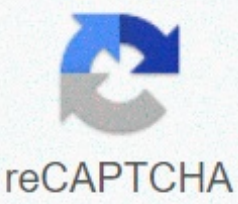




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March 02, 2020 Purpose (1) It transmits revised IRM 4.10.15, Examination Returns, Report Generation Software (RGS). Material changes (1) All references to FAST have been removed because FAST support has been disbanded. (2) All references to Form 4318-OA, which is no longer used in the SB/SE field test, have been removed. (3) Significant changes to this irm technology are listed in the table below. (4) Minor editorial changes have been made throughout this irma. Website addresses, IRM links, and form links have been updated as needed. Effect on other documents This IRM replaces IRM 4.10.15, of September 21, 2018. Audience Small Business and Self Employed (SB/SE) Field Exams of Employees and Large Companies and International (LB & amp; I) Withholding & amp; International Individual Compliance (WIIC) employees using Report Generation Software (RGS) and Correspondence Examination Automation Support (CEAS). Effective Date (03-02-2020) Maha H. Williams Director, Field Exam and Campus Policy Small Business/Self-Employed Purpose. This IRM section describes the basic responsibilities related to reporting software (RGS) that is used during the review process to: Calculate corrected tax, penalties, and interest Generate test reports and support plans Generating various published forms and letters Saving case documents, including reports, lead sheets, worksheets, work documents, letters, and other electronic documents critical to the case After reviewing the results and archive cases audience. These procedures apply to small business and self-employed (SB/SE) tests - Field and large business and international (LB& amp; I) cramping and international individual compliance (WIIC) tests using RGS support and correspondence tests (CEAS). The owner of the policy. Director, Exam - Field and Campus Policy, which is under the director, the headquarters of the examination, its own policy in this IRM. The owner of the program. RGS is owned by SB/SE Technology Solutions. Contact information. To recommend changes or make any other suggestions about this part of IRM, see IRM 1.11.6.6, Providing feedback about the IRM Non-Clearance section. The use of RGS and CEAS is mandatory for specific tax returns and business units. RGS, an audit program that is installed on a user's hard drive, supports an electronic case file and is used

from pre-audit to case closure. CEAS, a web application, stores electronic RGS cases and supports case retrievers, assignments, transfers, and group closures, and includes features for the online case review manager. Users with access to CEAS can use RGS either connected to CEAS (Map to network checked) or not connected to CEAS (Network map not checked). Users without access to CEAS can only use RGS as a standalone program. RGS consists of four work centers: Form 1040 workcenters 1120 Workcenter Form 1120S/1065 Workcenter Generic Workcenter Director, Headquarters Exam, Is Executive Executive to provide policies and guidance to field staff and to ensure uniform application of policies, procedures and tax legislation to the implementation of tax administration in the protection of taxpayers' rights. For more information, see IRM 1.1.16.3.5, Headquarters Exam. Director, Test Field and Campus Policy, reports to the Director, Headquarters Investigations, and is responsible for providing policies and guidance that affects the field review process. For more information, see IRM 1.1.16.3.5.1, Area and Campus Policies. General Field Testing Processes (FEGP), which is led by the Director, Examination - Policy of disciplines and campuses, is the group responsible for providing political and procedural guidance on standard investigative processes to field staff. For more information, see IRM 1.1.16.3.5.1.1, General Field Test Processes. All investigators must perform their professional duties in a manner that supports the IRS mission. This requires examiners to provide high-quality services and apply the law with integrity and fairness to all. Income tax explorers, their managers and administrative staff should be thoroughly acquainted with the procedures and information contained in this irma. Feature Support (FAS) can create different reports by region. Report address: Cases that have been closed in the ERCS to Centralized Case Handling (ERCS) management system but have not been closed for ccp on RGS. Cases that have been closed in the ERCS technical service but have not been closed to the technical service in the RGS. However, cases that have been closed in the Information Management Audit System (AIMS) remain open to RGS. (cases open on RGS, but there is no record of ERCS in status 12-18. Cases open on ERCS in status 12-18, but not opened on RGS or in the wrong group on RGS. Cases that have not been backed up to the file server for an extended period of time by the examiner. Cases open on RGS that are large (usually more than 50 MB). Fegp annually recertifies every employee who has CEAS Universal Access (IRM 4.10.15.3 (4)) to ensure that the employee still has a business need for access. The table lists commonly used abbreviations and their definitions: The following table lists commonly used terms and their definitions used in this IRM. RGS support consists of FAS personnel, CCP functional automation coordinators and customer service liaison team. See IRM 4.10.15.1.6.1, User support for RGS and CEAS. The RGS website is the main online resource for all employees who use RGS and CEAS. The website contains a range of information to help users, such as news articles, FAQs, contacts, training materials and quick reference guides. Web articles referenced under this IRM technology are listed in Appendix 4.10.15-1, RGS articles. A description of the article is available in the exhibit. RGS training modules are listed in Appendix 4.10.15-2, courses and textbooks. Training Training available on the RGS website, integrated talent management (ITM) and electronic publishing. Newly hired investigators undergo RGS training to grant form 1040 during initial training. Training for bmf returns (Form 1120, Form 1120S, and Form 1065) is usually delivered in workshops provided by FAS employees or on-the-job instructor. The IRMs in Part 4 of Chapter 10 (see table below) contain many procedures and guidelines that investigators will use in connection with RGS. In addition to the list in the table above, investigators will use other relevant intiss, including, but without restrictions on: IRM 4.12.1, Nonfiled Returns IRM 4.13, Audit Reconsideration IRM 4.22, National Research Program (NRP) IRM 4.4, AIMS Procedures and Processing Instructions IRM 25.6.22, Extension of Assessment Statute of Limitations by Consent Each SB/SE area FAS staff supports users located in their specific geographical area. LB&I Employees WIIIC FAS support users across the country. The primary role of the Functional Automation Coordinator (FAC) is to maintain user access to cessation through OL5081. Fas employees' obligations include: solving RGS and CEAS problems (not technical tax issues); providing training on the use of RGS/CEAS processes and procedures in a classroom or other environment; Interact with other features, including CCP, technical services, recall, and IT desktop support; and the preparation of monitoring reports for this area. CCP functional automation coordinators support users in ccp. The Technology Solutions (RGS Support) team supports FAS through various programs and ensures that all users have the RGS tools and training necessary to perform their duties. The group's tasks include: developing and providing RGS/CEAS training for users; Coordination of independent testing of RGS versions and identification of programming changes to improve the functionality of the program; Coordination with other RGS support teams, such as exam policies, NRP, EOAD, CCP, and IT. Employees for small businesses/self-employed persons (SB/SE) in the field (including office audits) and large enterprises and international (LB&I) employees of SB/SE are required to use RGS and CEAS (see IRM 4.10.15.1.1, Background) for all cases examined for the following types of returns: Form 1040, US Individual Income Tax Return, Form 1040A, U.S. Individual Income Tax Return, and Form 1040-EZ, Income Tax Return for Individual and Joint Filers Without Dependent Form 1065, U.S. Return Partnership Income Form 1120, U.S. Corporation Income Tax Form 1120S, U.S. Income Tax Return for S Corporation Form 1040-SS , U.S. Self-Employment Tax Return (including Additional Tax