

## Section 12 - Examination

### 1 Nature of Changes

| Description                                    | Page No. |
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| Audit Information Management System (AIMS)     | 12-2     |

### 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 Partnership Control System (PCS)

*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 Examination Return Control System (ERCS)

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

| Employee Group Code | Explanation                                                                                                                                                                                                                                   |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | A complete up-to-date listing of all active EGC's can be found at:<br><a href="http://mysbse.web.irs.gov/examination/mis/contacts/empgroupcode/default.aspx">http://mysbse.web.irs.gov/examination/mis/contacts/empgroupcode/default.aspx</a> |
| 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                                                                                                                                                                                                     |

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| 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 GS-9                                                                                                      |  |
| 2051                | CF&S – TCO GS-11                                                                                                   |  |
| 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                                                                                                |  |
| 5015-5032           | Correspondence Examination                                                                                         |  |
| 5033                | Correspondence Examination – Bankruptcy Indicator                                                                  |  |
| 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                                                                                        |  |

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| Employee Group Code | Explanation                                                                                                |   |
|---------------------|------------------------------------------------------------------------------------------------------------|---|
| 5190-5259           | Correspondence Examination                                                                                 |   |
| 5260-5269           | Correspondence Examination – NRP                                                                           |   |
| 5270-5288           | Correspondence Examination                                                                                 |   |
| 5289                | Reserved for CDE SB/SE Campus will now be located under 5270-5288 above                                    |   |
| 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)                                                                  |   |
| ████                | ████████████████████                                                                                       | # |
| ████                | ████████████████████                                                                                       | # |
| 5531-5533           | FRIV Cases-Ogden PBC 192 RICS Austin                                                                       |   |
| 5534-5539           | 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                                                                                       |   |
| 5600-5606           | Pre-refund Program (Kansas City Only)                                                                      |   |
| 5607                | Exam Certification with Bankruptcy Indicator (Used by Kansas City Only)                                    |   |
| 5608-5699           | Pre-refund Program (Used by Kansas City Only)                                                              |   |
| 57XX                | 57XX Cases Physically in CTF Unit                                                                          |   |
| 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                                                                                           |   |
| 58XX                | 58XX Cases Physically in CTF Unit                                                                          |   |
| 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                                          |
|---------------|---------------------------------------------------------|
| 301           | Financial Services Industry                             |
| 302           | Natural Resources & Construction Industry               |
| 303           | Communications, Technology & Media Industry             |
| 304           | Retailers, Food, Transportation and Healthcare Industry |
| 305           | Heavy Manufacturing & Pharmaceuticals Industry          |
| 306           | Specialists                                             |
| 307           | Global High Wealth Industry                             |
| 309           | Campus Only                                             |
| 315           | International Individual Compliance                     |
| 316           | International Business Compliance                       |
| 317           | Transfer Pricing Operations                             |

#### (4) Source Codes—Grouped by Category

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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 (\*). For a complete list of source codes with extensive instructions see:

[Exam Systems \(irsnet.gov\)](http://irsnet.gov)

| Code                                                   | Explanation                                                                                                                                                                                                                                                                                                                                                                 |   |   |
|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| <b>Computer Identified Returns (EGC 1XXX and 2XXX)</b> |                                                                                                                                                                                                                                                                                                                                                                             |   |   |
| 01                                                     | Automatics - Computer identified returns, automatics (BMF) and tax shelter automatics (IMF).                                                                                                                                                                                                                                                                                |   |   |
| 02                                                     | DIF (Discriminant Function) - Computer identified returns, DIF scored                                                                                                                                                                                                                                                                                                       |   |   |
| <b>Campus Initiated Examination Program (EGC 5XXX)</b> |                                                                                                                                                                                                                                                                                                                                                                             |   |   |
| 03                                                     | Unallowable items — Returns identified for Unallowable Items Program initiated at campuses.                                                                                                                                                                                                                                                                                 | * |   |
| 04                                                     | Multiple Filers Non-EITC — Returns identified for Multiple Filers Program initiated at campuses.                                                                                                                                                                                                                                                                            | * |   |
| 06                                                     | DDb / DEBR inventory - <ul style="list-style-type: none"> <li>DDb is a rule-based system using data from the Department of Health and Human Services, Social Security Administration, and the IRS.</li> <li>DEBR is a set of programmable rules developed under DDb to identify non-EITC returns with the highest audit potential for additional tax assessment.</li> </ul> | * |   |
| 08                                                     | Self-Employment Tax — Returns identified by applying DEBR rules for the Self-Employment Tax Program initiated at campuses.                                                                                                                                                                                                                                                  | * |   |
| 11                                                     | Studies, Tests and Research Projects initiated by Headquarters.                                                                                                                                                                                                                                                                                                             | * |   |
| ■                                                      |                                                                                                                                                                                                                                                                                                                                                                             | * | # |
| 17                                                     | Tax Shelter Program                                                                                                                                                                                                                                                                                                                                                         | * |   |
| 20                                                     | Regular Classification - Returns identified under: <ul style="list-style-type: none"> <li>CDE</li> <li>REID</li> <li>RRP</li> </ul> Manual Selects                                                                                                                                                                                                                          | * |   |
| 23                                                     | TEFRA Related                                                                                                                                                                                                                                                                                                                                                               | * |   |
| 24                                                     | Nonfiler - with prior notice                                                                                                                                                                                                                                                                                                                                                | * |   |
| 25                                                     | Non-Filer Strategic Initiative                                                                                                                                                                                                                                                                                                                                              | * |   |
| 26                                                     | Alternative Minimum Tax Program — Returns identified for Alternative 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                                                                                                                                                                                                                                                                                                                                                        | * |   |
| ■                                                      |                                                                                                                                                                                                                                                                                                                                                                             | * | # |
| 73                                                     | Taxpayer Request                                                                                                                                                                                                                                                                                                                                                            | * |   |
| 77                                                     | Federal/State Cooperative                                                                                                                                                                                                                                                                                                                                                   | * |   |
| 80                                                     | NRP Current                                                                                                                                                                                                                                                                                                                                                                 | * |   |
| 85                                                     | Information Returns                                                                                                                                                                                                                                                                                                                                                         | * |   |
| 91                                                     | NRP – Related Returns                                                                                                                                                                                                                                                                                                                                                       |   |   |
| <b>Non-filer (EGC 1XXX and 2XXX)</b>                   |                                                                                                                                                                                                                                                                                                                                                                             |   |   |
| 24                                                     | Nonfiler Local Sourced Work                                                                                                                                                                                                                                                                                                                                                 |   |   |
| 25                                                     | Non-Filer Strategic Initiative — High Income Non-Filer.                                                                                                                                                                                                                                                                                                                     |   |   |
| <b>DIF Related Pickups (EGC 1XXX and 2XXX)</b>         |                                                                                                                                                                                                                                                                                                                                                                             |   |   |

