



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.26

NOVEMBER 16, 2023

EFFECTIVE DATE

(11-16-2023)

PURPOSE

- (1) This transmits revised IRM 4.4.26, Audit Information Management System (AIMS) - Validity and Consistency, Reopening/Reclosing/Reinputting Records.

MATERIAL CHANGES

- (1) Inventory Controls were added to this IRM, as shown in the table below. As well there were minor changes made to the IRM procedures for clarification.

IRM Reference	Description of Changes
IRM 4.4.26.1	Program Scope and Objectives added to this IRM.
IRM 4.4.26.1.1	Background added to this IRM
IRM 4.4.26.1.2	Authority added to this IRM
IRM 4.4.26.1.3	Roles and Responsibilities added to this IRM
IRM 4.4.26.1.4	Related Resources added to this IRM

EFFECT ON OTHER DOCUMENTS

IRM 4.4.26 dated 2/14/2014 is superseded.

AUDIENCE

This IRM section is for use by employees in Large Business and International (LB&I), Small Business/ Self-Employed (SB/SE), Tax Exempt and Government Entities (TE/GE), Wage and Investment (W&I) and Appeals employees that use the Audit Information Management System (AIMS).

Michael J. Maltby
Director, Technology Solutions
Small Business/Self-Employed

4.4.26

Reopening/Reclosing/Reinputting Records

Table of Contents

- 4.4.26.1 Program Scope and Objectives
 - 4.4.26.1.1 Background
 - 4.4.26.1.2 Authority
 - 4.4.26.1.3 Roles and Responsibilities
 - 4.4.26.1.4 Terms/Definitions/Acronyms
 - 4.4.26.1.5 Related Resources
- 4.4.26.2 Impact of Reopening Records
 - 4.4.26.2.1 Exceptions to Reopening a Record
 - 4.4.26.2.2 Statute Considerations
 - 4.4.26.2.3 Impact on Exam Results
 - 4.4.26.2.4 Impact on Cycle Time
 - 4.4.26.2.5 Impact on Exam Tables
 - 4.4.26.2.5.1 Reopened in the Same Fiscal Year
 - 4.4.26.2.5.2 Reopened in a Subsequent Fiscal Year
- 4.4.26.3 Reopening Restrictions
 - 4.4.26.3.1 Reopening Examined Closures
 - 4.4.26.3.2 Reopening Non-Examined Closures
 - 4.4.26.3.3 Approvals Required
- 4.4.26.4 Identifying Reopened Records
- 4.4.26.5 Reopening Records, AIMS Users
 - 4.4.26.5.1 Return on AIMS
 - 4.4.26.5.2 Return Not on AIMS
- 4.4.26.6 Reopening Records, ERCS Users
 - 4.4.26.6.1 Return on AIMS
 - 4.4.26.6.2 Return Not on AIMS
- 4.4.26.7 Charge-Out and Labels
- 4.4.26.8 Source Code, Group Procedure
- 4.4.26.9 Reclosing Reopened Cases, Group Procedures
 - 4.4.26.9.1 When to Reclose
 - 4.4.26.9.2 Form to Use
 - 4.4.26.9.3 Reclosing Instructions
 - 4.4.26.9.3.1 Form 5344, Items 12 and 15: Assessment Information
 - 4.4.26.9.3.2 Form 5344, Item 13: Disposal Code
 - 4.4.26.9.3.3 Form 5344, Items 23 and 28: Examiner's Time
 - 4.4.26.9.3.4 Form 5344, Item 34, Exam Adjustment Amount

-
- 4.4.26.9.3.5 Form 5344, Item 35, Manual Assessment
 - 4.4.26.9.3.6 Form 5344, Item 414, Delinquent Return Amount
 - 4.4.26.9.3.7 Form 5344, Item 415, Amended Return Amount
 - 4.4.26.9.4 Impact on Tables
 - 4.4.26.9.4.1 Returns Closed and Reopened in the Same Fiscal Year
 - 4.4.26.9.4.2 Returns Closed and Reopened in Different Fiscal Years
 - 4.4.26.10 Reinputting Form 5344 after CC TERUP/QRACN
 - 4.4.26.10.1 Reinputting AMCLS
 - 4.4.26.10.1.1 Impact on Exam Results
 - 4.4.26.10.2 Reinputting AMCLSF (Partial)
 - 4.4.26.10.2.1 Impact on Exam Results

