



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.10

JUNE 12, 2024

EFFECTIVE DATE

(06-12-2024)

PURPOSE

- (1) This obsoletes IRM 4.4.10, Audit Information Management System (AIMS) - Validity and Consistency, Employment/Excise Tax Adjustment.

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	Description of Change
IRM 4.4.10.1, Program and Scope, 4.4.10.1.1, Background, and 4.4.10.1.2 Responsibility	Obsoleted, these sections are for informational purposes only and do not contain any processing instructions.
IRM 4.4.10.2, Adjustments to Railroad Retirement Tax Act (RRTA) - CCP Responsibility	Procedures can be found in IRM 4.38.1.9.4.5, Adjustments to Railroad Retirement Tax Act (RRTA).
4.4.10.3, Processing Form 940 Federal Unemployment Tax Adjustments - CCP Responsibility	Procedures can be found in IRM 4.38.1.9.4.7, Processing Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.
IRM 4.4.10.4, Employer Identification Number (EIN) - CCP Responsibility	Procedures can be found in IRM 4.38.1.9.4.6, Employer Identification Number (EIN).
IRM 4.4.10.5, Excise Civil Penalty Procedures (Fuel Compliance Program Penalties)	Procedures can be found in IRM 4.38.1.11.2.5, Excise Civil Penalty Procedures (Fuel Compliance Program Penalties).

EFFECT ON OTHER DOCUMENTS

IRM 4.4.10, dated 11-29-2022, is obsolete as of the IRM effective date.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).

Antoine D. Brown
Director, Operations Support, Technology Solutions
Small Business/Self-Employed Division