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| Code                                                              | Explanation                                                                                                                                                                                             |  |   |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---|
| 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).                                                    |  |   |
| <b>Non-DIF Related (EGC 1XXX and 2XXX)</b>                        |                                                                                                                                                                                                         |  |   |
| 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.                                                                                                                                                                                  |  |   |
| <b>Claims (EGC 1XXX and 2XXX)</b>                                 |                                                                                                                                                                                                         |  |   |
| 30                                                                | Claims for Refund/Abatement—Returns selected before refunds/abatement are scheduled (also see source code 73).                                                                                          |  |   |
| 31                                                                | Paid Claims for Refund                                                                                                                                                                                  |  |   |
| 32                                                                | Carryback                                                                                                                                                                                               |  |   |
| 35                                                                | Administrative Adjustment Requests (AAR's)                                                                                                                                                              |  |   |
| <b>Tax Shelters (EGC 1XXX and 2XXX)</b>                           |                                                                                                                                                                                                         |  |   |
| 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                                                                                                                            |  |   |
| <b>Classification (EGC 1XXX, 2XXX and 5XXX)</b>                   |                                                                                                                                                                                                         |  |   |
| 20                                                                | Regular Classification—Returns selected under a Manual Classification Program, CDE or MACS (other than CIP's.)                                                                                          |  |   |
|                                                                   |                                                                                                                                                                                                         |  | # |
|                                                                   |                                                                                                                                                                                                         |  | # |
|                                                                   |                                                                                                                                                                                                         |  | # |
|                                                                   |                                                                                                                                                                                                         |  | # |
| <b>Research and Reference (EGC 1XXX and 2XXX)</b>                 |                                                                                                                                                                                                         |  |   |
| 45                                                                | Reference and Information—Return requested for reference or information purposes only, and there is no intent to audit the return. .                                                                    |  |   |
| 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.                                                      |  |   |
| <b>Miscellaneous Sources (Other than DIF) (EGC 1XXX and 2XXX)</b> |                                                                                                                                                                                                         |  |   |
| 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                                                                                                             |  |   |
| 68                                                                | Campaign Program                                                                                                                                                                                        |  |   |
| 73                                                                | Taxpayer Requests Includes: Code Section 6501(d)—See IRM 4.1.4 – Examination initiated at the request of a taxpayer                                                                                     |  |   |
| <b>Information Items (EGC 1XXX and 2XXX)</b>                      |                                                                                                                                                                                                         |  |   |
| 60                                                                | Information Report—Returns identified because of an Examination Information Report outside of or within the area.                                                                                       |  |   |
| <b>Referrals (EGC 1XXX and 2XXX)</b>                              |                                                                                                                                                                                                         |  |   |
| 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.                                                         |  |   |
| <b>IRP (EGC 1XXX and 2XXX)</b>                                    |                                                                                                                                                                                                         |  |   |
| 85                                                                | IRP - Information Document Match—Use for all IRP information document matches. Use non-DIF                                                                                                              |  |   |

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| Code | Explanation                            |  |  |
|------|----------------------------------------|--|--|
|      | 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. .

| 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.                                                                                                                                       |
|                   | 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:<br><br>- An appointment letter or phone contact is made with the taxpayer or representative initiating an examination.<br>- Pre-audit analysis is being performed and the return will be examined.<br>- 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.                                                                                                                                                                                                                                                                                                                               |
|                   | 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                                                                                                                                                                                                                                                                                                                                                                         |



| Location                      | Status Code | Definition                                                                                                                                                                                                                                                          |   |
|-------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
|                               |             | Investigation (P6/P7)                                                                                                                                                                                                                                               |   |
|                               | ■           | [REDACTED]                                                                                                                                                                                                                                                          | # |
|                               | ■           | [REDACTED]                                                                                                                                                                                                                                                          | # |
|                               | 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).                                                                                                                        |   |
|                               | 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                                                                                                                                                                                                                                                            |   |
|                               | ■ ■         | [REDACTED]                                                                                                                                                                                                                                                          | # |
|                               | 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                                                                                                                                                                                                                                         |   |