4.4.26.1
(02-14-2014)
Program Scope and Objectives

- (1) **Purpose:** This Internal Revenue Manual (IRM) chapter provides an overview of the Audit Information Management System (AIMS) , Reopening of AIMS records and the requirements for reclosing a reopened AIMS record. This chapter discusses the impact the closing action has on AIMS/EXAM Audit Results, on the third page of AIMS, as well as the impact on AIMS reports and tables. This chapter also covers reinputting Form 5344, Examination Closing Record, after Integrated Data Retrieval System (IDRS) Command Code (CC) TERUP or QRACN was input or an AIMS record reopened in error.
- (2) **Audience:** The audience for this IRM chapter includes AIMS users in:
 - a. Appeals
 - b. Large Business and International (LB&I)
 - c. Small Business/Self-Employed (SB/SE)
 - d. Tax Exempt and Government Entities (TE/GE)
 - e. Wage and Investment (W&I)
- (3) **Policy Owner:** The Director, SB/SE Technology Solutions, who is under the Director, Operations Support
- (4) **Program Owner:** Exam systems and Projects, Customer Service.
- (5) **Program Goal:** Provide basic knowledge of the process and requirements of reopening and reclosing an AIMS record and reinputting a Command Code AMCLS to complete a final AIMS closure.

4.4.26.1.1
(11-16-2023)
Background

- (1) AIMS programming has specific values and consistency checks for completing closing actions. The validity and consistency checks help the user close the AIMS record with the correct information for maintaining AIMS/Exam Audit Results, which impact Examination reports.

4.4.26.1.2
(11-16-2023)
Authority

- (1) IRM 2.8.1.1.1, Audit Information Management Systems (AIMS), Introduction to AIMS Realtime Processing, AIMS Processing Background. This IRM provides the requirement request for a new information management system, for Examination.

4.4.26.1.3
(11-16-2023)
Roles and Responsibilities

- (1) Users of AIMS have the responsibility of maintaining the final closing actions to complete the adjustment to be sent to Master File and to make sure AIMS Audit/Examination Results are correct.

4.4.26.1.4
(11-16-2023)
Terms/Definitions/ Acronyms

- (1) List of terms and definitions used throughout this IRM Section:

Acronym	Definition
AIMS	Audit Information Management System
ASED	Assessment Statute Expiration Date
BMF	Business Master File
CC	Command Code

4.4 AIMS Procedures and Processing Instructions

Acronym	Definition
ERCS	Examination Returns Control System
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRAF	Individual Retirement Account File
LB&I	Large Business and International
PBC	Primary Business Code
PFY	Prior Fiscal Year
SC	Status Code
SB/SE	Small Business Self-Employed
SSN	Social Security Number
TE/GE	Tax Exempt Government Entities
TC	Transaction Code
W&I	Wage and Investments

4.4.26.1.5
(11-16-2023)

Related Resources

- (1) Document 6209, IRS Processing Codes and Information, Section 12 Examination and Section 13 Appeals and TE/GE
- (2) IRM 2.8.2, Audit Information Management System (AIMS), AIMS Command Code AM424
- (3) IRM 2.8.4, Audit Information Management System (AIMS), AIMS Command Code AMSTU
- (4) IRM 2.8.7, Audit Information Management System (AIMS), AIMS Command Code AMCLS

4.4.26.2
(02-14-2014)

Impact of Reopening Records

- (1) Examination records that were closed (Status Code 90), but still on AIMS, can be reopened using IDRS CC AMSTUR. Examination records that were closed to Appeals (Status Code 8X), can be returned to Examination from Appeals using IDRS CC AMSTUB.
- (2) Input of the CC AMSTUR generates a Transaction Code (TC) TC 420 to Master File. It does not generate a request for the return.

Caution: Generally the AIMS database DOES NOT need to be reopened or returned to Examination to make corrections. Returns in status code 8X or 90 can be corrected using IDRS CC AMAXUE. See IRM 4.4.34, AIMS Procedures and Processing Instructions, Updating/Correcting AIMS Database, for the procedures and a list of the items that can be corrected.

4.4.26.2.1
(02-14-2014)
Exceptions to Reopening a Record

- (1) Examination records in Status Code 90 with a prior Status Code of 8X (Appeals) cannot be reopened. You must wait until the case ages off of AIMS before reopening the return. The case will age off AIMS, after the third report extraction cycle, after the case was closed by Appeals (approximately 3 months).

