



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.18

JULY 8, 2024

## EFFECTIVE DATE

(07-08-2024)

## PURPOSE

- (1) This obsoletes Internal Revenue Manual (IRM) 4.4.18, Audit Information Management System (AIMS) Procedures and Processing Instructions, Large Dollar Cases.

## 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 References	Description of Changes
IRM 4.4.18.1, Program Scope and Objectives, 4.4.18.2, Background, 4.4.18.3, Responsibility, 4.4.18.4, Related References, 4.4.18.5, Overview	Obsoleted: These sections are for information only and do not contain any procedures.
4.4.18.6, Flagging Large Dollar Cases By Field Groups	Obsoleted: Procedures can be found in IRM 4.38.1.9.7.1 and 4.10.8.2.4.3.
4.4.18.7, Processing Agreed and Unpaid Deficiencies	Obsoleted: Procedures can be found in IRM 4.38.1.9.7.2 and IRM 4.10.8.2.4.3.1.
4.4.18.8, Over-assessment Cases	Obsoleted: Procedures can be found in IRM 4.38.1.9.7.3.
IRM 4.4.18.9, Over \$10 Million Deficiency	Obsoleted: Procedures can be found in IRM 4.38.1.9.7.4.

## EFFECT ON OTHER DOCUMENTS

IRM 4.4.18, dated 03-03-2023, is obsolete as of the IRM effective date.

**AUDIENCE**

Large Business and International (LB&I), Small Business/Self-Employed (SB/SE) and Taxpayer Services (TS).

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