



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.25

JULY 11, 2024

## EFFECTIVE DATE

(07-11-2024)

## PURPOSE

- (1) This obsoletes IRM 4.4.25, Audit Information Management System (AIMS) - Validity and Consistency, Quick Assessments.

## 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 Reference	Description of Changes
IRM 4.4.25.1, Program Scope and Objectives, IRM 4.4.25.1.1, Background, IRM 4.4.25.1.2, Responsibility, IRM 4.4.25.1.3, Related References, IRM 4.4.25.2, Introduction	Obsoleted: These sections are for information only and do not contain any procedures.
IRM 4.4.25.3, Special Processing - Assessments \$100,000,000 or Greater	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.1.
IRM 4.4.25.4, Case File Not Ready for Final Closure, CCP Responsibility	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.2.
IRM 4.4.25.5, Quick Assessments on Civil Penalties, Form 8278, CCP Procedures	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.3.
IRM 4.4.25.6, Research and Actions Required Prior to Quick Assessment, CCP or Campus Examination Procedures	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.4.
IRM 4.4.25.7, 23C Date	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.5.
IRM 4.4.25.8, Excess Credits On Account	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.6.
IRM 4.4.25.9, Deficiency/ Overassessment	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.7.
IRM 4.4.25.10, Delinquent Return Quick Assessment	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.8.

<b>IRM Reference</b>	<b>Description of Changes</b>
IRM 4.4.25.11, Forwarding Quick Assessments to the Campus, CCP Responsibility	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.9.
IRM 4.4.25.11.1, Follow-up on Quick Assessment Form 3210, CCP or Campus Examination Procedures	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.9.1.
IRM 4.4.25.12, Quick Assessment Verification Form 3552, CCP or Campus Examination Procedures	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.10.
IRM 4.4.25.21.1, Follow-up on Form 3552	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.10.1.
IRM 4.4.25.13, Second Adjustment Document, Form 5344 or Form 5403, CCP Responsibility	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.11.
IRM 4.4.25.13.1, Form 5344 or Form 5403 Entries	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.11.1.
IRM 4.4.25.14, Processing Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.12.
IRM 4.4.25.14.1, Form 2859, Part D Entries	Obsoleted: Procedures can be found in IRM 4.38.1.7.3.4.12.1.

**EFFECT ON OTHER DOCUMENTS**

IRM 4.4.25, dated 11-29-2022, is obsolete as of the IRM effective date.

**AUDIENCE**

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

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