4.4.26.2.2
(02-14-2014)
Statute Considerations

- (1) Verify AIMS reflects the correct Assessment Statute Expiration Date (ASED) prior to reopening the case. If the ASED is incorrect, complete Form 5348, AIMS/ERCS Update to update AIMS before the case is reopened.
- (2) Examination Return Control System (ERCS) users may update the statute date on ERCS when re-establishing controls.

4.4.26.2.3
(02-14-2014)
Impact on Exam Results

- (1) When a case is reopened in the same fiscal year, the Exam Results are deleted off the AIMS tables. If the case is reopened in a subsequent fiscal year, the results cannot be deleted; therefore, the results will be netted when the case is reclosed.
- (2) When a case is returned from Appeals, (even if the case has been transferred to another Appeals Office), the database will automatically revert back to the Exam office that closed the case to allow for the record to be deleted from the ORIGINAL closing office's AIMS tables. If the case is in an Appeals office that is serviced by another campus, the case will automatically start the transfer process to the closing office's campus the weekend after CC AMSTUB was input.

Note: It is important to secure an AMDISA before the AMSTUR is input. Attach the AMDISA to the inside of the case folder. This will help to ensure the correct amounts are reinput upon final closure.

4.4.26.2.4
(11-16-2023)
Impact on Cycle Time

- (1) Cycle time is computed from the original Exam Start Cycle until the final closing.

Example: The original closing has an Exam Start cycle of 201906. The case was closed in June 2020 making the cycle time one year. The case was reopened 6 months later (December 2020) and reclosed in June 2021. The new cycle time will be 2 years even though the case was in a closed status for 6 months. If the case has aged off the AIMS database, the case cannot be reopened but must be established as if it were a new opening using IDRS CC AM424.

4.4.26.2.5
(02-14-2014)
Impact on Exam Tables

- (1) Reopening a return affects the accomplishment tables of the Closing Primary Business Code (PBC) office. How the tables are affected depends on whether the return was reopened or returned from Appeals in the same fiscal year or subsequent fiscal year.

4.4.26.2.5.1
(02-14-2014)
Reopened in the Same Fiscal Year

- (1) If a case is reopened or returned from Appeals in the same fiscal year (this includes the extended fiscal year which ends after the November report extraction cycle) in which it was closed into either status code 8X or 90, the original closure is totally eliminated (deleted) from the closing PBC's accomplishment tables and the record is added back into the inventory tables.

4.4 AIMS Procedures and Processing Instructions

- (2) AIMS retains the Examination Time, Cumulative Assessment Amount and Manual Assessment Amount from the original closure. All other accomplishment data is deleted from the AIMS record. Refer to IRM 4.4.26.9.3 for reclosing instructions.
- 4.4.26.2.5.2
(02-14-2014)
Reopened in a Subsequent Fiscal Year
- (1) If a case is reopened or returned from Appeals after the end of the extended fiscal year of the original closing, the original closure cannot be deleted from the closing PBC's accomplishment tables since the fiscal year tables have been finalized. The record is added back into the inventory tables, and the record is counted again when it is subsequently reclosed.
- (2) All Prior Fiscal Year (PFY) AIMS information is stored on the history file, which the AIMS program uses to NET the figures when the reopened record is subsequently reclosed. Refer to IRM 4.4.26.9.3 for reclosing instructions.
- 4.4.26.3
(02-14-2014)
Reopening Restrictions
- (1) Restrictions are based on whether the original closing was an examined or non-examined closing.
- 4.4.26.3.1
(11-16-2023)
Reopening Examined Closures
- (1) AIMS uses the Report Extraction code, on the first page of AIMS, to determine when a case can be reopened. If the code indicates that the record has been reversed on the AIMS tables (code is not equal to "1") then a CC AMSTUR can be input, if the current date is at least 21 days from the status code 90 date. If the Report Extraction code is a "1", you will have to wait 40 days from the status code 90 date. For more information on the Report Extraction Code Indicator refer to IRM 4.4.1-1, Audit Information Management System (AIMS) - Validity and Consistency, Introduction.
- (2) To reopen an AIMS record, a TC 30X for the prior closure, must not be pending or unpostable.
- (3) Returns reopened in employee group code 1XXX or 2XXX must be reopened in a status code greater than 11. Returns reopened in employee group code 5XXX must be reopened in a status code greater than 08.
- 4.4.26.3.2
(11-16-2023)
Reopening Non-Examined Closures
- (1) Non-examined closures should not be reopened the same day as the closure, as this creates a problem for end-of-day processing.
- 4.4.26.3.3
(02-14-2014)
Approvals Required
- (1) The immediate manager and PSP Support Manager, or Campus AIMS Coordinator must approve the reopening request.
- 4.4.26.4
(11-16-2023)
Identifying Reopened Records
- (1) There are two indicators that reflect if a return has been reopened or backed down from Appeals - the Reopening Indicator and the TC 300 Indicator, located on the first page of the AMDIS.
- (2) The Reopening Indicator will be set when a return is reopened on AIMS. It remains set after the case is reclosed. The table below provides the definitions for the reopening indicators. This information is also contained in IRM 4.4.1, Audit Information Management System (AIMS) - Validity and Consistency, Introduction.