Benefit to Children of Bona Fide Residents of Puerto Rico) Form 1040NR, U.S. Nonresident Alien Tax Return , (survey officers only Form 1040NR is created by selecting form type 1040. For more instructions, see How to use RGS for The FEGP program manager must approve all exceptions to the above requirement, except in grand jury cases for grand jury cases, all work completed prior to grand jury convening, and information that is the subject of a public record must remain on the CEAS and be kept separate from the work completed during the grand jury. For more information, see IRM 25.1.5.3, Cooperating Procedures of the Grand Jury Investigator/Finance Officer. Once a grand jury is convened, all work completed during the grand jury investigation phase must be in a separate offline RGS account and not on CEAS. Examiners must back up an offline RGS account to a portable storage device (PSD) and keep the psd in a secure workspace that meets the requirements of IRM 10.2.14.5.2(3), other access controls. Other programs and business units have specific requirements: Specially, tax explorers who work with income tax returns can use RGS in a separate mode (i.e. offline). Survey officers working in cases of the National Research Programme (NRP) are required to use RGS and CEAS for primary and related NRP cases. See also IRM 4.22.6, National Research Programme, Personal Income Tax Return Test. Domestic LB&I survey officers who use RGS in stand-alone mode (i.e. offline) are required to insert the RGS data file into the Problem Management System (IMS). LB&I Tax Calculation Specialists are obliged to use RGS and CEAS only in cases of voluntary disclosure at sea. Tax-exempt explorers and government entities (TE/GE) that use RGS in a separate environment (i.e. offline) are required to insert the RGS data file into the compliance reporting compliance and case management system (RCCMS). See also IRM 4.71, Employee Return Examination Plans, IRM 4.75, Tax Exempt Organization Testing Procedures, IRM 4.81, Test Program and Procedures for Tax-Exempt Bonds (TEB) and IRM Procedures 4.86, Indian Tribal Government (ITG). The CEAS inventory of the examiner shall correspond to their ERCS inventory in the case of cases that must be on the RGS and VIS. The investigator must create rgs cases within two weeks of updating the case to status code 12 on TARGETS. In the case of the Voluntary Disclosure Initiative at Sea/Programme (OVDI/OVDP), the RGS shall be fixed at least one year within two weeks of the OVDI/OVDP case being updated to status code 12 on AIMS. If it is found that the case will be closed as an investigation, all years are required for CEAS. CEAS users must back up their RGS inventory to the CEAS file server every week. However, to ensure that the latest data is available on the CEAS file server, we strongly recommend that survey officers complete a daily backup to the file server. The advance must be completed before the planned absence (e.g. annual leave, etc.). Inventory backup is important to protect the content of each and ensuring that the current case is available for electronic review. When you back up a case, all files (Word®, Excel®, Access®, Adobe®, etc.) are stored in Office (OD) documents and case file documents. Cases, are included in the reserve. See IRM 4.10.9.7.7 (3), Workpapers: Documenting Issues. The case backup record is available in CEAS. Close all documents associated with any case before running a backup to the file server. CEAS users can back up their RGS inventory to their hard drive in addition to the required backup to the CEAS file server. Case inventory must be moved when the examiner leaves the assigned group. If the examiner: moves to another field test group within the same area and the case inventory is transferred to a new group, follow the instructions to move to the new RGS group. Leaving its revenue agent or tax compliance officer position, moving to another area, or moving to another business function, the examiner must move their entire RGS inventory to CEAS and verify all cases have been properly moved and no M hold codes exist. Not being able to move inventory, managers should refer to loading RGS cases from a separate employee's computer for additional information. FAS employees (see IRM 4.10.15.1.6.1, User Support for RGS and CEAS) should be contacted for assistance if the RGS or CEAS issue cannot be resolved. The employee should document the problem in the case activity record, including contact with FAS employees. In general, RGS issues do not cause work to stop for all cases that are handled in RGS. Surveyors can still have access to other taxpayers' data and full worksheets for other taxpayers while the FAS reviews the issue. If a user's CEAS account is locked, disabled, or deleted, the user can continue working in RGS. Access RGS offline by clearing the Map to Network field while the account is reactivated. These situations do not represent a cessation of work. See Access your account. FAS or INFORMATION TECHNOLOGY (IT) employees should be contacted immediately if RGS stops working on the hard disk. There are three types of OL5081s to access RGS and/or CEAS. In general, users require only one type of access with OL5081: CEAS-[Area or NRP] (CEAS) RGS_AD_Group CEAS-View Case Read-Only NRP Array (CEAS). CEAS-[Area or NRP] (CEAS) OL5081 is required to use RGS with CEAS to back up, assign, close, archive and retrieve RGS cases. The RGS group number is assigned to all groups moving cases in the becd management system. The contact list is provided by the employee group code provided by the RGS groups within the SB/SE. A separate OL5081 is required for the NRP account. Users must be trained on RGS and CEAS before granting access (see IRM 4.10.15.1.6, Related Resources). See OL5081 Guidelines for RGS Access and IRM 4.10.15.8, CEAS Tools. The permission level required for CEAS access must ensure that users are given only the permissions necessary to perform their normal and repetitive work assignments. For exceptions to these permission levels, contact your FEGP administrator. CEAS has three permission levels: Manager, Examiner, and Clerk. These terms used throughout this IRM technology. An individual cannot have more than one permission level per RGS. Permissions. The following table lists the permitted CEAS permission level based on the user's primary obligations. The user must log into CEAS via RGS at least every 45 days, otherwise the account will be deactivated. Once disabled, a GetServices operating system ticket is required to reactivate the account. If users also have an NRP account, they must also sign in to the NRP account at least every 45 days. After 60 days of inactivity, the CEAS account is deleted and an OL5081 adjustment is required to regain access. RGS_AD_Group OL5081 is required to access RGS in an outside CEAS environment (i.e. standalone or offline). This application grants access to RGS on the user's hard drive, does not grant access to CEAS. OL5081 should be approved before installing the program. The CEAS-View case Read-Only Field NRP (CEAS) OL5081 is required for Universal CEAS access for specific groups of users that do not have case access through RGS. This OL5081 will not be approved for users who already have access to cism through RGS. Special instructions are required in o5081. See OL5081 CEAS Guidelines for Universal Access to View RGS Cases. Users must log into CEAS at least every 45 days, otherwise the account will be deactivated. To determine whether a user group is approved or can be granted access, contact your FEGP administrator. Taxpayers' data should only be accessed if this information is needed to meet assigned corporate taxes. See IRM 10.5.5 Policies, Guidelines, and Requirements, IRS Unauthorized Access, Attempt to Access, or Review Taxpayer Records (UNAX). UNAX rules apply to any access to the CEAS server. For requests from the taxpayer or representative for case documents, see IRM 4.2.5.7, File requests and work documents. RGS electronic case files (including lead sheets and work documents) are stored on the user's hard drive (C:\Users\ [SEID]\Documents\RGS\Data). RGS users should ensure that the Data folder is encrypted (initially this folder is manually encrypted during new recruitment RGS training). If the user's computer is redis shown or updated, it must ensure that the RGS/Data folder is encrypted after this process. Contact fas for help encrypting the RGS\Data folder. RGS data is also automatically stored on the user's hard drive (SBU Data) and must be deleted in a timely manner (see Delete RGS case records from SBU data