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| Location    | Status Code | Definition                                                                                                                                                           |  |
|-------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| BBA UNIT    | 61          | In-Transit to BBA Unit                                                                                                                                               |  |
|             | 62          | BBA Unit – Post Appeals PPA/NOPPA Suspense                                                                                                                           |  |
|             | 63          | BBA Unit – Modification Process                                                                                                                                      |  |
|             | 64          | BBA Unit – FPA Process                                                                                                                                               |  |
|             | 65          | BBA Unit – Push-Out Process                                                                                                                                          |  |
|             | 69          | BBA Unit – Closing Process                                                                                                                                           |  |
| BBA Appeals | 70          | BBA Case - Non-Docketed                                                                                                                                              |  |
|             | 71          | BBA Case – In-Transit to Appeals                                                                                                                                     |  |
|             | 72          | BBA Case - Docketed                                                                                                                                                  |  |
|             | 73          | BBA Case - Modification Decision Appealed                                                                                                                            |  |
| 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                                                                                                                                                                                           |   |
|-------------------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|
| Correspondence 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          | Suspended Cases - with Bankruptcy scrambled or SSN cases.                                                                                                                                            |   |
|                                           |             |                                                                                                                                                                                                      | # |
|                                           | 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)                                                                                                                     |   |

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| Location            | Status Code | Definition                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |             | 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          | The current date is less than 65 days from the CRD 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 is at least 65 days from the current date but less than 115 days : Correspondence Replies - 65 through <115 - Returns identified on the Status Workload Review List as being 65 but less than 115 days old.                                                                                                                                                                                                                  |
|                     | 56          | Suspense, Local Definition                                                                                                                                                                                                                                                                                                                                                                                                       |
|                     | 57          | CRD Day is more than 107 days from the current date but less than 120 days: Correspondence Replies more than 107 through >120 - Returns identified on the Status Workload Review List as being over 107 but less than 120 days old.                                                                                                                                                                                              |
| Appeals             | 80          | Nondocketed Appeals                                                                                                                                                                                                                                                                                                                                                                                                              |
|                     | 81          | Unassigned Appeals                                                                                                                                                                                                                                                                                                                                                                                                               |
|                     | 82          | Docketed Appeals                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                     | 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.**  
<http://mysbse.web.irs.gov/exam/mis/data/default.aspx> and scroll down to "Blocking Series".

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

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| 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            |
|                                                                                                                                                            | 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 4.5.3.10.1 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

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| 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).                                                                                                                                                                                                                                                                    |
|      | 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   | <b>No change</b> — (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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Code | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 03   | <b>Agreed</b> — (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   | <b>Agreed</b> — (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   | <b>Appealed</b> — (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   | <p><b>Other</b> (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.</p> <p>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.</p> <p>Note: Effective January 1, 2017, when closing an SFR, assessing the delinquent return will require a TC 30X with Disposal Code (DC) 08. An agreement date is not used with this disposal code so no systemic interest suspension, IRC 6601 (c) will be applied. This is necessary in order to prevent an erroneous suspension of interest.</p> <p>Note: Effective 1/2010 an agreement date is not valid for DC 08.</p> <p>Taxable Income Tax Returns</p> <ul style="list-style-type: none"> <li>• Unagreed claims partially allowed</li> <li>• Taxable amended return</li> <li>• Form 906 agreement</li> <li>• partial assessment of employee share of FICA</li> <li>• any other manner of closing after issuance of a 30-day or 60-day letter</li> </ul> <p>Non-income Tax Returns (MFT 01, 03, 10, etc.)</p> <ul style="list-style-type: none"> <li>• Use when the taxpayer did not sign a report or request an Appeals conference.</li> </ul> <p>Non-Taxable Returns (Form 1041, 1065, or 1120S)</p> <p>Use when the taxpayer did not sign a report or request an Appeals conference.</p> |
| 09+  | <b>Agreed</b> — (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+  | <b>Default</b> — (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+  | <b>Petitioned</b> — (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   | <b>Other</b> — (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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| Code | Definition                                                                                                                                                                                                                                                                 |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|      | assessments which result in zero tax. # [REDACTED]<br>[REDACTED] #                                                                                                                                                                                                         |
| 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 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.                                                                                                                                                                                                                                                                                                                       |

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| Code                                                                                                                                                | Definition                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 Investor Return Controlled on PCS                                                                                                                              | 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. | Push                  |