Indicator	Definition
0	Account never reopened
1	Account reopened using CC AMSTUR
2	Case backed down from Appeals using CC AMSTUB
3	Case has been reopened and backed down

- (3) The TC 300 Indicator is set to a “6” if a return has been reopened or backed down from Appeals. The table below provides the definitions for the TC 300 indicators. This information is also contained in IRM 4.4.1, Audit Information Management System (AIMS), Introduction.

Indicator	Definition
1	IMF/BMF Assessment
2	Individual Retirement Account File (IRAF) Assessment made against primary SSN
3	IRAF Assessment made against secondary SSN
4	IRAF Assessment made against both SSNs
5	The TC 300 indicator has been reset using CC AMAXU causing the return to appear on the Non-Assessed Closure Listing (NACL)
6	The TC 300 indicator has been reset using CC AMSTUR (a status code 90 case being reopened by Exam) or CC AMSTUB (case returned to Exam from Appeals)

4.4.26.5
(02-14-2014)
**Reopening Records,
AIMS Users**

- (1) The procedures for reopening a return on AIMS depend on whether or not the return is still on AIMS.

4.4.26.5.1
(11-16-2023)
Return on AIMS

- (1) CC AMSTUR is used when a closed examination record is in status 90, but still on AIMS. Complete Form 5348, Examination Update, and submit the form according to local procedures.
- (2) Since input of CC AMSTUR generates a TC 420 to Master File, but does not generate a request for the return, you may request the original paper return via CC ESTAB following local procedures.
- (3) Appeals (status code 8X) uses AMSTUB to update the status code to an Exam Technical Services Status Code of 21 to return cases from Appeals to Examination.

4.4.26.5.2
(02-14-2014)

Return Not on AIMS

- (1) Returns that are no longer on AIMS (no AMDIS available) are not able to be reopened. A request of this type is a “new” opening on AIMS. See IRM 4.4.23, AIMS Procedures and Processing Instructions, Openings.

4.4.26.6
(02-14-2014)

Reopening Records, ERCS Users

- (1) For Examination Return Control System (ERCS) users, controls may be requested using Form 5345-D, Examination Request, ERCS Users. Input of Form 5345-D reopens the ERCS controls only. Procedures for reopening depend on whether the return is still on AIMS.

4.4.26.6.1
(02-14-2014)

Return on AIMS

- (1) If the return still has an AIMS record (AMDIS) the user will use the “Re-establish” option to regain control of the return in the group. This option does not produce an AMSTUR. Therefore the group must complete Form 5348 and fax or e-mail the request to their local AIMS/ERCS analyst to re-open the AIMS controls.

Note: The case(s) will be reopened on ERCS, with all prior examination hours.

4.4.26.6.2
(02-14-2014)

Return Not on AIMS

- (1) If the return is no longer on AIMS (no AMDIS available) the user must request a second exam using the “Request Tax Return” option. This will generate the AM424 or AMNON command code to establish the return on AIMS.

4.4.26.7
(02-14-2014)

Charge-Out and Labels

- (1) Charge-outs and labels are not generated when a return is reopened on AIMS. Use CC AMLAB if labels are needed.

4.4.26.8
(11-16-2023)

Source Code, Group Procedure

- (1) When reopening a return, you must enter the appropriate source code. The following examples provide guidance for determining the source code.
 - a. The return is on AIMS (AMDIS available), use the same source code (SC) as the original opening, unless the original closure was non-examined in which case use an appropriate source code.
 - b. The return is not on AIMS (no AMDIS available), use an appropriate SC.
- (2) For additional assistance in determining the appropriate source code, see the Source Code Job Aid located on the AIMS Knowledge *Management. Code Listings, Source Code Job Aid*.