for more information): When a document or file is deleted from an OD or CFD, it is copied to a folder in the SBU Data folder. Users must delete these files when they close the case from the group. If the case is closed to a file server, a copy of the case is stored in a folder in the SBU Data folder. Users must delete these files from the group 12 months after closing the case. If a manager or secretary uploads a case that was previously downloaded from CEAS, a copy of the case is stored in a folder in the SBU Data folder and must be deleted. case is moved to a location other than the file ticket (e.g. hard drive or psd), it must be from this place when it is no longer needed. If electronic RGS data is lost or corrupted, contact FAS personnel immediately for assistance. For contact information, see IRM 4.10.15.1.6.1, User support for RGS and CEAS. If the data cannot be restored, the examiner must re-create certain items so that the case can be closed and the Operational Automation Database (EOAD) test captured. For required captured scopes, see IRM 4.10.16.1.2, Capture of EOAD Data Using RGS. The required entries on form 5344 can be found in IRM 4.10.15.7.13, form 5344. Users should exit RGS at the end of each business day to avoid data loss due to software updates distributed overnight. Survey officers should create cases on mapped networks in order to find out a case concerning the European judicial system. Case building information can be available electronically from the COMPLIANCE Data Environment (CDE). If available, the CDE case must be downloaded and stored in the investigator's SBU data folder. Only the person who downloaded the file from the CDE can upload the file to RGS and CEAS. Company file data online (CFOL) populates return settings, case information, and contacts for form 1040 cases. See RGS, CFOL and IDRS. Business Master File (BMF) returns do not benefit from cfol data populations. Survey officers can create offline cases if necessary (not mapped to the network). Cases created offline must be backed up to the CEAS Interconnection Office to determine a case involving a failure management system. If CEAS is down, the case can be created offline. Note: Cde enclosure construction information cannot be imported subsequently. If the related individual rollback controls have been requested but have not yet been processed, the case can be taken offline for immediate creation. Note: CFOL data does not fill the return settings. Examiners must retrieve cases from a query or report if the case already exists on CEAS (e.g. NRP cases, transfers, archived cases). See IRM 4.10.15.6, Assign and reassign cases. Cases returned to the investigator from the manager or official are merged by means of messages or a query. Do not renew a case by another method unless it is ordered by FAS staff. Survey officers must link multiple cases of the year together, so that all years are contained in the same folder. You can then create multi-year reports, and you can use a single lead sheet for multiple years. Survey officers are required to perform specific items on the Create Case screen in special situations (e.g. work unit codes (WU), 1040NR cases, return compensation indicator (SFR). For more instructions, see IRM 4.10.15.1.6, Related Resources. Cases created by mistake on RGS and CEAS must be eliminated. For more information, see Remove taxpayers from RGS. Managers/clerks can obtain closed cases from CEAS archives for claims, audit and appeal requests. The case must be returned to the archive on the same day it is loaded if it is not controlled by the group. The original audit data MUST NOT be changed. If information from a previous audit is needed, the case may not be from the archives. RGS users can view certain case information stored on the CEAS server by viewing the case, see CEAS View Case. If the case is not checked in ercs, see work cases that are not checked by your group on ERCS. If this is a reassessment of the audit, learn about audit reconsideration cases. If an appeal requires assistance in a case that is not controlled by a group, see Work cases that your group does not review about ERCS. If the appeal returns the case and releases the check to the group, the manager/official must retrieve the case from the archives and assign it to the examiner to continue the search. Users who have access to the CEAS View Case can review case documents online. See IRM 4.10.15.3 (4), Request access to RGS and CEAS to see if access can be granted, and see IRM 4.10.15.8, CEAS tools, on how to use CEAS to view case documents. A physical case often contains more information than an electronic case. Users who do not have access to the CEAS view case must have the appropriate permission to request case information. If you require one RGS case, follow the procedures for requesting RGS cases/files. If you require multiple cases (such as a project), contact your FEGP administrator to create a procedure. If you require EOAD data, contact an EOAD analyst. Usually investigators create their own cases in RGS. However, if the case was previously created, the supervisor/officials must assign or reassign the case to the examiner. Key NRP cases are created for the examiner and must be assigned in the RGS by the manager or official. Cases that were previously created in a group must be assigned to the examiner. The examiner merges the case through a message or query. Investigators shall not resume the case from another location unless the FAS so requires. Cases created in another group must be requested by a manager/official from the group where it is currently assigned to CEAS. See IRM 4.10.15.6.1, Transfers. Archived cases must be loaded by the manager/official and assigned to the investigator. For more guidance, see Audit re-evaluation cases. To reassign a case, the current examiner must move the case to Fileserver (Suspend) before the case is reassigned to ensure that the new examiner receives the most up-to-date copy of the case. Transfers within the SB/SE area: When the current examiner moves the case to Fileserver, the manager/clerk rears the case to another group in the area. For more information, see IRM 4.11.29.10, Transfer of Return Within Area. Transfers from SB/SE area: Once the current examiner moves the case to Fileserver, the manager/official archives the case or forwards it to planning and special programs (PSP), depending on local procedures. The receiving region gets the case from the archives and assigns it if necessary. For more information, see IRM 4.11.29.11, Transfer of Return Outside Area. NRP cases must be transferred to the RGS group national reform programme and are not archived. The receiving NRP area coordinator shall ensure the case. Case. IRM 4.22.4.3.5, Transfers, for further information. Transfers from campus: Contact FAS staff to get the case from the premises. RGS is divided into several sections that require items. This section extends the requirements listed in IRM 4.10.16, the Examination Operational Automation Database (EOAD) for EOAD data collection. Survey officers shall supplement or modify the information in the case information as appropriate or as described below: Taxpayer name: Updates for separate or multi-name taxpayers. Examples can be found in frequently asked questions about different surnames. Taxpayer phone number: Enter the most up-to-date phone number. Multiple phone numbers can be entered. Taxpayer address: Enter all known addresses. The current address indicator must be set. If taxpayer deductibles are separated or divorced, enter addresses for each person who uses primary or secondary address options. Extended due date and receipt date: Enter the relevant dates. Submission of state and submission of postal code: Enter the relevant information. Code North American Industry Classification Code System (NAICS): Enter the code found in bmf returns (Form 1065, Form 1120, and Form 1120S). Form type: Change if an adjustment is required for a line item that is not available in the original return submission. For example, change form 1040EZ to Form 1040 to modify schedule C. Surveyors must enter information about the returner if they are published on the return. The contact to be completed (TBC) populated with CFOL during case creation (see IRM 4.10.15.5, Case Creation) must be updated with the name and address of the procurer. A TB contact can be deleted if the procurer is also a shortcut and the Shortcut is also acquire check box is selected. An un-readable item is acceptable if the name cannot be determined. If only the employer identification number (EIN) is available, enter 000-0000 (PTIN) as the taxpayer identification number of the customer. The examiners shall provide representative information from form 2848, the power of attorney and the representative's declaration, form 8821, the authorization of tax information or any other document. Update the Manage screen under Work papers/edits after you enter or review a shortcut to display current information about the shortcut on Form 4318, Test Worksheet Index. See IRM 4.10.15.7.8, Workpapers/Adjustments - Administrative. Enter the name, address, phone number, and tax period that each representative applies to. When the taxpayer notifies the examiner that the representation has been revoked, select the Revoke index for the relevant tax period check box on the Contacts screen. Do not delete the item to maintain the audit trail. Update the representative information because the next years are picked up for audit. Two contacts are not required for marriage filing a joint return if the information is the same on both forms 2848. The investigator should enter contact and test team information, if possible. Possible. Field investigators use form 9984, examining officer's Activity Record, to document the activity of a case on IRM 4.10.9.5, Activity Record. Examiners can use case history instead of form 9984. Users (explorers, managers, reviewers, etc.) must use caution when using case history because items may be lost. Case history can also be used to enter information about third-party contacts during the exam. After you enter data, you can create form 12175 from the Reports menu, a third-party contact report form. All comments added through CEAS Notes are automatically inserted into the case history. See IRM 4.10.15.8, CEAS Tools, and the CEAS Notes Quick Reference. Examiners must create and save an Adobe case history report file each time an item is run if the examiner uses case history. The case history report is available from the Reports menu. Users must back up to CEAS each time a new RGS Case History Report is stored on IRM 4.10.15.2.1 (2), CEAS Inventory Control. All action data must be included in all saved reports because the file overwrites the previously saved document. Information from form 1040, form 1040A and form 1040-EZ is entered manually or is completed by cfol. For form 1040NR, form 1040-SS, form 1065, form 1120 and form 1120S, the information is entered manually. CFOL is not available for these returns. Investigator must: Enter the data or verify the fields as needed to ensure that they are all complete and correct, even if there is no variance with the CFOL data. Incomplete rollback settings, including detail screens, can result in an incorrect report. For example, the deduction of interest on a student loan requires that the total interest paid be entered in the details screen for this return item. The total interest paid is not entered in the tax return and is therefore not filled with CFOL. Include changes posted to the taxpayer's main file account by subsequent revenue, amended revenue, complaints, previous adjustments, or checks in the relevant fields. Ensure that adjusted gross income, taxable income, credits, and total tax correspond to the taxpayer's account in the main file (use TXMODA). Shareholder and partner information is entered into the shareholder settings and partner settings in the work center of Form 1120S/1065. Examiners must enter K-1 plan information for each year for: Tin name ownership percentages The above information is required even if the audit does not sing any change. Before you can specify problems, the examiner must run a variance analysis for Form 1040 and Form 1120 to verify the accuracy of the rollback installation data. Any differences from the calculated amounts are shown in the variance column. All deviations must be resolved or marked as actual deviations. Most deviations are the result of input errors or incomplete data in the rollback settings. To fill in certain fields further information may be requested from the taxpayer. Each time you change the rollback installation, you must run a variance analysis. Contact fas staff for help in solving the solution A true variance can exist if there is a mathematical error or omission that has not been corrected when processing the rollback. Document the reason for the actual variance in the work documents or activity record. Because variance analysis is not available for Forms 1120S and Form 1065, the examiner must start calculating the distribution shares of the shareholder or partner and create the All Items report before making any adjustments. Use this report to verify the accuracy of return settings and partner/shareholder settings. Rename and save this shareholder or partner report to CFDs as a variance report. Examiners must save the final dispersion report to the CFD and print a copy for the case file. The optional IDR provides correctly formatted IDR. The investigator must deposit any electronic form 4564, a request for an information document issued to the taxpayer of the CFD. Survey officers can create an IDR report from the Reports menu. Examiners must open and save the Management screen to fill the form 4318 header information, the workpapers index examiners. Update and save after all revisions of the representative contact. See IRM 4.10.15.7.2, Contacts. The investigator must create problems and properly fill in the required fields for the correct review report and capture the data required on IRM 4.10.16, the Operational Automation Test Database (EOAD). The optional Problem Complete check box allows investigators to identify issues that are completed. This indicator also helps others to perform during the evaluation. To ensure accurate data capture, the examiner must create separate issues for different line items in the tax return on IRM 4.10.16.1.2, EOAD data capture using RGS. This includes issues such as non-profit activities (hobby losses), employee business expenses, fictitious plan C or F, rental costs, etc. For example, survey officers cannot use net profit or loss to merge all issues and make only one item/adjustment. Items that are not detailed in the revenue shipment can be a single line item (issue), such as the cost of goods sold and other expenses in plan C, F, or E. On BMF returns, if the specific code is a standard audit index (SAIN) for the item, it should be used. See IRM 4.10.15.7.9.2, Problem Codes. Guidelines for unique situations are published on the RGS website. Special procedures require, for example, delinquent or substitute returns, audit re-evaluation, not for profitable activities, passive activities, alternative minimum tax, etc. For information, see the RGS Brief Reference Guides web page, specifically the Issue-Specific and Special Procedures section. Examiners must select the correct type of problem when creating the problem. Administrative issues are automatically created by RGS (can also be added manually if necessary). Management lead sheets are automatically inserted into administrative matters. For details, see IRM 4.10.9.6.1, Administrative Lead Sheets. The classified issue shall be selected for any problem identified during the classification and marked on the checklist. All issues (and only issues) on the classification checklist must be created as classified issues in RGS. RGS assigns these issues to the Reference code in the 4xx series starting with the release of 401 (issue 400 is the minimum receive probe). --Classified issues cannot be eliminated. If the classified issue is not checked, fill in the EOAD compliance information (exam/exam, reason code, categorization, etc.) and declassify it. Classified NRP issues cannot be declassified. --Examiner identified issues during preplan are not classified issues. -- Examiner identified problems from minimum intake probes are not classified issues. A problem arising from a classified issue must be selected for all investigators of the identified problem that directly results from the classified issue. RGS assigns these problems to the Reference code in series 5xx. A new edition shall be selected for each investigator problem identified that does not occur from a classified issue. RGS assigns these problems to the Reference code in series 5xx. A statutory issue is created by RGS when you start calculating the tax. These issues cannot be eliminated and reference code 599 is assigned. General income issuance is generated byrgs from examiner items in General Revenue to 1040 workcenters. These issues are assigned to the Reference Code in series 5xx. See IRM 4.10.15.7.20, General income. A