



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.11

JUNE 24, 2024

EFFECTIVE DATE

(06-24-2024)

PURPOSE

- (1) This obsoletes IRM 4.4.11, Audit Information Management System (AIMS), Validity and Consistency - Entity Changes.

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:

Subsection	Changes
IRM 4.4.11.1, Program Scope and Objectives, IRM 4.4.11.1.1, Background, and IRM 4.4.11.1.2, Responsibility	Obsoleted, the information in these sections are informational only and do not provide any processing instructions.
IRM 4.4.11.2, Centralized Case Processing	Procedures can be found in IRM 4.38.1.10.1.1, Form 2363, Master File Entity Change, IRM 4.10.8.14.4, Form 2363, and IRM 4.10.2.11, Taxpayer Change of Address or Name.
IRM 4.4.11.3, Group Responsibilities	IRM 4.10.8.14.4, Form 2363, and IRM 4.10.2.11, Taxpayer Change of Address or Name.

EFFECT ON OTHER DOCUMENTS

IRM 4.4.11, dated 07-01-2022, is obsolete as of the IRM effective date.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