4.4.26.9
(11-16-2023)

Reclosing Reopened Cases, Group Procedures

- (1) Reopening in the same fiscal year or subsequent fiscal year has no bearing on how the case should be reclosed.
- (2) A non-examined closing must be reclosed as an examined closure.

Exception: A SC 45 return can be reopened and reclosed as SC 45.

4.4.26.9.1
(11-16-2023)

When to Reclose

- (1) If you reopened the case in a reporting cycle after the cycle of the closure, you must wait until the end of the next reporting cycle before the return can be reclosed. This is to allow the original closure to be removed from the Exam tables.

4.4.26.9.2
(11-16-2023)
Form to Use

- (1) Form 5344, Examination Closing Record is used to reclose all records. All returns once reopened must be reclosed using Command Code AMCLSE.

Note: If using Report Generation Software (RGS), you must manually input the correct amounts.

4.4.26.9.3
(02-14-2014)
Reclosing Instructions

- (1) The cumulative amounts of ALL Form 5344 entries, excluding Items 12, 15 and 35, must be reinput.

4.4.26.9.3.1
(11-16-2023)
Form 5344, Items 12 and 15: Assessment Information

- (1) CC AMSTUB/R does not reverse Items 12 and 15 from the original closing, the Exam Cumulative Assessment Amount (shown on page 3 of CC AMDISA) is retained on the AIMS data base when a case is reopened. Therefore, only additional adjustments should be entered in Item 12 and Item 15 of the Form 5344.

4.4.26.9.3.2
(11-16-2023)
Form 5344, Item 13: Disposal Code

- (1) All prior non-examined closings must be reclosed as an examined closure.
- (2) Use the table below to determine the correct disposal code.

If the reclosing results in:	then enter the:
no additional adjustment from the original closure	original disposal code
a change from original closing	new disposal code based on the new closure
abatement in full	DC 12 and enter \$1 in Item 35 or, process the full abatement using CC AMCLSF, then enter the AMCLSE using a no-change DC.
a closure to Appeals, if the tax was assessed and Exam is not abating the assessment,	DC 07, 11 or 12 and enter \$1 in Item 18.

Note: For Audit Reconsideration cases, only use the original disposal code if there is no additional adjustment to the original closure.

4.4.26.9.3.3
(02-14-2014)
Form 5344, Items 23 and 28: Examiner's Time

- (1) The total time from both closings must be entered in this field. The computer will net the amount entered in Item 23 and/or Item 28 with the amount that is on the database from the prior closure and the correct amount will be reflected on the Examination tables. Because of the automatic netting, the computer will require the amount entered in Item 28 to be equal or greater than the time entered on the original closing. The computer will also prevent a correction to the time field on the database before the case is closed.

4.4.26.9.3.4
(02-14-2014)

**Form 5344, Item 34,
Exam Adjustment
Amount**

- (1) The Exam Adjustment Amount is not retained on the AIMS database. Re-enter the amount from the original closure.

4.4.26.9.3.5
(11-16-2023)

**Form 5344, Item 35,
Manual Assessment**

- (1) The manual assessment amount is not retained on the AIMS database. If additional manual assessments were made after the case was reopened, re-enter Item 35 with the total of all TC 30X adjustments.

4.4.26.9.3.6
(02-14-2014)

**Form 5344, Item 414,
Delinquent Return
Amount**

- (1) The Delinquent Return Amount is not retained on the AIMS data base. Re-enter the amount from the original closure plus additional amounts if applicable.

4.4.26.9.3.7
(02-14-2014)

**Form 5344, Item 415,
Amended Return
Amount**

- (1) The Amended Return Amount is not retained on the AIMS database, therefore, re-enter the amount from the original closure plus additional amounts if applicable.

4.4.26.9.4
(02-14-2014)

Impact on Tables

- (1) How the reclosure affects the tables depends on whether the reopening was in the same fiscal year of the prior closing or for a subsequent fiscal year.

4.4.26.9.4.1
(02-14-2014)

**Returns Closed and
Reopened in the Same
Fiscal Year**

- (1) Since the original closure was totally eliminated from the AIMS accomplishment tables, all the results from the reclosure will be sent to the accomplishment tables.