declassified release is created by an investigator declassifying a classified issue. Each edition of the master file (IMF) or SAIN codes identify the problem under study and enter the problem name, form or schedule, and line number. The investigator must ensure that the selected IMF/SAIN accurately reflects the question examined. For help, refer to the rgs reference manuals (1040 and 1120). In the case of the National Reform Programme, please refer to the National Reform Programme reference manual on the National Reform Programme website. THE IMF codes for plans C or F are based on the order in which the plan is attached to the return or as indicated on RTVUE (e.g. IMF codes for Plans E represent the NE property of the plan number (e.g. the first property is E1, the second property is E2, etc.). NRP uses plan E1 for all properties for rent. For a complete list of emission codes, see: IMF - IRM Exhibit 4.10.16-1, IMF Issue Codes BMF (1120) - IRM Exhibit 4.46.6-1, LB&I; Corporate SAIN Codes BMF (1120S) - IRM Exhibit 4.10.16-2, Subcapirate SAIN codes BMF (1065) - IRM Exhibit 4.10.16-3, Partnership SAIN codes SB/SE Field Examination lead sheets (stored in C:\Program Files\RGS\Lead sheets) must not be modified or converted to another format in this folder. Lead sheets are automatically inserted rgs. More information about a specific issue is available in the Reference Guide for Issue With Introductory Sheet (LSIRG), which stores audit steps, legal authorities, and links to numerous problem-specific workbooks. Lead leaves are not automatically inserted into legal matters. Lead sheets and other documents manually inserted into the problem is fixed every time you run the tax calculation. Therefore, lead leaves and other documents for legal matters should be inserted directly into the OD so that they are not accidentally deleted. Release request sheets must be in IRM format 4.10.9.6.2.1, issue request sheet format. RGS fills in certain fields when you save a lead worksheet as part of a problem. See How does the introductory sheet automatically fill in rgs? Lead sheets and other working papers are stored in OD and CFDs. For more information, see IRM 4.10.15.7.19, Office Documents, and Case File Documents. For more information, visit the Lead Sheets and Workpapers websites. Proposals for LSIRG can also be submitted via the website. Survey officers may use form 5701 to present the problem to the taxpayer. It is mainly used by lb&I explorers. Fill in the following fields to generate the form: 5701 No. Release date Due date The due date adopted by the proposed investigators shall categorise adjustments for all types of emissions, including declassified emissions. The categorisation shall closely reflect the IMF/SAIN code. For example, management fees in Plan E must be categorized as rental costs and not as other expenses. For categorization help, refer to the RGS problem reference manuals (1040 and 1120). In the case of the National Reform Programme, please refer to the National Reform Programme reference manual on the National Reform Programme website. A Memo categorization is available only for BMF returns. Use categorization for adjustments without a line item to revenue, minimum amounts, and balance sheet account entries. Note editing can be applied to cases that are unchanged. De minimis categorization is available for individual returns. Use this categorization for issues (e.g. identify theft, innocent spouse, etc.) that must appear on Form 4318, but not in Form 4549, changes to income tax control. The de minimis categorization may not be used to adjust the line item of the return of the National Reform Programme, except in special situations. See the National Reform Programme reference guide on the National Reform Programme website. Clean editing categories are available for some issues, but should rarely be used. Contact fas staff for help. RGS does not provide a support plan when using this categorization, and the EOAD data is not reflected correctly. The net categorisation of the adjustment should only be applied to the specific problems of the National Reform Programme. The Amount Per Revenue must be the same as the actual amount reflected in the revenue or as previously adjusted in the main file for the line number in the form or plan. If justified, adjust the original amount of the refund by the processed amended return, claim or prior settlement. The Exam amount is the amount specified during the test for a specific line number in the form or schedule. The agreed amount is the amount of adjustment with which the taxpayer agrees. If the tax does not agree with all or part of the modification, modify or delete the agreed amount. See IRM 4.10.8.5, Partially agreed cases. The investigator must enter reason codes for all selecting the best reason code from the drop-down menu. See IRM 4.10.16, Examination of the Operational Automation Database (EOAD). Rental type codes are required only for income and expenses in the real estate area of Plan E. See IRM Exhibit 4.10.16-5, Rental Type Codes. Universal Problem List (UIL) codes are not required for SB/SE checks and should not be filled in. UIL codes are required for WIIIC. For a list of UIL codes, see WIIIC UIL codes. The investigator must enter a form/plan to reflect the form or plan of the amount declared in the return. If the form/schedule is incorrect, edit the information. For example, the fourth Plan C would require modifications to SCH C4. Use X if there is no form, schedule, or line item to return, and the issue is categorized as memo or de minimis. Use X for all sentencing issues. Survey officers must enter a line number to match the line number in the form or schedule. Use 99 for all penalty issues if there is no return line item and when the issue is categorized as memo or de minimis. For specific adjustments to the national reading programme from the National Traffic Reading Programme, use the 98th See the National Reform Programme reference guide on the National Reform Programme website. Examiners must enter a NAICS code for all issues classified in category C or F. This code is also required in form 1120, form 1120S, and form 1065. NAICS codes have replaced main business activity codes (PBA) since 1998. Enter the NAICS code from Form 1040 Plan C or F. The NAICS code is populated from the case information on form 1120, form 1120S, and form 1065. If the taxpayer does not enter a code, leave it blank. For the test, if the return code is correct, enter the same code in the field for all tests. If the return code does not accurately reflect the taxpayer's business type, select a more descriptive code. Use D to remove NAICS code when the entire Plan C or F is disabled, including hobby loss cases. All line items in schedule C or F must then be set as issues. The examiners assess sanctions either on specific issues or in the whole revenue. See IRM 4.10.6, Penalty Considerations and irm penalty guide section (IRM 20.1.2, File Failure/Non-Payment of Penalties, IRM 20.1.3, Estimated Tax Penalties, and IRM 20.1.5, Return related penalties) when applicable penalties apply. Apply problem-related sanctions (e.g. accuracy and fraud) within the RGS problem. These penalties apply only to tax related to this particular issue. Enforce return-related penalties (e.g. non-commissioning, estimated tax and accuracy) through the work center menu. These penalties shall apply to the total corrected tax. Manually calculated sanctions should only be used in exceptional cases. See Manually calculated penalties or contact FAS personnel for assistance. When applying sanctions, the examiners must create a separate question in the RGS to Problems with punishments are created using Codes. For more information, see Documentation penalties on how to create and categorize a penalty problem, and see IRM 4.10.9.7.8, Workpapers: Documenting Penalties. Survey officers must run a tax calculation and/or share a calculation before generating a review report. For forms 1040 and form 1120 returns, run the tax calculation. For forms 1120S returns, run for Rata to share/calculate the tax. For form 1065 returns, run the computation distribution shares. Survey officers enter the required additional information in the form 1040 review report in the tax calculation. For specific situations, see IRM 4.10.8, Report Writing. Additional information for forms 1120, form 1120S, and form 1065 is provided on the Create Report screen. Survey officers must ensure that the RGS interest rate table is up-to-date before starting the tax calculation. In general, interest should be calculated and