Examination Information Report outside of or within the area.	
Referrals (EGC 1XXX and 2XXX)		
65	Collection Referrals.	
70	Referrals/Other Agency Requests (Do not include referrals of related cases, even if from another Exam group).	
71	Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)	
72	Related to Specialist Referral System Referral (Specialty Tax PBC 212-214 Only)	
77	State Information (Including State Abstracts)—Examinations initiated from various state sources, generally under the various exchange programs.	
IRP (EGC 1XXX and 2XXX)		
85	IRP - Information Document Match—Use for all IRP information document matches. Use non-DIF related source codes for any pick-ups.	

(5) Status and Location

A two digit code used to identify the location of a return.

Area Office Status Codes (EGC 1XXX and 2XXX)

Appears on Form 5546 and on an AMDIS (A) display. For more information see Exhibit 4.4.1-30.

Location	Status Code	Definition	
PSP	00	Document in Transit - (Computer Generated) — Assembly on hand and return not yet available to the area. Not included in inventory reports. Generated for all bulk ordered returns with no assigned status code. Updates automatically to 06 the weekend after the status code has been in 00 over 14 days.	

Location	Status Code	Definition	
	01	Claims and Other Returns in Transit-Claims selected by campus for examination in Area Offices, and other returns selected by campus and which should be associated with related returns prior to forwarding to Area Offices. Immediately upon receipt, the Area must update the status code appropriately.	
	05	SOI — Returns will be automatically updated to 05 through SOI/AIMS match.	
	06	Awaiting Classification—(Computer Generated)—Returns or related documents awaiting association in the Campus Control Reports Unit or returns in hands of PSP Support Manager which have not been classified or screened. Never update returns to a higher status until it has been selected for examination. Once the status code is greater than 06, you cannot update to a status code lower than 07.	
	07	Transfer - When a record is transferred, and the current status code is less than 08, the status is unchanged. If the current status code is greater than 07, the status is overlaid with a 07, with the exception of status 08 in EGC 2050 in which case the status and EGC will remain unchanged even though the record was transferred from one Centralized files and Scheduling unit to another.	
	08	Selected – Not Assigned — Returns on hand that have been selected for examination but not yet assigned to a territory or group.	
Examination Group	09	Transfer within LB&I; transfers to 212-214 or transfers to PBC 301-307) if the current status code is NOT 10-19. For other PBC's = local definition.	
	10	Assigned—No Time Applied— Returns on hand at group and territory levels but not yet assigned to an examiner, and returns assigned to an examiner but with no direct examination time (Technical) applied.	
	11	Local Definition	
	12	Started— Generally, cases should be placed in 12 prior to the first interview, i.e., cases should be placed in 12 when: - An appointment letter or phone contact is made with the taxpayer or representative initiating an examination. - Pre-audit analysis is being performed and the return will be examined. - A related return is being considered for examination, and where books and records are requested for that return.	
	13	30-Day -- All returns awaiting the issuance of a 30-day letter in the group, or in the group 30-day suspense file. See IRM 4.10.8.1.12 for instructions.	
	14	LB&I-CIS Suspense – TEFRA related investor returns that are CIC, Joint Committee, or other corporate specialty cases (Forms 1120 with letters other than A, S, or X) linked on PCS held in the field group until the examination of the TEFRA flow-through entity is completed. Sets Suspense Code. PICF code must be >0.	
	14	SB/SE – Suspense-Sets the suspense code	
	15	LB&I-SEP CIC CLM – Use with the designated Aging Reason Code when all group issues are resolved but case cannot be closed. Suspense Code NOT set.	
	15	SB/SE – Local Definition - Suspense code NOT set.	
	16	Reserved - do not use on AIMS. ERCS only for Suspended Parallel Promoter Investigation (P6/P7)	
	17	███████████████████████████████████	#
	18	███████████████████████████████████	#
	19	Local Definition.	
Technical Services	20	Mandatory Review (Except JCC) — All returns subject to mandatory review, either awaiting review or in the process of being reviewed. (IRM 4.8.4)	
	21	In transit to Technical Services	
	22	30-Day – All returns awaiting issuance of a 30-day letter or awaiting response from taxpayers.	
	23	Sample Review— All sample selected or management identified returns either awaiting review or in the process of being reviewed. (IRM 4.8.3).	

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Location	Status Code	Definition	
	24	90-Day Letter— (Notice of Deficiency)—All 90-day Letter (or equivalent) cases awaiting response from taxpayers.	
	25	Pre 90-Day— All returns awaiting preparation and/or issuance of 90-day letter.	
	26	Joint Committee Cases	
	27	PREPARE TEFRA LETTER: TEFRA and non-TEFRA key case and/or investor closed to Technical Services for processing of agreed cases, issuance of no change letters, preparation of 60-day and FPAA letters, and preparation of certain TEFRA investor statutory notices.	
	28	TEFRA Letter Issued: FPAA Preparation – TEFRA key case – 60 day letter or FPAA has been issued or an FPAA default package is in process. TEFRA Investor – TEFRA investor statutory notice has been issued.	
	29	Other TEFRA Suspense: TEFRA key case and/or investor in suspense.	
Technical Services - Suspense	30	Form 1254 — Used only for returns where a Form 1254 (Examination Suspense Report) is in the case file.	
	31	Reserved	
	32 #	██████████████████████████████	#
	35	Reserved	
	36	GRAND JURY: All cases being actively investigated by the Grand Jury.	
	37	Reserved	
	38	Suspense –ID Theft or Other: Cases awaiting technical advice from the National Headquarters. Cases placed in suspense by area office.	
	39	Reserved	
Campus	33	Non-TEFRA PCS Suspense: Returns housed in the campus CTF awaiting completion of partnership/S-Corp. examination.	
	34	TEFRA-PCS Suspense: TEFRA investor/shareholder returns in campus CTF awaiting the partnership/S corporation examination results.	
PSP	41	In-Transit to PSP from group or Tech Services. (Should not be used by campuses when sending returns to the area).	
	42	AIMS Unit	
	43	NRP	
	44	PSP Suspense	
Centralized Case Processing	51	In transit to Centralized Case Processing.	
	52	Centralized Case Processing	
	53	Centralized Case Processing	
	54	Centralized Case Processing	
	55	Centralized Case Processing	
	56	Suspense - Disaster or ID Theft or Local Definition	
	57	Surveys – Held in Case Processing awaiting closure	
	58	Centralized Case Processing	
	59	Centralized Case Processing	
Appeals	80	Nondocketed Appeals	
	81	Not Assigned Appeals	
	82	Docketed Appeals	
	83	Local Definition	
	84	Local Definition	
	85	Local Definition	
	86	Reference Return	
	87	Closing to Processing	
	88	Tried — District Counsel	
	89	Local Definition	
Closed	90	CLOSED (Computer Generated— All examined and non-examined Examination and Appeals closings. Cannot be input via Examination Update or Correction Request procedures.	

