



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.4.29

FEBRUARY 8, 2023

## EFFECTIVE DATE

(02-08-2023)

## PURPOSE

- (1) This obsoletes IRM 4.4.29, Audit Information Management System (AIMS) Procedures and Instructions, Social Security Administration (SSA) Adjustments.

## MATERIAL CHANGES

- (1) The material in this IRM is not part of the validity and consistency of AIMS and is being obsoleted.

IRM Sections	Description of Change
IRM 4.4.29.1	Previous information for Introduction not needed. Related sections were removed.
IRM 4.4.29.2	Previous information for Self-Employment Income Adjustments can be found in IRM 4.23.10.17 and IRM 4.23.10.17.4.
IRM 4.4.29.2.1	Previous procedures for Group Return Processing Procedures can be found in IRM 4.23.10.17.1(5), IRM 4.23.10.2, IRM 4.23.10.20, and IRM 4.4.29.5.
IRM 4.4.29.2.1.1	Previous information for Reference Code Changes to Self-employment Income/Tax can be found in IRM 4.10.8.18.8 and IRM 4.23.10.17.1.
IRM 4.4.29.3	Previous procedures for Group Procedures for Adjustments to Tip Income not needed. Related sections have been removed.
IRM 4.4.29.3.1 and IRM 4.4.39.3.1(a)	Previous information for Group Procedures can be found in IRM 4.23.10.18 and IRM 4.23.7.4.
IRM 4.4.29.3.1 (b)	The form mentioned in Group Procedures has been made obsolete by the Small Business/ Self-Employed (SB/SE) Functional Liaison Coordinator. This item was deemed obsolete during a 508 compliance review by Publishing. Current procedures can be found in IRM 4.23.7.4.
IRM 4.4.29.3.2	Previous information for Reference Code Changes to Tip Income can be found in IRM 4.23.10.18.

<b>IRM Sections</b>	<b>Description of Change</b>
IRM 4.4.29.3.3	The form discussed in CCP Procedures for Reviewing Form 885-T is obsolete as of 03/29/2019. New procedures can be found in IRM Exhibit 4.23.7-3.
IRM 4.4.29.4	Previous information for Group Procedures for FICA Tax Adjustments can be found in IRM 4.10.8.14.10, IRM 4.23.7.7.3, IRM 4.23.10.16.1, IRM 4.23.10.17, and IRM 4.23.10.17.2.
IRM 4.4.29.5	Previous information for Group Procedures for FICA or Railroad Retirement Tax Adjustments Due to Tip Income can be found in IRM 4.23.7.2, IRM 4.23.7.3.1, IRM 4.23.7.7.3, IRM 4.23.10.10.1, and IRM 4.23.10.17.1.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 4.4.29, dated May 10, 2011 is obsolete.

#### **AUDIENCE**

Large Business & International (LB&I), Wage and Investment (W&I), and Small Business/Self-Employed (SB/SE) employees.

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