reported in the proposed deficiency report. If the examiners are unable to calculate interest, for example in the case of limited interest, they shall provide an explanation in the Further Information section of Form 4549. At the very least, the explanation should state that interest, as provided for by law, will be charged on an unpaid amount until it is paid in full. See IRM 4.10.8.15.3.4 (5), Limited interest, for requested comments on cases of limited interest. If IRC 6404(g) is used, the examiner shall check box 6404(g) in the tax calculation and a statement shall be printed on the test report. See IRM 20.2.7.8 (1), IRC 6404(g) Interest Suspension, for 6404(g) applies. A new tax calculation is required if there are changes to the refund settings, return date, adjustments, or penalties. If a new tax calculation is completed after verification of form 5344, form 5344 must be validated again. If a new tax calculation is completed after form 3198 is created, form 3198 must be recreated. Test reports are available in the Messages menu; the most commonly used are: Reports are filled in based on the information entered into the RGS. Survey officers must ensure that the report is accurate before it is issued to the taxpayer. Incorrect categorization or inaccurate return amounts and exams can lead to an inaccurate report. Taxable income per return or as previously adjusted and the tax indicated in the return or as previously adjusted must correspond to the main file. The investigator must verify these amounts using the current TXMODA. The investigator must store all reports issued to the taxpayer or cfd representative. For the information required in the full report, see IRM 4.10.8, Report Writing. See IRM 4.10.15.7.19, Office documents and case documents. Signed messages received by e-fax as Adobe documents must be stored in CFDs. For more information about fax documents, see the Fax Instructions - Exam (02/2016). If signed contract forms are searched, only the first two pages of the report should be scanned and saved because the entire report should already be Survey officers should select an unchanged report Form 1040 and Form 1120 return, if possible. For form 1065 and form 1120S cases, the language you want must be entered manually in the Notes section of the Create Report screen without change. For guidance on questions about amendments 1065 and 1120S, see the FAQ. Partially agreed cases require two reports. See Partial agreements and RGS. Form 4318 is available under Work paper/editing in the Reports menu and is filled in based on the information entered in RGS. The investigator must check the form and, if an item needs to be edited, return to the appropriate screen within the RGS. Investigators should save only the final version. Verified Form 5344 fills in the total time. The shortcut's contact information is populated from the Manage screen. See IRM 4.10.15.7.2, Contacts and IRM 4.10.15.7.8, Workpapers/Adjustments - Administrative. Problems should be created from problems in the workcenter menu. Do not add issues directly to form 4318. Various issues for items such as workplace organizations can be added by selecting Different Issues from the IMF/SAIN menu. See also Creating 4318-600 Items forms. Sanctions issues are created using IMF/SAIN sanction codes. See IRM 4.10.15.7.10, Workpapers/Adjustments - Penalty. The investigator shall ensure that form 5344, the test closing record, is accurate and validated for all cases examined. Before you access form 5344, run the tax calculation calculation or distribution share calculation. Check items 12 and 15 for taxable returns and item 34 for non-taxable returns) to ensure that the correct tax, penalties and credit memos are assessed or reduced. For information on the identification of relevant transactions, reference codes, sanction reference codes and credit reference codes, see document 6209, identification codes and information on the processing of the tax authority. For help with each item, see Form 5344 Help. After verification, examiners must preview and save Form 5344 to CFDs. In general, no manual changes to printedForm 5344 are allowed. Manual changes are permitted if explicitly described in another irm, such as IRM 4.8.5.2.2.1.1, Preliminary assessment of agreed cases. Electronic form 5344 shall match the printed form 5344 and the test report. If the tax calculation is run after form 5344 is validated, it removes the validation. Therefore, the form must be re-validated. Technical services and other groups having access to RGS data shall check and re-evaluate Form 5344 in order to ensure accuracy before closure. Partially agreed reports require one form 5344 for the agreed part and one form 5344 for the non-final part. RGS will only prepare form 5344 for the agreed part of the partial agreement. See Partial Agreements and RGS, IRM 4.4.12.2, Partial Assessment and IRM 4.4.12.5, Closures examined. Form 3198, the special handling notice for the processing of an investigation case, partially completes on the basis of the Not all required information is populated, so the examiner must fill in or edit any fillable field in the Adobe file as The examiner must save the form to the CFD. Fill out form 3198 as the last step before closing the case. This ensures that the most up-to-date and complete information populates the form. Form 3244-A, Proof of payment posting, is available for payments received from the taxpayer. If used, the investigator must store a copy of the cfd. Survey officers can access exceptions for different forms that were not found elsewhere in RGS. If used, the investigator must save a copy of the forms to the CFD. Some of the forms listed are: Form 870, Waiver Restrictions on Assessment & Collection of Deficiencies in Tax & Acceptance of Overassessment Form 2797, Referral Report on Possible Criminal Fraud Cases Form 14039, Identity Theft Affidavit Compliance Assessment is required on all returns examined, including no-change cases. The investigator shall ensure that the final conformity assessment is verified, printed and stored on the CFD. See IRM 4.10.16, Examination of the Operational Automation Database (EOAD). Problems with incomplete compliance information can be identified by using the By Edit view. This view displays a red exclamation point depending on the problem if it is incomplete. Examiners may gain access to correspondence and prepare letters which are completed on the basis of the information entered in the case of RGS. The most up-to-date version of the letter must be issued to the taxpayer. When using a letter within RGS, confirm that it is the most up-to-date version from the e-publishing site. Examiners must store communications with a taxpayer, agent or third party on CFDs regardless of whether the documents were created in the RGS. Emails should be saved using adobe. See Store emails in RGS. IRS employees may receive, but may not send, SBU data by e-mail outside the IRS unless an IT-approved exception is obtained. See IRM 1.10.3.2.1 (7), Secure Messaging &

Encryption; IRM 11.3.1.17.2, e-mail and secure messaging; and IRM 10.5.1.6.8.1, e-mails to taxpayers and agents. Survey officers must deposit each taxpayer's letter to be issued by the CCP cfd. Survey officers can create form 433-D, installment agreement, in RGS. The form is completed on the basis of the information originally entered into the RGS, as well as the financial and employment information that are added to the installment contract screen. Survey officers must verify the completed information and add additional information to the form as needed. For more information, see IRM 4.20.4.5, filling out form 433-D, Installment Agreement. Survey officers should use the electronic lead sheets specified in the RGS and produce electronic working papers for all cases processed in the RGS and store them in the OD. See also IRM 4.10.9, Workpaper System, and Case File Assembly. The NRP has specific requirements for electronic lead sheets and worksheets. For individual NRP tax cases, see IRM 4.22.4.3.1 (5), Scope and Depth Required documentation of working paper. If about cases of nrp employment tax, see IRM 4.22.10.5, NRP lead test sheets. For corporate tax NRP cases, see IRM 4.22.11.2, Electronic key case files and related Documents received from taxpayers and third parties should only be deposited in the OD if they give credit or value to the problem or case. See Files in Office documents. This ensures that the information is stored when you back it up to CEAS and is available to reviewers. For example, the following items should be stored in OD: Workpapers and files that detect whether the problem is correctly reported [copies of taxpayer documents (contracts, invoices, etc.) as well as files created by the examiner (images, websites, etc.)]