Note: Status Code 09 for SBSE is for use locally to control returns. New uses of any local code must be

cleared by the area office prior to implementation. Any new use of the status code 09 should also be checked with the Charlotte Development Center to determine how the proposed uses of this code will impact ERCS.

(a.) Definition of Campus Status Codes

Appears on Form 5546 as Item 30 and on AMDIS (A) screen display.

Location	Status Code	Definition	
Correspond-ence or Classification Function	00	Returns in Transit - (Computer Generated) — Returns selected for examination in the campus. This status is used for returns that do not require association with related returns.	
	01	Unstarted claims	
	05	SOI — Returns will be automatically updated to 05 through an SOI/AIMS match.	
	06	Awaiting Classification	
	07	Transfer	
Centralized Storage/Correspondence Exam	08	Selected – Not Assigned; Returns on hand where Examination contact has not been initiated.	
	09	Correspondence Examination.	
	10	Initial Contact Letter Sent — Returns manually identified by Processing Division (Computer Generated) and/or all other returns on which initial contact has been made and a status change submitted.	
	12	Special Contact Letter Sent — Returns requiring special correspondence and awaiting response from taxpayer.	
	13	Suspensed Cases - with Bankruptcy scrambled or SSN cases.	
	17	██████████████	#
	18	Local Definition	
	20	Backdown from Appeals	
	22	30-Day -- Returns held in 30-day letter suspense awaiting taxpayer response.	
	23	Revised Report Sent — Awaiting Reply	
	24	90-Day Letter – (Notice of Deficiency)-issued. All 90-day letter (or equivalent) cases awaiting taxpayer response.	
	25	Additional information needed after 30-day letter and before 90-day letter, exam report remains unchanged.	
Suspense	33	Non-TEFRA PCS Suspense — Returns housed in the campus CTF awaiting completion of partnership/S-Corp examination.	
	34	TEFRA PCS Suspense — TEFRA investor/shareholder returns in the campus CTF awaiting completion of partnership/S-Corp examination results.	
	38	Suspense -Other	
Processing Function	51	Manual Case to Close	
	52	Manual 90-Day Letter Being Prepared	
	53	Case Rejected from 90-Day Letter	
	54	CRD DAY 1 THROUGH 70: Correspondence Replies — Returns on which taxpayer correspondence has been received and the correspondence requires technical consideration by a Correspondence Tax Examiner before a reply to the taxpayer can be prepared. This does not apply to cases where the reply is an agreement to cases that are in Status Code 24 (90-Day Statutory Notice of Deficiency issued).	
	55	CRD DAY 71 THROUGH 115: Correspondence Received Day 71 through 115 — Returns identified on the Status Workload Review List as being 71 through 115 days old.	
	56	Suspense, Local Definition	
	57	CRD DAY > 115: Correspondence Received Day 115> — Returns identified on the Status Workload Review List as being over 114 days old.	
Appeals	80	Nondocketed Appeals	
	81	Unassigned Appeals	
	82	Docketed Appeals	

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Location	Status Code	Definition	
	83	Local Definition	
	84	Local Definition	
	85	Reserved	
	86	Reference Appeals	
	87	Closed to Appeals processing section	
	88	Tried Area Counsel	
	89	Reserved	
Closed	90	CLOSED	
	99	PCS controlled related return	

(b.) Other Information

Status Codes 18 and 56 are for use locally to control returns. New uses of these codes must be cleared by the Campus AIMS Coordinator prior to implementation.

Returns in Status Code 06 must never be updated to a higher status until selected for examination.

(6) PDT Indicator

Displayed on page 1 of an AMDISA when a TC 016 posts to Master File to identify a Potentially Dangerous Taxpayer.

(7) Blocking Series

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments. For adjustments input prior to 1/1/209 see:

http://mysbse.web.irs.gov/exam/mis/data/default.aspx and scroll down to "Blocking Series".

(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

MF and NMF Sorting and Blocking Series for Document Code 47 Adjustments

(Reference: IRM 4.4.1, Exhibit 4.4.1-11)

Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
5344	01-04, 08-10, 12, 13, 34	*Exam Original Paper Return/SFR	000-079	080-099
	01-04, 08-10, 12, 13, 34	+Exam Electronic Prints	300-379	380-399
	01-04, 08-10, 12, 13, 34	Paperless – Examined Automated batch paperless process – EGC 5XXX Only (DO NOT SEND TO FILES). Contact the Campus RGS Coordinator to obtain a copy of the examination.	400-479	N/A
	01-04, 08-10, 12, 13, 34	Reserved	200-249	N/A
	07, 11, 12 with AOC	Any Type (DO NOT SEND TO FILES)	100-129	180-199
	Partial Assessment	Any Type (DO NOT SEND TO FILES)	100-129	180-199
5351, 5546	20-22, 25, 31-32, 35, 42, 45, 99	Original paper return	600-679	680-699
	20-22, 25, 31-32, 35, 42	"%IMF Paperless non-examined closures (DO NOT SEND TO FILES)	130-179	190-199

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Number	Disposal Codes	Original or Copy of Return	Non-TEFRA Block Number	TEFRA Block Number
	20-22, 25, 31-32, 35, 42, 43	%BMF - Paperless non-examined closures (NOTHING SENT TO FILES)	280-299	280-299
	28, 29, 33, 36-41	No Return/SFR	100-129	180-199
	@All non-examined DC's	+Electronic Prints	250-279	250-279
		+No Return Workpapers	280-299	280-299
5403	01,03	*Original/Electronic print	700-749	750-759
	01, 03	&Copy/BRTVU/RTVUE	790-799	760-769
	Partial Assessment	Any type (Nothing sent to files)	780-789	

* Use an original return blocking series for cases in which the TC 150 is an SFR/Dummy TC 150
@ See IRM 4.4.1 - Exhibit 16 for a list of non-examined disposal codes.
+ This blocking series will not generate a CP notice or control DLN: therefore the original return will remain filed under the DLN that contains the "X".
% Not valid if Return Requisition Indicator is Blank which means the paper return was requested.

