



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.6

JUNE 13, 2024

## EFFECTIVE DATE

(06-13-2024)

## PURPOSE

- (1) This obsoletes IRM 4.4.6, Audit Information Management System (AIMS) - Conversion of Returns.

## MATERIAL CHANGES

- (1) The material in this IRM is not part of the Validity and Consistency of AIMS and is being obsoleted. Changes are reflected in the table below:

IRM Subsection	Content Change
IRM 4.4.6.1, Program, Scope and Objective	Obsoleted, this section is for informational purposes only and does not contain any processing instructions.
4.4.6.1.1, Background	Obsoleted, this section is for informational purposes only and does not contain any processing instructions.
IRM 4.4.6.1.2, Responsibility	Obsoleted, this section is for informational purposes only and does not contain any processing instructions.
IRM 4.4.6.2, Centralized Case Processing (CCP) Procedures, Separate Returns Filed	Procedures can be found in IRM 4.38.1.9.9.3, Separate Returns Filed.
IRM 4.4.6.3, Centralized Case Processing (CCP) Procedures, Only One Spouse Filed	Procedures can be found in IRM 4.38.1.9.9.5, Only One Spouse Filed.
IRM 4.4.6.4, Centralized Case Processing (CCP) Procedures, Invalid Joint Return-Primary Not Required to File Separate Return	Procedures can be found in IRM 4.38.1.9.9.6, Joint to Separate.
IRM 4.4.6.5, Centralized Case Processing (CCP) Procedures, Converting Form 1120-S to Form 1120	Procedures can be found in IRM 4.38.1.9.8.1.1, Conversion of 1120S to 1120.
IRM 4.4.6.6, Centralized Case Processing (CCP) Procedures for Agreed Conversion Cases	Procedures can be found in IRM 4.38.1.9.8.2, Agreed Conversion Cases.

## EFFECT ON OTHER DOCUMENTS

IRM 4.4.6, dated 10-05-2022, is obsolete as of the IRM effective date.

**AUDIENCE**

This IRM Section is for use by employees in Large Business and International (LB&I) and Small Business/Self-Employed (SB/SE).

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