. Taxpayer records that support adjustments. Anything that is available in electronic format, including summoned information that supports editing. Unnecessary information should not be stored in an electronic case file. Examiners should exercise good judgment when including information in their files. All documents contained in the electronic case file should be of benefit to the extradition or case. For example, source files, such as the data of the taxpayer's original accounting software, should not be stored in RGS. Data exported from the software and used in the scan should be stored. See IRM 4.10.9.7.11.1, Electronic Accounting Software Backup Data Files and Tables. Documents in compatible file formats (Word, Excel, Access, and Adobe) appear in OD. Explorers should transfer incompatible file types to Adobe whenever possible. Files that cannot be converted should be stored in the OD subsite to minimize compatibility issues. Access these types of files through Windows® Explorer. See Files in Office documents. Survey officers should not insert macro documents into the problem because the macro will not work properly if the document is open as part of the problem. Macro documents can be inserted into the OD, where the macro will function correctly when you open the file. Survey officers must ensure that lead sheets, worksheets and other supporting documents in OD and subfolders are correctly named. See Lead sheets and worksheets in RGS for inserting, renaming, and deleting files. Start the file name with a three-digit Reference code (e.g. 402, 501) Rename the general lead worksheets to a specific problem number, and use the name Don't use special characters or symbols, except for hyphens, parentheses, and underscores, fill in the file name The new name fills in the start sheet footer after you save the problem. Survey officers must store Adobe documents generated by RGS (e.g. Form 4549, Form 4564, Form 5344, Variance Reports, Letters, etc.) into CFDs. Letters and forms downloaded from e-publishing websites should also be stored in CFDs. Survey officers should include scanned copies of the consent documents made in the CFDs (see IRM 25.6.22.2.1 (12), Extension of the Evaluation Statute). If the consent forms you have made are signed with digital signatures, the fully executed consent must be stored in the CFD IRM 25.6.22.5.12 (1)(e), The examiner's liability upon receipt of consent). Adobe Acrobat forms generated by RGS may have fillable fields that should be filled in or before printing or storage. Do not change the non-fillable information about Adobe documents generated by rgs. If you need to add additional fillable fields, use forms from the E-Publishing site. Do not publish publications and informational notifications. Examiners should be aware of the size of the case in the RGS. Cases larger than 17 MB take longer to merge, back up, and move to CEAS, which affects all the features that handle the case. In addition, case data may be lost or corrupted if the transfer is interrupted. Examiners should take appropriate measures to reduce the size of individual files stored in RGS. Performing the following actions will help minimize the size of the case file and reduce the risk of data loss. Delete unnecessary files from OD and CFDs, including multiple copies of variances, unsailed reports, unused lead sheets, etc. If possible, reduce the file size, including scanned documents (see Reduce case file size to RGS). Save documents above 5 MB on the PSD if they are not critical or support the results of the examination. Symantec Endpoint Encryption (SEE) is used to encrypt PSD. If the file must be stored in RGS, it should be zip using a compatible version of SecureZIP®. Save the zip file rather than the original source file in RGS. Survey officers shall keep the original lead sheets, working documents and other related documents for audit trail purposes. Do not edit or delete the investigator's original files. To secure the original documents, move them to a subfolder under OD or CFD. For more guidance, see Audit re-evaluation cases. Technical service personnel should include their working documents and case-related documents in OD or CFDs. Survey officers can use the General Income option in the workcenter menu in the Special Applications section to reconcile the Return Information Program (IRP) and the Common File Income Item (IRMF) (e.g. interest income, payroll, etc.) with the tax return. RGS automatically creates a new issue for all edits identified in the general receipt. CEAS users can view summary information about each cEAS case. In addition, files stored in OD and CFDs can be opened but not modified. Under View case detail history, users can view the date and time history of RGS case backup/move, archives, and archive searches for the past six months. CEAS users can access cases through the View Case in RGS or the CEAS Universal Access web application using the taxpayer ID number. For more details, see CEAS View Case. CEAS users can view open and closed cases in SB/SE and WIIC areas. NRP CEAS users can view open and closed cases in various studies of the National Reform Programme. CEAS users can view or add action notes or non-action notes to a case through ceas view action notes. See also CEAS. Action notes must not be specified for a case that is no longer open in the group. Instead, you can use notes that are not actions but should not be used when the case is archived. The action notes must be the lead or examiner assigned to the case before the case is moved to another group. CEAS users can use Query to view, update, merge, and delete cases. Case data (e.g. status code, statute date, etc.) on CEAS can be updated on query group inventory screens or case summary record. CEAS users can use view rtf (Return Transaction File) to view CFOL data that has not been downloaded to the hard disk. Specific inventory reports for a group are available through the CEAS report based on user permissions. Survey officers can use a general work center to manage lead sheets and worksheets and to back up to a file server for cases that may not be on RGS and CEAS. RGS does not calculate tax for any of these forms. If the case is created using a form type other than that specified in IRM 4.10.15.2, RGS usage request, and CEAS, RGS creates the case using the general work center. Examples of refunds that can be created in a general work center: Form 940, Employer Annual Federal Unemployment (FUTA) Tax Return Form 941, Employer Quarterly Federal Tax Return Form 945, Annual Income Tax Form 1040 Withheld, U.S. Individual Income Tax Return (Fiscal Year Only) Investigators can create a tax return as a calendar year Form 1040 to calculate tax for fiscal year returns. Contact fas staff for help. Form 1041, U.S. Income Tax Return for Estates and Trusts Form 8278, The settlement and reduction of various civil penalties Form 8278 may be used if the penalty cannot be part of the income tax case. See Form 8278 penalties. Lead sheets and worksheets can be manually inserted into problems or OD. See IRM 4.10.15.7.19, Office Documents and Case File Documents. Tax calculations are not available in the general work center. All reports prepared outside of RGS should be stored in OD or CFDs. Form 5344 can be completed in the RGS and verified by the investigator. See IRM 4.10.15.10.2, Examined Closures (Generic Workcenter), for cases closed using a general work center. It is the responsibility of all investigators, technical service reviewers, managers and officials to ensure the proper closure of RGS cases. If cases are not closed correctly at each of these levels, there may be an error of assessment or delay in processing. See cases closed or moved in RGS with incorrect test results. To determine the correct RGS closing group in CEAS, use the following links: Ccp Groups Technical Services Codes (TSC) Listing the NRP Web page Electronic RGS record should be closed at the same time as the physical case file is supplied. In cases based on the client's time link, move the case to the file server. A copy of the case is automatically stored in the Data Sensitive but Unclassified (SBU) folder of the user when moved to the file server. See IRM 4.10.15.4, Data security when it comes to case retention. In cases that are not on CEAS (i.e. alone or offline), move the case to the SBU Data folder on your hard disk. The investigator