(8) Disposal Codes

These two digit codes are used to indicate the disposition of an examination. The codes are assigned by the Examination Division.

Disposal Codes 01 through 04 and 07 through 13, pertain to examined returns.

Disposal Codes 03, 04 and 07 through 13 are used when an adjustment is proposed/processed.

Disposal Codes 01 and 02 are used when no adjustments are proposed/processed to any type of return.

Disposal Codes 20 through 99 pertain to non-examined returns.

Disposal Codes 03, 04, 08, 09, 10, 12 and 13 are valid for partial assessments. The Disposal Codes on partial assessments do not post to Master File.

(a) Examined Disposal Codes

Code	Definition
01	No Change With Adjustments—(01 is considered agreed on the AIMS tables). Applies to no-change examined returns (even if a 30-day letter was issued) if there is an adjustment to the tax base data such as income or deduction items but no change in tax liability or refundable credits; or tax changes fell below the tolerance level in LEM IV. An audit report must accompany the case file. Note: An audit report is not required for most cases closed below the tax tolerance in the Campus TEFRA Function (CTF). An exception will be when the tax changes impact a prior or subsequent tax year (NOL, PAL, etc), or other adjustment years are above the tax tolerance. Item 41 is required if MFT = 30. The following are examples of no-change with adjustments examinations:
	a. Delinquent returns secured by the examiner, accepted as filed and forwarded to the campus for processing. This includes delinquent return pickups that result in a zero tax liability. If the TC 424 posted prior to the posting of the delinquent return, enter the balance due or refund amount, excluding penalties in Form 5344, Item 414. If an SFR has been processed the amounts from the secured return must be input through AIMS therefore DC 01 does not apply.
	b. Claims disallowed in full. (Agreed or not agreed)
	c. Income tax examination when taxpayers are issued an examination report Form 4549 and Letter 1156. (see IRM 4.10)
	d. Flow through entities where no changes are made to the entities reported income, loss, deductions or credits reflected on the return or the owner(s) K-1 and (1) a delinquent return secured by examination, or (2) a balance sheet item is adjusted, or (3) a related return is adjusted as a result of the flow through examination (i.e. – adjustments to basis, at risk, or passive activity rules, taxable loan repayments or distributions, or adjustments to include the amount reported to the owner's K-1).

Code	Definition
	e. Estate or gift tax cases when offsetting adjustments result in no change in tax liability. This includes gift tax cases when Letter 942 (C) is issued to taxpayers (See IRM 4.10).
	f. Excise, trusts and estates, or employment tax cases when offsetting adjustments to tax base data and/or credits result in no change in tax liability.
	g. Disqualified 1120 DISC (obsoleted)/IC-DISC election.
	h. Non-TEFRA (nontaxable) Flow through Entities - no change with adjustments should be utilized when no changes are made to the entity's ordinary income or loss or separately stated items reflected on the return or Schedule K-1 and an owner's return is adjusted as a result of the flow through examination. This would include: adjustments to basis, at-risk or passive activity rules: taxable loan repayments; adjusting the owner's return to match the K-1 flow through amount(s).
	i. TEFRA (nontaxable) Flow through Key Case Entities - Does not apply.
02	**No change**— (02 is considered no change on the AIMS tables) - Applies to Examination which do not necessitate the issuance of a report (other than the no-change report subject to area director's approval)
	a. Taxable return — there were no adjustments or no changes in tax liability for this return to: Tax, penalties, or refundable credits. This disposal code would also apply to changes only affecting the balance sheet, including constructive dividend issues, and any other related return pick-ups where there was no tax liability adjustment to this return. Item 41 is required if MFT = 30. Block 405 & 408 of Form 5344 should be completed as appropriate.
	b. Flow through entities — no exam changes are made to the entities reported income, loss, deductions or credits reflected on the return or Schedule(s) K-1. (See DC 01 where adjustments are made to a related return.) Applies to TEFRA returns closed within 45 calendar days (including weekends and holidays) from the date the NBAP is issued to the TMP as well as those closed no change after 45 days where a no change FPAA is issued...
	c. Non-TEFRA (nontaxable) Flow through Entities should be utilized when the examination results in no changes to the entity or any owner. This would also be appropriate if you make adjustments to one of the owner's returns as a result of compliance checks which are not related to the entity examination.
	d. Not valid with an Amount Claimed on the data base.
03	**Agreed**— (03 is considered agreed on the AIMS tables) – Applies only to returns if an agreement is received prior to the issuance of a 30-day or 60-day letter. EGC's 5XXX will not use DC 03 for agreements as their first contact with the TP is the 30-day letter. Also applies to claims allowed in full. EGC 2XXX: ALL agreed income tax cases closing from office examination will use Disposal Code 03 regardless of whether a Letter 915, Letter to Transmit Examination Report has been issued. EGC 5XXX: .Non-TEFRA (nontaxable) Flow through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners**.** TEFRA (nontaxable) Flow through Key Case Entities: applies to an agreed case that will result in partner adjustments and an agreement is obtained from all partners, or an agreement from the partnership which binds all partners. If the net TEFRA partnership adjustments are zero, but the adjustments will result in taxable adjustments to the partners, close DC 03 with -$1 entered in item 34 on the Form 5344. (If agreements are received as a result of a no change FPAA, close DC 02.)
04	**Agreed**— (04 is considered agreed on the AIMS tables) Applies only to returns if an agreement is received after the issuance of a 30-day or 60-day letter. EGC 2XXX, should use DC 03 - not DC 04. Non-TEFRA (nontaxable) Flow Through Entities: Applies to an agreed case if an agreement is obtained from all owners. If all signatures are received from the owners, you can close the case indicating on the entity report that agreement has been obtained from the owners. Claims partially disallowed and agreed.
07	**Appealed**— (07 is considered appealed on the AIMS tables) - Returns closed to Appeals before issuance of a 90-day letter, FPAA or FSAA. The Appeals Office Code (AOC) entered on Form 5344, item 16 = 1XX
08	**Other (08 is considered agreed on the AIMS tables)**. NOTE: Disposal Code 08 is used on the Form 5344 generated by RGS on cases that are being closed out of the group as unagreed for the issuance of a stat notice. Technical Services requests that the groups use DC 08 for cases forwarded to Technical Services for the issuance of a stat notice. Technical Services will update the disposal to the correct code upon final closure. NOTE: Effective 3/2009 DC 08 is no longer used when closing SFR cases. Use the applicable disposal code. NOTE: Effective 1/2010 an agreement date is not valid for DC 08. Taxable Income Tax Returns - Unagreed claims partially allowed