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|     |                                                                    |                  |
|-----|--------------------------------------------------------------------|------------------|
|     | Can delete using AM424D 30 days after input.                       |                  |
|     |                                                                    | #                |
| 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                                                                                        |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Form 1040, 1040A, 1040C, 1040NR, 1040SS and 1040 with F2555 (MFT 30, *20, *21) (valid after 12/31/2006)</b> |                                                                                                   |
| 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.                    |
| 281                                                                                                            | No EITC present - TPI>\$999,999 PRIOR 1/2022                                                      |
| 282                                                                                                            | No EITC present - TPI >=\$1,000,000 and <\$5,000,000                                              |
| 283                                                                                                            | No EITC present - TPI >=\$5,000,000 and <\$10,000,000                                             |
| 284                                                                                                            | No EITC present - TPI >=\$10,000,000                                                              |
| <b>Form 1041 Fiduciary (MFT05 and Non-MF MFT21) Returns posted after 12/31/2007</b>                            |                                                                                                   |
| 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)                                               |
| <b>Form 1065 Partnership</b>                                                                                   |                                                                                                   |
| 473                                                                                                            | Form 1065 (Taxable)                                                                               |
| 480                                                                                                            | Returns Processed Before 1988 (no longer valid)                                                   |
| 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                                                                               |
| <b>Forms 1066</b>                                                                                              |                                                                                                   |
| 489                                                                                                            | REMIC                                                                                             |
| <b>Form 1120 (Including 1120L, 1120M, 1120PC)</b>                                                              |                                                                                                   |
| 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                                                                      |

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| Code                                                     | Definition                                                                                                                                    |
|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 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)) |
| <b>Form 1120-C &gt;12-31-2006</b>                        |                                                                                                                                               |
| 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.                                                        |
| <b>Form 1120 DISC/DISC</b>                               |                                                                                                                                               |
| 224                                                      | 1120 DISC                                                                                                                                     |
| <b>Form 1120-F</b>                                       |                                                                                                                                               |
| 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                                                                                                                        |
| <b>Form 1120S (Non-Taxable)</b>                          |                                                                                                                                               |
| 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                                                                               |
| <b>Form 1120S (Taxable)</b>                              |                                                                                                                                               |
| 202                                                      | 1120S processed prior to 1/1/91. After 12/31/90 all 1120S which produced addition tax.                                                        |
| <b>Estate (Gross Estate)</b>                             |                                                                                                                                               |
| 412                                                      | Under \$20,000,000 and TC 150 = zero - effective 1/2021                                                                                       |
| 413                                                      | Under \$20,000,000 and TC 150 not equal to zero - effective 1/2021                                                                            |
| 414                                                      | Under \$1,500,000 and TC 150 = zero - Obsolete 1/2021                                                                                         |
| 415                                                      | Under \$1,500,000 and TC 150 not equal to zero Obsolete 1/2021                                                                                |
| 416                                                      | \$1,500,000 to \$4,999,999 and TC 150 = zero Obsolete 1/2021                                                                                  |
| 417                                                      | \$1,500,000 to \$4,999,999 and TC 150 not equal to zero Obsolete 1/2021                                                                       |
| 418                                                      | \$20,000,000 under \$100,000,000 and TC 150 = zero - effective 1/2021                                                                         |
| 419                                                      | \$20,000,000 under \$100,000,000 and TC 150 not equal to zero - effective 1/2021                                                              |
| 420                                                      | Form 706, 706A, 706NA                                                                                                                         |
| 421                                                      | Form 706GS(T)/706 GS(D)                                                                                                                       |
| 422                                                      | \$5,000,000 to \$10,000,000 (TC 150 = zero) Obsolete 1/2021                                                                                   |
| 423                                                      | \$5,000,000 to \$10,000,000 (TC 150 not equal to zero) Obsolete 1/2021                                                                        |
| 424                                                      | \$10,000,000 to \$20,000,000 (TC150 = zero) Obsolete 1/2021                                                                                   |
| 425                                                      | \$10,000,000 to \$20,000,000 (and TC 150 not equal to zero) Obsolete 1/2021                                                                   |
| 426                                                      | \$20,000,000 and Over (TC150 = zero) Obsolete 1/2021                                                                                          |
| 427                                                      | \$20,000,000 and Over (TC150 not = \$0) Obsolete 1/2021                                                                                       |
| 428                                                      | Inventory in 418 that was not able to be converted on 1/23/2010                                                                               |
| 429                                                      | Inventory in 419 that was not able to be converted on 1/23/2010                                                                               |
| 430                                                      | \$100,000,000 under \$250,000,000 and TC 150 = zero - effective 1/2021                                                                        |
| 431                                                      | \$100,000,000 under \$250,000,000 and TC 150 not equal to zero - effective 1/2021                                                             |
| 432                                                      | \$250,000,000 and greater and TC 150 = zero - effective 1/2021                                                                                |
| 433                                                      | \$250,000,000 and greater and TC 150 not equal to zero - effective 1/2021                                                                     |
| <b>Form 709 - Gift (Total Gifts) Tax (MFT 51 and 54)</b> |                                                                                                                                               |
|                                                          | For openings > 12/31/2007                                                                                                                     |
|                                                          | If Total Gifts are:                                                                                                                           |

| <b>Code</b>                | <b>Definition</b>                                                                                                     |  |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------|--|
| 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                                                                                |  |
| <b>Employment Tax</b>      |                                                                                                                       |  |
| 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                                                                                                           |  |
| <b>Excise-Form 720</b>     |                                                                                                                       |  |
|                            | (See Chapter 8 Under Doc Code 30 Form 720 Abstract Codes)                                                             |  |
| <b>Excise-Other Forms</b>  |                                                                                                                       |  |
| 099                        | Form 8849, Claim for Refund of Excise Taxes                                                                           |  |
| 196                        | Form 2290                                                                                                             |  |
| 197                        | Form 11C                                                                                                              |  |
| 198                        | Form 730                                                                                                              |  |
| <b>Miscellaneous Forms</b> |                                                                                                                       |  |
| 488                        | Form 8804 Taxable                                                                                                     |  |
| 489                        | REMIC (Non-taxable)                                                                                                   |  |
| 499                        | FIRPTA (taxable)                                                                                                      |  |
| <b>Miscellaneous</b>       |                                                                                                                       |  |
| 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                                                                              |  |
| 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                                                                                                    |  |