must delete unnecessary files stored in od or cfd before file server. See IRM 4.10.15.7.19, Office Documents and Case File Documents. Survey officers must back up their inventory to the file server before closing the case to the file server. When closing cases, the examiner must ensure that the latest case data is successfully moved to the file server. If the case does not leave the Case Management screen, the electronic case data has not moved to the file server, and the case will have an M blocking code. Wireless connectivity is generally not recommended, especially for large cases. An error of assessment may be charged to the taxpayer's account if the latest electronic case data is not on the file server. The manager/official shall refer the case to the CCP or technical services in the case of the Joint European Security Authority and close the ERCS case on the same day. The case should also be sent on the same day, if possible. Cases of document comparison for the return of information (IRDM) should first be closed in ERCS to ensure that the revenue collected for the sample review is properly updated within the safety and security management system. The administrator is responsible for ensuring that the examiner successfully moved the case to the file server. See IRM 4.10.15.10.4 (3), Review Manager. The examiner confirms, and the administrator initials, that the case was successfully moved by being passed to the file server/date in Form 3198. A CCP or technical services may return cases to a group if the RGS data are incomplete, inaccurate or corrupt. This includes not receiving RGS data with a physical case. See IRM 4.10.15.4 (5), Data security when it comes to recreation cases. If the physical case is divided, the electronic case must also be divided. For example, cases that involve an unfinished year with a year unchanged or an agreed year must be divided. See IRM 4.10.8.6, multiannual investigative cases with at least one year agreed/unchanged and one non-agorez year. See CEAS and split case files to split a case in RGS. Reverberation (disposal code 34) can be created in RGS. Examiners must fill in and confirm Form 5344 and close the case to the manager. Managers/officials then closed the case with the CCP in the case of a joint office. If the physical case is a ship, the case must be transferred to CEAS. For more information, see IRM 4.10.2.5.5, Surveying Claims. Archives of the Joint Committee cases on the common system cEAS, if closed from the group. See Archive cases in RGS. Survey officers move cases created in a generic work center to a file server like any other case. On form 3198, indicate: Non-CEAS for cases that are sent to a CCP (the case will be archived in a group). CEAS for sent to technical experienced services (the case will be referred on the basis of the European Interconnection System of the European Court). Examiners must delete unnecessary files stored in od or cfd before closing the case on the file server. See IRM 4.10.15.7.19, Office Documents and Case File Documents. Survey officers must back up their inventory to the file server before closing to the file server. Managers/officials close general cases of work centers differently on the basis of the disposition of the case: In cases sent to a CCP, the manager/official must archive the case concerning the joint office for the common but when the physical case is sent. See Archive cases in RGS. NRP employment tax study cases are closed for CCP and are not archived in a group. See IRM 4.22.10, Employment Tax Study - Guidelines for NRP exams. In the case of cases sent to technical service officers, the manager/official shall refer the case to cEAS. The technical services will archive the case as soon as it is closed. The group leader/official must archive the unexplo examined closures. Cases that do not require form 5344 (e.g. post-assignment survey) must be archived at the group level. See Archive cases in RGS. If the examiner creates a two-year case on RGS but examines only one year, the unexploring year must not be moved to the file server separately. It should not be moved to another location on the hard disk. The administrator either archives or deletes the unexploited case. See CEAS and case file breakdown. Survey after case assignments should be created in RGS to complete the required documentation. These cases are then archived at the group level. For more information, see IRM 4.10.2.5.3, Procedures for detecting return after assignment. Closed cases appear on the Close/Check Manager screen. Managers can review the entire electronic case by merging the case from the Close/Check screen. Managers can use the CEAS View Case to review documents stored in OD and CFDs without merging the case. See IRM 4.10.15.8, CEAS Tools and CEAS Display Case. At least managers must take the following actions before closing a case on CEAS: Verify that the appropriate disposal code is present on the Close/Review screen. If no disposal code is available, Form 5344 has not been verified and the case should be returned to the investigator. Make sure the AMCLS indicator is Y on the Close/Check screen. Cases with the N indicator must be returned to the examiner because the tax calculation has been restarted, but Form 5344 has not been re-validated. The N indicator is acceptable if a message is received that manual closure is required. Verify that electronic form 5344 agrees with the final printed form 5344 and the test report to ensure that the correct results of the examination are published on behalf of the taxpayer. A CCP shall only review cases where special treatment is required. For more information, see Managers/clerks/secretaries on the Brief Reference page and cases closed or moved in RGS with incorrect test results. See Annex 4.10.15-2, Available courses and course textbooks where the training of managers will be available. The acting manager should be aware of the responsibility of the Manager for the review and termination of cases relating to the common community system. See IRM 4.10.15.10.4, Manager Incumbents cannot close a case on CEAS unless they have administrative privileges for the group. An individual shall not be authorised by both the investigator and the supervisor in the same In the case of short-term acting tasks (two weeks or less), the acting manager should contact FAS staff for assistance in moving CEAS cases. FAS employees can forward the case to the Close/Check Official screen on behalf of the manager or close the case if necessary. In the case of long-term acting tasks (more than two weeks), the acting manager may gain ceas access to the RGS Group as a manager for the purpose of reviewing and moving the electronic case. See IRM 4.10.15.3 (2), Request access to RGS and CEAS. Submit an edit application profile to OL5081 to change the user type to an administrator if the person has investigator privileges in the same group. Submit a change to the OL5081 application profile to add users to the group as an administrator if the person does not have access to the same group but has access to CEAS. Submit a request to access OL5081 to add a user to the group as an administrator if the person does not have access to any group on CEAS. Contact fas staff for help. Technical Services employees must proceed in the same way as specified in IRM 4.10.15.10, Case Disposition, with the following additions: Update the winding-up code for final closure on Form 5344, verify, print and save the form to CFDs. Archive unalranged cases if they are closed for appeal. For general work center cases, archive the case and update form 3198 to Non-CEAS when you close the case. See IRM 4.10.15.10.2, Examined Closures (Generic Workcenter) and Archiving Cases in RGS. See FREQUENTLY ASKED QUESTIONS - Technical Services. Electronic RGS case data is used by different stakeholders in the administration of tax laws and for various studies and references. These stakeholders include, but are not limited to: The Office of Government Accountability (GAO) Inspector General of Financial Administration (TIGTA) Department of Justice (TAS) Department of Justice (DOJ) Appeal EOAD is shared with various state and local tax authorities. For more information, see IRM 4.10.16, Examination of the Operational Automation Database (EOAD). The following web articles are quoted in this irm. For reference purposes, a brief description of each article is given. * Additional courses are available on the RGS Training website. **Indicates a link to an ITM course. Another manual on internal income

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