Code	Definition
	- Taxable amended return - Form 906 agreement - partial assessment of employee share of FICA - any other manner of closing after issuance of a 30-day or 60-day letter Non-income Tax Returns (MFT 01, 03, 10, etc.) -- Use when the taxpayer did not sign a report or request an Appeals conference. Non-Taxable Returns (Form 1041, 1065, or 1120S -- Use when the taxpayer did not sign a report or request an Appeals conference.
09+	**Agreed**— (09 is considered agreed on the AIMS tables) - Applies only to returns if an agreement is received after the issuance of a 90-day letter, FPAA or FSAA. This includes an agreed Form 4549 if it is received AFTER the issuance of the 90-day letter. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80.
10+	**Default**— (10 is considered default on the AIMS tables) - Applies only to returns if the taxpayer fails to file a petition or sign an agreement after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09–12, 17–19, 71, 72, or 80. Valid for partial agreement.
11+	**Petitioned**— (11 is considered appealed on the AIMS tables) - Applies only to returns if the taxpayer petitions tax court after the issuance of a 90-day letter, FPAA or FSAA. Not valid with MFT 01, 04, 09-12, 17-19, 71, 72 or 80. The Appeals Office Code (AOC) entered on Form 5344, item 16 = 2XX
12	**Other**— (12 with an AOC is considered appealed on the AIMS tables/12 without an AOC is considered agreed on the AIMS tables) - Applies to any other manner of closing not identified above, such as direct transfers to Justice Department for settlement, interest only or penalty only cases; barred assessment cases. Audit Recons if a new AIMS base was opened and the exam resulted in no change from the original examination - See IRM 4.13.4.3. Valid for partial assessment. Offsetting assessments which result in zero tax. **#** ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮ ▮▮▮▮▮▮ **#**
13	**Undeliverable 90-day letter, FPAA or FSAA**— (13 is considered default on the AIMS tables) - Applies to returns closed after the issuance of the 90-day letter, FPAA or FSAA, if the above letter is returned as undeliverable. Valid for partial assessments.
15	You will only see this disposal code on IMFOLZ and on the Form 5546, Examination Charge-out in the prior audit section. DC 15 is used when more than one Doc Code 47 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.
16	You will only see this disposal code on IMFOLZ and on the Form 5546, Examination Charge-Out in the prior audit section. It is used when a Doc Code 47 and Doc Code 51 disposal code is present for the same MFT and tax period in the Audit History Record at Master File.

(b) Non-Examined Disposal Codes

Code	Definition
20*	Accepted as Filed by Classification-All returns (other than DIF) accepted on manual classification. Also includes returns that were surveyed before classification. Not valid if source code is 02, 05, 10 or 12. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 20 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if an amount claimed is on the data base.
21*	Accepted as Filed by Classification—DIF returns accepted during screening process on which questionable items are adequately substantiated or explained by schedules or attachments to the return or other specific reason. Also includes returns that were surveyed before classification. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 21 will be blocked. If the current status code is greater than 06 (excluding 57) DC 21 will be blocked. Cannot be used if a Claim Amount is on the data base.
22*	Accepted as Filed by Classification DIF returns accepted during screening process because the prior year examinations resulted in no change in tax liability and the current year return appears to have no tax potential. If the current status code is 57 and the prior status is greater than 06 (excluding 51) DC 22 will be blocked. If the current status code is greater than 06 (excluding 57) DC 22 will be blocked. Cannot be used if a Claim Amount is on the data base.
23	Accepted as Filed by Classification during the screening process using MACS (Midwest Automated Compliance System). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL.
24	Accepted as Filed by Classification during the screening process using ADDAPT (Alternative DIF Delivery and Planning Tool). Computer generated using ADDAPT, CDE or MACS. Only valid for returns NOT on AIMS. A TC421 with DC 23 will only be displayed on TXMODA/IMFOL/BMFOL.
25*	Accepted as Filed by Classification DIF returns accepted during screening process for referral to a state