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| Code                                    | Definition                                                                                                                        |   |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---|
| 545*                                    | FBAR (Foreign Bank and Financial Accounts and Compliance Activity)                                                                |   |
|                                         |                                                                                                                                   | # |
| 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                                                                                                       |   |
| 556*                                    | Return Preparer Visitation Program                                                                                                |   |
| 557                                     | Identity Theft                                                                                                                    |   |
| 558                                     | Review accuracy of value and basis adjustment on Form 8939, Allocation of Increase in Basis for Property Acquired from a Decedent |   |
| 559                                     | PTIN Compliance Visits                                                                                                            |   |
| 560                                     | EITC/Electronic Return Originator (ERO) Combination Visits                                                                        |   |
| 561                                     | Individual Shared Responsibility                                                                                                  |   |
| 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

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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.

O= 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

1. **An AIMS freeze code can be placed on the tax return record to prevent closing and/or updating a specific account. Definitions and contacts for AIMS freeze codes can be found on the AIMS/ERCS website under the “Contacts” tab and then under “Freeze Codes” at:**

<http://mysbse.web.irs.gov/examination/mis/contacts/cidfreeze/default.aspx>

| Code | Definition                                                                                                                                                                                                                              |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A-G  | Local Definition                                                                                                                                                                                                                        |
| H    | TEFRA key case                                                                                                                                                                                                                          |
| I-J  | Local Definition (See <a href="http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls">http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls</a> )                                                                               |
| K    | Gulf Oil Spill                                                                                                                                                                                                                          |
| L    | Local Definition (See <a href="http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls">http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls</a> )                                                                               |
| M    | EQMS                                                                                                                                                                                                                                    |
| 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 <a href="http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls">http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls</a> )                                                                               |
| T    | Reserved                                                                                                                                                                                                                                |
| U    | Bankruptcy (Petitions filed before 10/22/94)                                                                                                                                                                                            |
| V-W  | Local Definition (See <a href="http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls">http://sbse.web.irs.gov/AIMS/docs/FreezeCodesContacts.xls</a> )                                                                               |
| 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                                                                                                                                                                                                                                     |

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| Code | Definition                                  |
|------|---------------------------------------------|
| 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)                                                                          |   |
|      |                                                                                                                      | # |
| PP   | Intentionally allowing the Statute to Expire                                                                         |   |
| QQ   | Docketed Cases                                                                                                       |   |
| RR   | Various Another 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)             |   |
| YY   | Participation in Abusive Offshore Arrangements                                                                       |   |
| ZZ   | AIMS Database Transfer – Temporary ASSED 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        |

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|        |              |              |     |      |
|--------|--------------|--------------|-----|------|
| 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 | tal Days | otal Hrs. | Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal 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, 2011                   | Oct 03, 2011                         | 29       | 232       | 201209           | Sep 28, 2012                   | Oct 01, 2012                         | 24       | 192        |
|                  |                                | 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 | tal Days | otal Hrs. | Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal 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        |

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|--------|--------------|--------------|-----|------|--|--------|--------------|---------------|-----|------|
|        | 2013         |              |     |      |  |        |              |               |     |      |
| 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 |

| FISCAL YEAR 2015 |                                |                                      |          |            | FISCAL YEAR 2016 |                                |                                      |                |            |
|------------------|--------------------------------|--------------------------------------|----------|------------|------------------|--------------------------------|--------------------------------------|----------------|------------|
| Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | Total Hrs. | Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days       | Total Hrs. |
| 201410           | Oct 24, 2014                   | Oct 27, 2014                         | 19       | 152        | 201510           | Oct 23, 2015                   | Oct 26, 2015                         | 19             | 152        |
| 201411           | Nov 21, 2014                   | Nov 24, 2014                         | 19       | 152        | 201511           | Nov 20, 2015                   | Nov 23, 2015                         | 19             | 152        |
| 201412           | Dec 26, 2014                   | Dec 29, 2014                         | 23       | 184        | 201512           | Dec 25, 2015                   | Dec 28, 2015                         | 23             | 184        |
| 201501           | Jan 23, 2015                   | Jan 26, 2015                         | 18       | 144        | 201601           | Jan 22, 2016                   | Jan 25, 2016                         | 18             | 144        |
| 201502           | Feb 20, 2015                   | Feb 23, 2015                         | 19       | 152        | 201602           | Feb 19, 2016                   | Feb 22, 2016                         | 19             | 152        |
| 201503           | Feb 20, 2015                   | Mar 30, 2015                         | 25       | 200        | 201603           | Mar 25, 2016                   | Mar 28, 2016                         | 25             | 200        |
| 201504           | Apr 24, 2015                   | Apr 27, 2015                         | 20       | 160        | 201604           | Apr 22, 2016                   | Apr 25, 2016                         | 20             | 160        |
| 201505           | May 22, 2015                   | May 26, 2015                         | 20       | 160        | 201605           | May 20, 2016                   | May 23, 2016                         | 20             | 160        |
| 201506           | Jun 26, 2015                   | Jun 29, 2015                         | 24       | 192        | 201606           | Jun 24, 2016                   | Jun 27, 2016<br>24                   | 192            | 201606     |
| 201507           | Jul 24, 2015                   | Jul 27, 2015                         | 19       | 152        | 201607           | Jul 22, 2016                   | Jul 25, 2016                         | 19             | 152        |
| 201508           | Aug 21, 2015                   | Aug 24, 2015                         | 20       | 160        | 201608           | Aug 19, 2016                   | Aug 22, 2016                         | 20             | 160        |
| 201509           | Sep 25, 2015                   | Sep 28, 2015                         | 24       | 192        | 201609           | Sep 30, 2016                   | Oct 03, 2016                         | <u>29</u><br>* | <u>232</u> |
|                  |                                | FY TOTALS                            | 250      | 2,000      |                  |                                | FY TOTALS                            | 255            | 2,040      |

