



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 26, 2023

Control Number: SBSE-04-0223-0011  
Expiration Date: 02-26-2025  
Affected IRM(s): 4.10.15

MEMORANDUM FOR AREA DIRECTORS, SB/SE FIELD EXAMINATION, AND DIRECTOR OF FIELD OPERATIONS, LB&I INTERNATIONAL INDIVIDUAL COMPLIANCE

FROM: Heather J. Yocum /s/ *Heather J. Yocum*  
Acting Director, Examination Field and Campus Policy

SUBJECT: Interim Guidance on Deleting Report Generation Software (RGS) Cases

**Purpose:** This memorandum issues guidance on deleting Report Generation Software (RGS) cases until [IRM 4.10.15](#), *Report Generation Software*, is published. Please ensure this information is distributed to all affected employees within your organization.

**Background:** RGS version 24.0, released on February 23, 2023, removed the capability for employees with RGS/CEAS manager and clerk permissions (e.g., group managers, secretaries, clerks, tax examiners) to delete cases from RGS and CEAS. Previously, if a case was created on RGS and CEAS in error, the group manager or administrative support staff could delete the case using the RGS Query tool. Additionally, examiners could use the RGS Query tool to delete RGS cases that were not on CEAS and had a hold code "F." With the release of RGS 24.0, only the RGS Functional Automation Support (FAS) staff can delete RGS and CEAS cases using the CEAS Administrative tool.

**Procedural Change:** The procedures for deleting RGS cases are outlined in [Attachment - Interim Guidance: SBSE-04-0223-0011](#).

**Effective Date and Effect on Other Documents:** This guidance is effective immediately and will be incorporated into [IRM 4.10.15](#) within two years from the date of this memorandum.

**Contact:** Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Examination General Processes.

**Distribution:** IRS.gov (<https://www.irs.gov>)

**Attachment:** Interim Guidance: SBSE-04-0223-0011

**Attachment - Interim Guidance: SBSE-04-0223-0011**

**The following changes are hereby effective February 26, 2023 for IRM 4.10.15**

**4.10.15.5  
Creating Cases**

(6) Paragraph 6 is deleted.

**4.10.15.5.2  
Deleting Cases**

(1) Cases created in error on RGS and CEAS must be deleted. To delete a case created in error, the group must send an email to the [RGS FAS staff](#) requesting the case be deleted.

**Note:** RGS cases for surveyed returns must not be deleted.

(2) Managerial approval is required for all case deletion requests. The group manager can email FAS directly to request the case deletion or the examiner/administrative support staff can obtain managerial approval to delete the case by email and then forward the approved deletion request to FAS.

(3) The email to FAS must include a narrative explaining why the case needs to be deleted (e.g., wrong TIN used, wrong tax period established). The FAS staff will not delete a case unless it is clear the manager approved the deletion request and a valid reason for deleting the case is provided.