Code	Definition
	under the Federal-State exchange program. For Use by Classification Only (i.e., Valid with status code less than 08, or status code 57). Cannot be used if a Claim Amount is on the data base.
28*	Non-Master File Closings— This code is used to close an account which was established on AIMS Non-Master File for temporary control purposes. This disposal code does not reverse TC420 or TC424 at Master File. Cannot be used if a Claim Amount is on the data base.
29*	Missing Return— For Campus: used to indicate a DIF or other bulk ordered return that was not able to be located by the Files Unit. For Area Office: used when a return was not able to be located by the Files Unit. Before DC 29 Is used, alternatives such as retrieving an electronic print should be pursued. Cannot be used if a Claim Amount is on the database.
30	Transfers Out of Area — This code is used to transfer a return to another Area Office/Campus location.
31	Survey Before Assignment by PSP or group — A return selected for examination is considered as surveyed before assignment, if it is disposed of without contact with taxpayers, or their representatives, and before assignment to an examiner. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
32	Survey After Assignment— A return shall be reported as a survey after assignment if the examiner, after consideration of the return and without contact with taxpayers or their representatives, and believes that an examination of the return would result in no material change in tax liability. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
33	Error Accounts with No Returns— Used to remove records from the AIMS database that were established in error. No status code restrictions. Cannot be used if a Claim Amount is on the data base.
34	Surveyed Claims— Allow over assessment without examination. An amount claimed must be present on the database. (Not valid if Source Code is 31). DC 34 cases are not included in the examined or non-examined A-CIS data base.
35*	Surveyed-Excess Inventory — Return has audit potential but time prohibits starting the examination. Valid with Status Codes 07, 08 and 57. Cannot be used if a Claim Amount is on the data base.
36	No Return Filed— Taxpayer not liable—Little/No Tax due or P-5-133. Also use if limited resources are available. Generates TC 590 (which means TP not liable this period) with a CC 52 IMF and CC50 (BMF). Cannot be used if a Claim Amount is on the data base.
37	Taxpayer Previously Filed therefore no audit will take place. Generates a TC 594 CC58. Cannot be used if a Claim Amount is on the data base.
38	No Return Filed — Taxpayer previously filed with spouse on joint return. Generates a TC 594 CC59. Cannot be used if a Claim Amount is on the data base.
39	No Return Filed — Taxpayer no longer liable TC 591 (which means TP no longer liable and closes the filing requirement) with a CC50. Cannot be used if a Claim Amount is on the data base.
40	No Return Filed — Unable to locate taxpayer. Generates TC 593 CC57. Cannot be used if a Claim Amount is on the data base.
41	No Return Filed — Taxpayer due refund. Generates TC 590 CC53 which means the TP is due refund. Cannot be used if a Claim Amount is on the data base.
42	Return Filed— Unable to locate taxpayer. Cannot be used if a Claim Amount is on the data base.
43	Accepted after monitoring. Cannot be used if a Claim Amount is on the data base. PBC 3XX Only. Not valid if Exam Start Date is present.
45	Reference and Information Returns— Valid only if Source Code is 45. Cannot be used if a Claim Amount is on the data base.
99	Other— Only to be used for:
	a. Information report returns accepted by Chief, PSP or Examination Branch at the campus. (Valid with Source Code 60 only).
	b. The establishment of a linkage on PCS—you can identify these records if there is a TC421 with Disposal Code 99 and a TC424 with the same DLN present on Master File.
	c. Cannot be used if a "Claim Amount" is on the database.
* For Use by Classification Only (i.e., Valid with Status Codes less than 09 or Status Code 57). DC 29 may be used by the Area Office PSP function.	
+ Not valid with MFT 01, 04, 09-12, 17-19, 71-72 or 80.	
36-42 Since you will not have a return to be refiled; these codes will only be valid with Blocking Series 1XX.	

(9) Push Codes

Push Codes are a three digit code used when establishing AIMS controls (TC 424) if there is no TC 150 posted at Master File. Special Handling message codes used on request generate processing instructions on Form 5546. Push codes are 010, 019-041, and 121 (BMF Only). Special Handling messages are 042-049. Those not listed below are not valid on AIMS. For more information on Push Codes refer to:

http://mysbse.web.irs.gov/exam/mis/data/default.aspx

010	Related Control	Special Handling/Push
019	Automatic Return Classification Req.	Push
020*	Delinquent Return	Push
021*	Non-Filer – to establish a skeletal record of (SFR WILL NOT be generated)	Push
022	Reserved	Push
023	CAP Cases — Compliance Assistance Process (LB&I only)	Push
024	Closing Agreement	Push
025	Inadequate Records Notice	Push
026	Code Section 183 Issues	Push
027	Contribution Adjustment/Carryover	Push
028	Involuntary Conversion	Push
029	NOL Carryovers	Push
030	Investment Credit Carryovers	Push
031	Capital Loss Carryovers	Push
032	1120-S Revocations	Push
033	Reserved	Push
034	Pers Res/Cap of Property	Push
035	Reserved	Push
036	Non-Filer: Will computer generate a substitute for return TC150 at Master File 2 cycles after input. — Will cause a TC 150 to post to Master File 1 cycle after input. Can delete using AM424D 30 days after input.	Push
037	▇▇▇▇▇▇▇▇▇▇▇▇	Push #
038	Audit Issue Message 038	Push
039	Audit Issue Message 039	Push
040	Memo, rulings, etc., on specific case	Push
041	Current Return Pick-Up	Push
049	Joint Investigation	Special Handling
050	Use when TC150 at Master File is an SFR TC150	Push
051	Use when submitting an SFR TC 150 for a Form 720 with a paid claim	Push
121	Pre-filing Notification (BMF only)	Push

(10) Activity Codes

Reference IRM 4.4, Exhibit 1-2 and 1-3

A code that identifies the type and condition of return selected for audit. For a complete list of activity codes see: http://mysbse.web.irs.gov/exam/mis/data/default.aspx   and scroll to Activity Codes. This is a three-digit numeric code

(a) Examination Activity Codes

Code	Definition	
Form 1040, 1040A, 1040C, 1040NR, 1040SS and 1040 with F2555 (MFT 30, *20, *21) (valid after 12/31/2006)		
266	Form 1040PR/1040SS	
270	EITC Present & TPI<$200,000 and Schedule C/F TGR<$25,000 or EITC with no Schedule C/F	
271	EITC Present & TPI<$200,000 and Schedule C/F TGR>$24,999.	
272	No EITC present - TPI<$200,000 and No Schedule C, E, F, or Form 2106	
273	No EITC present - TPI<$200,000 and Schedule E or Form 2106 but no Schedule C or F	
274	No EITC present - Non-farm Business with Schedule C/F TGR<$25,000 and TPI<$200,000	
275	No EITC present - Non-farm Business with Schedule C/F TGR $25,000 - $99,999 and TPI<$200,000	
276	No EITC present - Non-farm Business with Schedule C/F TGR $100,000 - $199,999 and TPI<$200,000	
277	No EITC present - Non-farm Business with Schedule C/F TGR>$199,999 and TPI<$200,000	
278	No EITC present - Farm Business Not Classified Elsewhere and TPI<$200,000	
279	No EITC present - No Schedule C or F and TPI>$199,999 and <$1,000,000.	
280	No EITC present - Schedule C or F present and TPI **>$**199,999 and <$1,000,000.	