| FISCAL YEAR 2017 |                                |                                      |          |            | FISCAL YEAR 2018 |                                |                                      |          |           |
|------------------|--------------------------------|--------------------------------------|----------|------------|------------------|--------------------------------|--------------------------------------|----------|-----------|
| Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | Total Hrs. | Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | otal Hrs. |
| 201610           | Oct 28, 2016                   | Oct 31, 2016                         | 19       | 152        | 201710           | Oct 27, 2017                   | Oct 30, 2017                         | 19       | 152       |

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|        |              |              |           |            |        |              |              |     |       |
|--------|--------------|--------------|-----------|------------|--------|--------------|--------------|-----|-------|
| 201611 | Nov 25, 2016 | Nov 28, 2016 | 18        | 144        | 201711 | Nov 24, 2017 | Nov 27, 2017 | 18  | 144   |
| 201612 | Dec 30, 2016 | Jan 03, 2017 | 24        | 192        | 201712 | Dec 29, 2017 | Jan 02, 2018 | 24  | 192   |
| 201701 | Jan 27, 2017 | Jan 30, 2017 | 18        | 144        | 201801 | Jan 26, 2018 | Jan 29, 2018 | 18  | 144   |
| 201702 | Feb 24, 2017 | Feb 27, 2017 | 19        | 152        | 201802 | Feb 23, 2018 | Feb 26, 2018 | 19  | 152   |
| 201703 | Mar 31, 2017 | Apr 03, 2017 | 25        | 200        | 201803 | Mar 30, 2018 | Apr 02, 2018 | 25  | 200   |
| 201704 | Apr 28, 2017 | May 01, 2017 | 20        | 160        | 201804 | Apr 27, 2018 | Apr 30, 2018 | 20  | 160   |
| 201705 | May 26, 2017 | May 30, 2017 | 20        | 160        | 201805 | May 25, 2018 | May 29, 2018 | 20  | 160   |
| 201706 | Jun 30, 2017 | Jul 03, 2017 | 24        | 192        | 201806 | Jun 29, 2018 | Jul 02, 2018 | 24  | 192   |
| 201707 | Jul 28, 2017 | Jul 31, 2017 | 19        | 152        | 201807 | Jul 27, 2018 | Jul 30, 2018 | 19  | 152   |
| 201708 | Aug 25, 2017 | Aug 28, 2017 | 20        | 160        | 201808 | Aug 24, 2018 | Aug 27, 2018 | 20  | 160   |
| 201709 | Sep 29, 2017 | Oct 02, 2017 | <u>24</u> | <u>192</u> | 201809 | Sep 28, 2018 | Oct 01, 2018 | 24  | 192   |
|        |              | FY TOTALS    | 250       | 2,000      |        |              | FY TOTALS    | 250 | 2,000 |

| FISCAL YEAR 2019 |                                |                                      |          |             | FISCAL YEAR 2020 |                                |                                      |          |             |
|------------------|--------------------------------|--------------------------------------|----------|-------------|------------------|--------------------------------|--------------------------------------|----------|-------------|
| Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | Total Hrs . | Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | Total Hrs . |
| 201810           | Oct 26, 2018                   | Oct 29, 2018                         | 19       | 152         | 201910           | Oct 25, 2019                   | Oct 28, 2019                         | 19       | 152         |
| 201811           | Nov 23, 2018                   | Nov 26, 2018                         | 18       | 144         | 201911           | Nov 22, 2019                   | Nov 25, 2019                         | 19       | 152         |
| 201812           | Dec 28, 2018                   | Dec 31, 2018                         | 24       | 192         | 201912           | Dec 27, 2019                   | Dec 30, 2019                         | 23       | 184         |
| 201901           | Jan 25, 2019                   | Jan 28, 2019                         | 18       | 144         | 202001           | Jan 24, 2020                   | Jan 27, 2020                         | 18       | 144         |
| 201902           | Feb 22, 2019                   | Feb 25, 2019                         | 19       | 152         | 202002           | Feb 21, 2020                   | Feb 24, 2020                         | 19       | 152         |
| 201903           | Mar 29, 2019                   | Apr 01, 2019                         | 25       | 200         | 202003           | Mar 27, 2020                   | Mar 30, 2020                         | 25       | 200         |
| 201904           | Apr 26, 2019                   | Apr 29, 2019                         | 20       | 160         | 202004           | Apr 24, 2020                   | Apr 27, 2020                         | 20       | 160         |
| 201905           | May 24, 2019                   | May 28, 2019                         | 20       | 160         | 202005           | May 22, 2020                   | May 26, 2020                         | 20       | 160         |
| 201906           | Jun 28, 2019                   | Jul 01, 2019                         | 24       | 192         | 202006           | Jun 26, 2020                   | Jun 29, 2020                         | 24       | 192         |
| 201907           | Jul 26, 2019                   | Jul 29, 2019                         | 19       | 152         | 202007           | Jul 24, 2020                   | Jul 27, 2020                         | 19       | 152         |
| 201908           | Aug 23, 2019                   | Aug 26, 2019                         | 20       | 160         | 202008           | Aug 21, 2020                   | Aug 24, 2020                         | 20       | 160         |
| 201909           | Sep 27, 2019                   | Sept 30, 2019                        | 24       | 192         | 202009           | Sep 25, 2020                   | Sept 28, 2020                        | 24       | 192         |
|                  |                                | FY TOTALS                            | 250      | 2,000       |                  |                                | FY TOTALS                            | 250      | 2000        |