4.4.26.9.4.2
(11-16-2023)

**Returns Closed and
Reopened in Different
Fiscal Years**

- (1) How the reclosure affects the tables depends on whether the total examination results of the subsequent closure are more or less than the prior fiscal year's closure.

- (2) Example with Additional Dollars

Example: FY 2022 closure = \$10,000 and 10 hours
FY 2023 closure = \$4,000 and 5 hours
Total = 15 hours

Note: The computer will NET the FY 2023 closure against the FY 2022 history file resulting in the FY 2023 table reflecting only \$4,000 and 5 hours since credit was already received for the \$10,000 and 10 hours in the FY 2022.

- (3) Example with Less Dollars

Example: FY 2022 closure + \$10,000 and 10 hours
FY 2023 closure = -\$4,000 and 5 hours

Note: Since we cannot reduce the FY 2022 tables after November, and we do not back out prior year results from current year figures, an amount of \$0 and 5 hours would appear on the FY 2023.

4.4.26.10
(11-16-2023)

**Reinputting Form 5344
after CC TERUP/QRACN**

- (1) IDRS Command Codes TERUP and QRACN are used to correct AIMS Exam results and prevent the transaction(s) from going to masterfile.

Note: IDRS Command Code TERUP allows an employee to delete their erroneous entry on the date of input. See IRM 2.4.13, IDRS Terminal Input, Command Code TERUP, for additional information, however if Command Code TERUP or QRACN are input, a final closure must be reinput using CC AMCLSU to set the TC-300-IND to a 1 and to release the -L freeze at Master File..

Note: IDRS Command code QRACN is a quality review command code used to perform an action upon the transaction(s) being quality reviewed. The reviewer can accept, reject or review the specific transaction screen input displayed. See IRM 2.4.5, IDRS Terminal Input, Command Codes QRADD, QRADDO, QRNCH, QRNCHG, RVIEW, QRACN, and QRIND for the IDRS Quality Review System, for additional information.

- (2) The procedures to follow when reinputting the assessment, depend on whether the original input was a final closure (CC AMCLSE) or partial assessment (AMCLSF).

4.4.26.10.1
(11-16-2023)

Reinputting AMCLS

- (1) Since the case is in Status Code 8X/90, the following steps are required in order to reinput a long closure (CC AMCLS) that was deleted by a CC TERUP/QRACN.

1. Reset the TC 300 Indicator to a "5" using CC AMAXU.
2. Reinput the Form 5344 using CC AMCLSU with Unpostable Indicator LE. Unpostable Indicators can be found in IRM 2.8.7-1 (j) , Audit Information Management system (AIMS), AIMS Command Code AMCLS
3. If the AMCLSU is not input the same week that the TC 300 Indicator was set to a "5", the record will appear on the NACL. See IRM 4.4.27, Audit Information Management System (AIMS) - Validity and Consistency, Reports, for information on the (NACL).

4.4.26.10.1.1
(11-16-2023)

Impact on Exam Results

- (1) The computer must remove the amount that was "torn-up" by CC TERUP or QRACN from the Cumulative Assessment Amount field (which is one of the components that make up the Exam Results, page 3 of the AMDISA). This is done automatically when CC AMCLSU is input. The computer deletes the amount that appears in the "Last Amt Put in Cum" field (page 3 of the AMDISA) from the Cumulative Assessment Amount field and replaces it with the new amounts input with cc AMCLSU.

4.4.26.10.2
(11-16-2023)

**Reinputting AMCLSF
(Partial)**

- (1) The following steps are required to reinput a partial assessment that was deleted by CC TERUP/QRACN .

1. Reinput CC AMCLSF with the exact opposite amounts to reverse the deleted AMCLSF. This is necessary to reverse the adjustment amounts, which were input on the first partial. If this action is not taken, the AIMS third page audit results will be inflated when the correct CC AMCLSF

4.4 AIMS Procedures and Processing Instructions

amounts are input. IMMEDIATELY following the input of the CC AMCLSF correction, the user will need to initiate CC TXMOD and input CC TERUP OR QRACN to delete the corrective adjustment so it is not sent to Master File.

2. Once the AIMS third page has been corrected, a CC AMCLSF (partial) can be reinput with the correct adjustment.

4.4.26.10.2.1
(02-14-2014)

Impact on Exam Results

- (1) The “torn-up” transaction is not automatically deleted from the Cumulative Assessment Amount Field when reinputting a partial assessment. Failure to follow the above instructions will cause duplicate results.