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Code	Definition	
281	No EITC present - TPI>$999,999	
Form 1041 Fiduciary (MFT05 and Non-MF MFT21) Returns posted after 12/31/2007		
496	Taxable (automatics and non-automatics)	
497	Non-Taxable – Grantor, Bankruptcy and Pooled Income (automatics and non-automatics).	
498	Non-Taxable – Other (automatics and non-automatics)	
Form 1065 Partnership		
473	Form 1065 (Taxable)	
480	Returns Processed Before 1988	
481	10 or Less Partners-Gross Receipts Under $100,000	
482	10 or Less Partners-Gross Receipts $100,000 and Over	
483	11 or More Partners	
Forms 1066		
489	REMIC	
Form 1120 (Including 1120L, 1120M, 1120PC)		
203	No Balance Sheet	
209	Under $250,000	
213	$250,000 to $1,000,000	
215	$1,000,000 to $5,000,000	
217	$5,000,000 to $10,000,000	
219	$10,000,000 to $50,000,000	
221	$50,000,000 to $100,000,000	
223	$100,000,000 to $250,000,000	
225	$250,000,000 and Over (obsoleted 01-01-2007)	
226	$250,000,000 to $500,000,000 (Valid after 12-31-2006 for all tax periods)	
227	$500,000,000 to $1,000,000,000 (Valid after 12-31-2006 for all tax periods)	
228	$1,000,000,000 to $5,000,000,000 (Valid after 12-31-2006 for all tax periods)	
229	$5,000,000,000 to $20,000,000,000 (Valid after 12-31-2006 for all tax periods)	
230	$20,000,000,000 and Over (Valid after 12-31-2006 for all tax periods)	
231	Default if no data is available (Must be updated out of 231 before AMSOC or AMCLS is attempted. (Valid after 12-31-2006 for all tax periods))	
Form 1120-C >12-31-2006		
490	Type of Co-op is "2" (Non-Exempt) and total assets are greater than/equal to zero and less than $10,000,000.	
491	Type of Co-op is "2" (Non-Exempt) and total assets are greater than/equal to $10,000,000.	
492	Type of Co-op is "1" (Exempt) and total assets are greater than/equal to zero and less than $10,000,000.	
493	Type of Co-op is "1" (Exempt) and total assets are greater than/equal to $10,000,000.	
Form 1120 DISC/DISC		
224	1120 DISC	
Form 1120-F		
241	1120 FSC	
259	Under $50,000,000 Obsolete 9/2009 except for status code >79	
260	No balance sheet and no income	
261	$2 under $10,000,000	
262	$10,000,000 under $50,000,000	
263	$50,000,000 Under $250,000,000	
265	$250,000,000 and Over	
Form 1120S (Non-Taxable)		
287	1120S Nontaxable prior to 1/1/91 Obsoleted 01/01/2010	
288	Assets under $200,000 processed after 1/1/91	
289	Assets $200,000 under $10,000,000 processed after 1/1/91	
290	Assets $10,000,000 and over. Nontaxable processed after 1/1/91	
Form 1120S (Taxable)		
202	1120S processed prior to 1/1/91. After 12/31/90 all 1120S which produced addition tax.	
Estate (Gross Estate)		
414	Under $1,500,000 and TC 150 = zero	
415	Under $1,500,000 and TC 150 not equal to zero	
416	$1,500,000 to $4,999,999 and TC 150 = zero	
417	$1,500,000 to $4,999,999 and TC 150 not equal to zero	
418	$5,000,000 and Over and TC 150 = zero Obsolete 1/23/2010	

Code	Definition	
419	$5,000,000 and Over and TC 150 not equal to zero Obsolete 1/23/2010	
420	Form 706, 706A, 706NA	
421	Form 706GS(T)/706 GS(D)	
422	$5,000,000 to $10,000,000 (TC 150 = zero)	
423	$5,000,000 to $10,000,000 (TC 150 not equal to zero)	
424	$10,000,000 to $20,000,000 (TC150 = zero)	
425	$10,000,000 to $20,000,000 (and TC 150 not equal to zero)	
426	$20,000,000 and Over (TC150 = zero)	
427	$20,000,000 and Over (TC150 not = $0)	
428	Inventory in 418 that was not able to be converted	
429	Inventory in 419 that was not able to be converted	
Form 709 - Gift (Total Gifts) Tax (MFT 51 and 54)		
	For openings > 12/31/2007	
	If Total Gifts are:	
434	Under $600,000 and TC 150 = zero	
435	Under $600,000 and TC 150 ≠ zero	
436	$600,000 to under $1,000,000 and TC 150 = zero	
437	$600,000 to under $1,000,000 and TC 150 ≠ zero	
438	$1,000,000 and over and TC 150 = zero	
439	$1,000,000 and over and TC 150 ≠ zero	
Employment Tax		
463	Form 945	
464	Form 940	
465	Form 941	
466	Form 942	
467	Form 943	
468	Form CT-1	
469	Form CT-2	
470	Form 1042	
471	Form 1040PR	
472	Form 1040SS	
Excise-Form 720		
	(See Chapter 8 Under Doc Code 30 Form 720 Abstract Codes)	
Excise-Other Forms		
099	Form 8849, Claim for Refund of Excise Taxes	
196	Form 2290	
197	Form 11C	
198	Form 730	
Miscellaneous Forms		
488	Form 8804 Taxable	
489	REMIC (Non-taxable)	
499	FIRPTA (Non-taxable)	
Miscellaneous		
501*	Return Preparer - Negligent Preparation Penalty Sec 6694(a)	
502*	Return Preparer - Willful Attempt to Understate Tax Penalty-Sec 6694(b)	
503*	Return Preparer - Endorsing or Negotiating Tax Refund Check	
504*	Return Preparer - Disclosure Penalties - Sec 6695(a) to (e)	
505*	Failure to Disclose Reportable Transactions – Sec 6707(a)	
506*	Information Return Penalty Case	
507*	Pricing Issues	
508*	Economist Studies	
509*	Form 8300 Compliance Review	
510*	Form 558 (Information to determine whether worker is an employee for Federal Employment Tax & Income Tax Withholding)	
511*	Technical Guidance	
512*	COBRA	
513*	CIC-EO	
514*	Special Consultations or Informal Assistance	
515*	Diesel Terminal Inspection	
516*	Diesel Fleets and Trucks Stop Inspection	