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| FISCAL YEAR 2021 |                                |                                      |          |               |  |  |  |  |  |
|------------------|--------------------------------|--------------------------------------|----------|---------------|--|--|--|--|--|
| Cycle (YYYYMM)   | Cutoff Date for AIMS and SETTS | Window Closes for SETTS Transmission | tal Days | Total H r s . |  |  |  |  |  |
| 202010           | Oct 23, 2020                   | Oct 26 2020                          | 19       | 152           |  |  |  |  |  |
| 202011           | Nov 20, 2020                   | Nov 23, 2020                         | 19       | 152           |  |  |  |  |  |
| 202012           | Dec 25, 2020                   | Dec 28, 2020<br>24                   | 23       | 184           |  |  |  |  |  |
| 202101           | Jan 22, 2021                   | Jan 25, 2021                         | 18       | 144           |  |  |  |  |  |
| 202102           | Feb 19, 2021                   | Feb 22, 2021                         | 19       | 152           |  |  |  |  |  |
| 202103           | Mar 26, 2021                   | Mar 29, 2021                         | 25       | 200           |  |  |  |  |  |
| 202104           | Apr 23, 2021                   | Apr 26 2021                          | 20       | 160           |  |  |  |  |  |
| 202105           | May 21, 2021                   | May 24, 2021                         | 20       | 160           |  |  |  |  |  |
| 202106           | Jun 25, 2021                   | Jun 28, 2021<br>24                   | 24       | 192           |  |  |  |  |  |
| 202107           | Jul 23, 2021                   | Jul 26, 2021                         | 19       | 152           |  |  |  |  |  |
| 202108           | Aug 20, 2021                   | Aug 23, 2021                         | 20       | 160           |  |  |  |  |  |
| 202109           | Sep 24, 2021                   | Sept 27, 2021                        | 24       | 192           |  |  |  |  |  |
|                  |                                | FY TOTALS                            | 250      | 2,000         |  |  |  |  |  |

| FISCAL YEAR 2023 |                                |                                      |            |           |
|------------------|--------------------------------|--------------------------------------|------------|-----------|
| Cycle (YYYYMM)   | Cutoff Date For AIMS and SETTS | Window Closes For SETTS Transmission | Total Days | Total Hrs |
| 202210           | October 28, 2022               | October 31, 2022                     | 19         | 152       |
| 202211           | November 25, 2022              | November 28, 2022                    | 18         | 144       |
| 202212           | December 30, 2022              | January 3, 2023                      | 24         | 192       |
| 202301           | January 27, 2023               | January 30, 2023                     | 18         | 144       |
| 202302           | February 24, 2023              | February 27, 2023                    | 19         | 152       |
| 202303           | March 31, 2023                 | April 3, 2023                        | 25         | 200       |
| 202304           | April 28, 2023                 | May 1, 2023                          | 20         | 160       |
| 202305           | May 26, 2023                   | May 30, 2023                         | 20         | 160       |
| 202306           | June 30, 2023                  | July 3, 2023                         | 23         | 184       |
| 202307           | July 28, 2023                  | July 31, 2023                        | 19         | 152       |
| 202308           | August 25, 2023                | August 28, 2023                      | 20         | 160       |
| 202309           | September 29, 2023             | October 2, 2023                      | 24         | 192       |
|                  |                                | FY Totals                            | 249        | 1,992     |

| <b>FISCAL YEAR 2024</b> |                                       |                                             |                   |                  |
|-------------------------|---------------------------------------|---------------------------------------------|-------------------|------------------|
| <b>Cycle (YYYYMM)</b>   | <b>Cutoff Date For AIMS and SETTS</b> | <b>Window Closes For SETTS Transmission</b> | <b>Total Days</b> | <b>Total Hrs</b> |
| 202310                  | October 27, 2023                      | October 30, 2023                            | 19                | 152              |
| 202311                  | November 24, 2023                     | November 27, 2023                           | 18                | 144              |
| 202312                  | December 29, 2023                     | January 2, 2024                             | 24                | 192              |
| 202401                  | January 26, 2024                      | January 29, 2024                            | 18                | 144              |
| 202402                  | February 23, 2024                     | February 26, 2024                           | 19                | 152              |
| 202403                  | March 29, 2024                        | April 1, 2024                               | 25                | 200              |
| 202404                  | April 26, 2024                        | April 29, 2024                              | 20                | 160              |
| 202405                  | May 24, 2024                          | May 28, 2024                                | 20                | 160              |
| 202406                  | June 28, 2024                         | July 1, 2024                                | 23                | 184              |
| 202407                  | July 26, 2024                         | July 29, 2024                               | 19                | 152              |
| 202408                  | August 23, 2024                       | August 26, 2024                             | 20                | 160              |
| 202409                  | September 27, 2024                    | September 30, 2024                          | 24                | 192              |
|                         |                                       | <b>FY Totals</b>                            | <b>249</b>        | <b>1,992</b>     |