Code	Definition	
517*	Diesel on Road Inspection	
518*	Diesel all other Dyed Fuel Inspection	
519*	IRP Compliance Check	
520*	Unmatchable Information Return Follow-up	
521*	Excise Compliance	
522*	Return Preparer Multi-Functional Monitoring Team	
523*	CIC Chief Compliance	
524*	EITC Return Preparer	
525*	Pre-filing Agreement	
526*	Pre-filing Technical Guidance	
527*	Industry issue Resolution	
528*	Comprehensive Case Resolution	
529*	Corporate Tax Shelters	
544*	Global High Wealth	
545*	FBAR (Foreign Bank and Financial Accounts and Compliance Activity)	
546*	███████████	#
547*	Form 720 TO/CS	
548	Certified Professional Employer Organization	
549*	Promoter Penalty - IRC 6707 - Failure to register tax shelter transactions	
550*	Foreign Initiated Adjustments	
551*	TIP Reporting Compliance	
552*	Substantial and Gross Valuation Misstatement Attributable to Incorrect Appraisals – Sec 6695A	
553*	Failure to Exercise Due Diligence – IRC 5596(g)	
554*	Penalty for Erroneous claim for Refund or Credit – IRC 6676	
555*	Other Penalties – Form 8278	
575*	Compliance Outreach	
585*	Failure to File/Failure to Pay Penalties – Form 8278	
586*	International Penalties – Form 8278	
587**	Coordinator Activity	
588*	Registry and Exemptions	
589**	Offer in Compromise	
590**	Abatement of Interest	
591*	Title 31 Compliance Checks	
592*	Narcotics/Information Gathering Projects – No Return Examined	
593*	TEFRA — Promoter Penalty	
594*	TEFRA — Aiding and Abetting Penalty	
595*	Promoter Penalty – IRC 6708 Failure to maintain investor Information and/or provide to IRS	
596*	Joint Committee Survey	
597*	SEP - Non case Time	
598*	CIC PRE/POST Conference Meeting	
599*	Industry Specialist Program	
991**	Miscellaneous - Taxable	
992**	Miscellaneous - Non Taxable	
*Valid for use only on SETTS Form 4502.		
**Not valid for use on SETTS Form 4502.		

(11) Collectibility Indicator Codes

A Collectibility indicator will be placed in the entity section of Master File whenever there has been collection field activity (Collection Status 26). This information will be communicated to AIMS (reflected on Form 5546 or AIMS Weekly Update), along with any subsequent updates to bankruptcy or currently not collectible status.

Indicator Code Order of Precedence	Weekly AIMS Update Reports Changes in Indicators
B=Bankrupt	28=Bankrupt
N=Currently Not Collectible	29=Currently Not Collectible
C=Collection Status 26	30=Collection Status 26

(12) Installment Agreement Code/Payment Code

Item 412 on Form 5344, Examination Closing Record are used to monitor the number of installment agreements that are received by Examination. The current values are:

I= installment agreement secured by Examination
C= installment agreement coordinated with Collection
N= no installment agreement

Item 411 on Form 5344 - Payment Codes at the time the case is closed from the group.

F= Full Paid - Amount shown on RAR is paid in full; may be unpaid accruals - Frozen refund or payment which covers the balance due in full.
P= Part Paid - Includes frozen refund; withholding, payments or an offset from another tax period that will not completely satisfy the liability.
N= No Payment - Changed cases where there was no frozen refund, payment or offset from another tax period to satisfy the balance due. Also, used for No Change, Over assessment and any Appeal case if no payment is received.
0= Total Offset - Offsets from other tax periods that will satisfy the balance due in full.

(13) Settlement Codes

The following three digit settlement codes are printed on Forms 5546 for individual return requests and "bulk ordered" returns such as DIF orders, TCMP returns, unallowable program returns and for requests generated under certain programs such as the Information Returns Program (IRP):

501	Tax Per Computer (after math verification)-Assessed liability shown on Master File.
502	Settlement Amount Per Computer—Balance due or refund shown on Master File. (Balance due indicated by an asterisk (*)).
503	Math Error (Includes adjustments to credits)—The difference between balance due or refund per computer (502 above) and balance due or refund per return.
506	Delinquency Penalty - Amount of delinquency penalty determined by computer.

(14) Freeze Codes

A freeze can be placed on AIMS to prevent closing and/or updating a specific account.

Codes A - P, V, W, Y and 1-9 prevent closing.

Codes Q-T, prevent closing and updating. Updating (Q will not block a docketed (DC 11) closure to Appeals – freeze will be removed systemically.

Code U prevents closing if TC 300 contains a positive dollar amount. Otherwise it will allow a closure.

Code X prevents closing if TC 300 is positive unless disposal code is agreed.

Codes H will prevent AMCLS unless item 16, Appeals Office Code, is present.

A-G, I-J, L, Q-S, V and W prevent transfers (AMSOC DC 30).

Definitions of freeze codes are found in IRM 4.4.1, Exhibit 5 and on the AIMS web site at:

http://mysbse.web.irs.gov/exam/mis/data/10035.aspx

Code	Definition
A-G	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
H	TEFRA key case
I-J	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
K	Gulf Oil Spill

Code	Definition
L	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
M	EQMS — (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
N	UBS Treaty Cases (SBSE only) and HSBC-NRI Cases (SBSE only)
O	Informal Claim Association
P	Civil Disposition
Q	Docketed
R-S	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
T	Reserved
U	Bankruptcy (Petitions filed before 10/22/94)
V-W	Local Definition (See http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls)
X	Bankruptcy (Petitions filed after 10/21/94)
Y	Mirror Processing
Z	Computer generated if the current year return is Source Code 01 and prior year was Source Code 01 and surveyed with a DC 29. Cannot be closed with DC 29. The Z freeze will be systemically removed if status code is updated to 12-40.
1	Protective Assessment Made (See IRM 25.6.23.7.6.4(1)5
2	CCP
3	NRP
4	High Income/High Wealth
5	Global Settlement Initiative (CCP Freeze)
6	TEFRA/Non-Related Issues
7	OVDI Quiet Disclosures
8	Offer in Compromise, Doubt as to Liability
9	New Correspondence Received (EGC 5XXX Only)

(15)   Statute of Limitations (Alpha Codes)

See IRM 25.6.23, Exhibit 3, for more information regarding criteria for use.

Code	Messages	
AA	Claim for Refund/Credit Only Issue	
AB	Assessment Statute of Limitation Waived By Properly Executed Closing Agreement	
AC	TEFRA-Entity Statute Protected at the Partner Level	
AD	Employment Tax Return Examination Limited to IRC 3121(q)	
BB	Loss Carryback — IRC 6501(h)	
CC	Joint Investigation	
DD	Credit Carryback – IRC 6501(j)	
EE	No Return Filed – IRC 6501(c)(3)	
FF	Reference Return	
GG	Non-TEFRA Flow-through	
HH	TEFRA Investor	
II	Form 1040 – Other Taxes	
JJ	Non-taxable Fiduciary, or Deceased Spousal Unused Exclusion-related returns	
KK	Bankruptcy Suspension	
LL	Third Part Summons Suspension – IRC 7609(e)	
MM	Activity Not Engaged in for Profit. - IRC 183(e)(4)	
NN	Substantial Omission of Items — IRC 6501(e)	
OO	███████████████████████████	#
PP	Intentionally allowing the Statute to Expire	
QQ	Docketed Cases	
RR	Various Other IRC's that Override IRC 6501(a)	
SS	Financial Disability – IRC 6511(h)	
TT	Mitigation - IRC 1314(b)	
UU	Failure to Notify Secretary of Foreign Transfers – IRC 6501(c)(8)	
VV	Gifts Not Adequately Disclosed on Return – IRC 6501(c)(9)	
WW	Failure to Disclose Information with Respect to "Listed Transactions" – IRC 6501(c)(10)	
XX	Return Preparer, Promoter and Aiding/Abetting Penalties (Only used for ERCS Controls, not an AIMS entry)	

Code	Messages	
YY	Participation in Abusive Offshore Arrangements	
ZZ	AIMS Database Transfer – Temporary ASED Alpha Code (Not to be used/input unless receiving (gaining) unit approves).	

(16)   AIMS & SETTS Reporting Cycle Charts

FISCAL YEAR 2010				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
200910	Oct 23, 2009	Oct 26, 2009	19	152
200911	Nov 20, 2009	Nov 23, 2009	18	144
200912	Dec 25, 2009	Dec 28, 2009	24	192
201001	Jan 22, 2010	Jan 25, 2010	18	144
201002	Feb 19, 2010	Feb 22, 2010	19	152
201003	Mar 26, 2010	Mar 29, 2010	25	200
201004	Apr 23, 2010	Apr 26, 2010	20	160
201005	May 21, 2010	May 24, 2010	20	160
201006	Jun 25, 2010	Jun 28, 2010	24	192
201007	Jul 23, 2010	Jul 26, 2010	19	152
201008	Aug 20, 2010	Aug 23, 2010	20	160
201009	Sep 24, 2010	Sep 27, 2010	24	192
		FY TOTALS	250	2000

FISCAL YEAR 2011						FISCAL YEAR 2012				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.		Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201010	Oct 22, 2010	Oct 25, 2010	19	152		201110	Oct 28, 2011	Oct 31, 2011	19	152
201011	Nov 19, 2010	Nov 22, 2010	19	152		201111	Nov 25, 2011	Nov 28, 2011	18	144
201012	Dec 24, 2010	Dec 27, 2010	23	184		201112	Dec 30, 2011	Jan 03, 2012	24	192
201101	Jan 21, 2011	Jan 24, 2011	18	144		201201	Jan 27, 2012	Jan 30, 2012	18	144
201102	Feb 18, 2011	Feb 22, 2011	20	160		201202	Feb 24, 2012	Feb 27, 2012	19	152
201103	Mar 25, 2011	Mar 28, 2011	24	192		201203	Mar 30, 2012	Apr 02, 2012	25	200
201104	Apr 22, 2011	Apr 25, 2011	20	160		201204	Apr 27, 2012	Apr 30, 2012	20	160
201105	May 20, 2011	May 23, 2011	20	160		201205	May 25, 2012	May 28, 2012	20	160
201106	Jun 24, 2011	Jun 27, 2011	24	192		201206	Jun 29, 2012	Jul 02, 2012	24	192
201107	Jul 22, 2011	Jul 25, 2011	19	152		201207	Jul 27, 2012	Jul 30, 2012	19	152
201108	Aug 19, 2011	Aug 22, 2011	20	160		201208	Aug 24, 2012	Aug 27, 2012	20	160
201109	Sep 30,	Oct 03, 2011	29	232		201209	Sep 28, 2012	Oct 01, 2012	24	192

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2011											
		FY TOTALS	250	2040					FY TOTALS	250	2000

FISCAL YEAR 2013						FISCAL YEAR 2014				
Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.		Cycle (YYYYMM)	Cutoff Date For AIMS and SETTS	Window Closes For SETTS Transmission	Total Days	Total Hrs.
201210	Oct 26, 2012	Oct 29, 2012	19	152		201310	Oct 25, 2013	Oct 28, 2013	19	152
201211	Nov 23, 2012	Nov 26, 2012	18	144		201311	Nov 22, 2013	Nov 25, 2013	19	152
201212	Dec 28, 2012	Dec 31, 2012	24	192		201312	Dec 27, 2013	Dec 30, 2013	23	184
201301	Jan 25, 2013	Jan 28, 2013	18	144		201401	Jan 24, 2014	Jan 27, 2014	18	144
201302	Feb 22, 2013	Feb 25, 2013	19	152		201402	Feb 21, 2014	Feb 24, 2014	19	152
201303	Mar 29, 2013	Apr 01, 2013	25	200		201403	Mar 28, 2014	Mar 31, 2014	25	200
201304	Apr 26, 2013	Apr 29, 2013	20	160		201404	Apr 25, 2014	Apr 28, 2014	20	160
201305	May 24, 2013	May 28, 2013	20	160		201405	May 23, 2014	May 27, 2014	20	160
201306	Jun 28, 2013	Jul 01, 2013	24	192		201406	Jun 27, 2014	June 30, 2014	24	192
201307	Jul 26, 2013	Jul 29, 2013	19	152		201407	Jul 25, 2014	Jul 28, 2014	19	152
201308	Aug 23, 2013	Aug 26, 2013	20	160		201408	Aug 22, 2014	Aug 25, 2014	20	160
201309	Sep 27, 2013	Sep 30, 2013	24	192		201409	Sep 26, 2014	Sep 29, 2014	24	192
		FY TOTALS	250	2000				FY TOTALS	250	2000

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