| <b>FISCAL YEAR 2025</b> |                                       |                                             |                   |                  |
|-------------------------|---------------------------------------|---------------------------------------------|-------------------|------------------|
| <b>Cycle (YYYYMM)</b>   | <b>Cutoff Date For AIMS and SETTS</b> | <b>Window Closes For SETTS Transmission</b> | <b>Total Days</b> | <b>Total Hrs</b> |
| 202410                  | October 25, 2024                      | October 28, 2024                            | 19                | 152              |
| 202411                  | November 22, 2024                     | November 25, 2024                           | 19                | 152              |
| 202412                  | December 27, 2024                     | December 30, 2024                           | 23                | 184              |
| 202501                  | January 24, 2025                      | January 27, 2025                            | 18                | 144              |
| 202502                  | February 21, 2025                     | February 24, 2025                           | 19                | 152              |
| 202503                  | March 28, 2025                        | March 31, 2025                              | 25                | 200              |
| 202504                  | April 25, 2025                        | April 28, 2025                              | 20                | 160              |
| 202505                  | May 23, 2025                          | May 27, 2025                                | 20                | 160              |
| 202506                  | June 27, 2025                         | June 30, 2025                               | 23                | 184              |
| 202507                  | July 25, 2025                         | July 28, 2025                               | 19                | 152              |
| 202508                  | August 22, 2025                       | August 25, 2025                             | 20                | 160              |
| 202509                  | September 26, 2025                    | September 29, 2025                          | 24                | 192              |
|                         |                                       | <b>FY Totals</b>                            | <b>249</b>        | <b>1,992</b>     |

| <b>FISCAL YEAR 2026</b> |                                       |                                             |                   |                  |
|-------------------------|---------------------------------------|---------------------------------------------|-------------------|------------------|
| <b>Cycle (YYYYMM)</b>   | <b>Cutoff Date For AIMS and SETTS</b> | <b>Window Closes For SETTS Transmission</b> | <b>Total Days</b> | <b>Total Hrs</b> |
| 202510                  | October 24, 2025                      | October 27, 2025                            | 19                | 152              |

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|        |                    |                    |     |       |
|--------|--------------------|--------------------|-----|-------|
| 202511 | November 21, 2025  | November 24, 2025  | 19  | 152   |
| 202512 | December 26, 2025  | December 29, 2025  | 23  | 184   |
| 202601 | January 23, 2026   | January 26, 2026   | 18  | 144   |
| 202602 | February 20, 2026  | February 23, 2026  | 19  | 152   |
| 202603 | March 27, 2026     | March 30, 2026     | 25  | 200   |
| 202604 | April 24, 2026     | April 27, 2026     | 20  | 160   |
| 202605 | May 22, 2026       | May 26, 2026       | 20  | 160   |
| 202606 | June 26, 2026      | June 29, 2026      | 23  | 184   |
| 202607 | July 24, 2026      | July 27, 2026      | 19  | 152   |
| 202608 | August 21, 2026    | August 24, 2026    | 20  | 160   |
| 202609 | September 25, 2026 | September 28, 2026 | 24  | 192   |
|        |                    | FY Totals          | 249 | 1,992 |

| <b>FISCAL YEAR<br/>2027</b> |                                           |                                                 |                       |                      |
|-----------------------------|-------------------------------------------|-------------------------------------------------|-----------------------|----------------------|
| <b>Cycle (YYYYMM)</b>       | <b>Cutoff Date For AIMS and<br/>SETTS</b> | <b>Window Closes For SETTS<br/>Transmission</b> | <b>Total<br/>Days</b> | <b>Total<br/>Hrs</b> |
| 202610                      | October 23, 2026                          | October 26, 2026                                | 19                    | 152                  |
| 202611                      | November 20, 2026                         | November 23, 2026                               | 19                    | 152                  |
| 202612                      | December 25, 2026                         | December 28, 2026                               | 23                    | 184                  |
| 202701                      | January 22, 2027                          | January 25, 2027                                | 18                    | 144                  |
| 202702                      | February 19, 2027                         | February 22, 2027                               | 19                    | 152                  |
| 202703                      | March 26, 2027                            | March 29, 2027                                  | 25                    | 200                  |
| 202704                      | April 23, 2027                            | April 26, 2027                                  | 20                    | 160                  |
| 202705                      | May 21, 2027                              | May 24, 2027                                    | 20                    | 160                  |
| 202706                      | June 25, 2027                             | June 28, 2027                                   | 23                    | 184                  |
| 202707                      | July 23, 2027                             | July 26, 2027                                   | 19                    | 152                  |
| 202708                      | August 20, 2027                           | August 23, 2027                                 | 20                    | 160                  |
| 202709                      | September 24, 2027                        | September 27, 2027                              | 24                    | 192                  |
|                             |                                           | FY Totals                                       | 249                   | 1,992                |

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