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Department of the Treasury
Internal Revenue Service

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EFFECTIVE DATE

(03-02-2020)

PURPOSE

- (1) This transmits revised IRM 4.10.15, Examination of Returns, Report Generation Software (RGS).

MATERIAL CHANGES

- (1) Removed all references to FAST as FAST support was disbanded.
- (2) Removed all references to Form 4318-OA which is no longer used in SB/SE Field Examination.
- (3) Significant changes to this IRM are listed in the table below.

IRM Section and Title	Description of Change
4.10.15.2.1, CEAS Inventory Management	Added information for when a user leaves their assigned field examination group.
4.10.15.7.9.3, Lead Sheets	Updated information on issue lead sheets stored in RGS.
4.10.15.7.19, Office Documents and Case File Documents	Updated information on case file size. Added information on saving executed consent forms.

- (4) Minor editorial changes have been made throughout this IRM. Website addresses, IRM references, and form references were updated as necessary.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 4.10.15, dated September 21, 2018.

AUDIENCE

Small Business and Self-Employed (SB/SE) Field Examination employees and Large Business and International (LB&I) Withholding & International Individual Compliance (WIIC) employees using Report Generation Software (RGS) and Correspondence Examination Automation Support (CEAS).

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4.10.15

Report Generation Software

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4.10.15.1
(09-21-2018)
Program Scope and Objectives

- (1) *Purpose.* This IRM section describes basic responsibilities related to Report Generation Software (RGS), which is used during the examination process to:
 - Compute corrected tax, penalties and interest
 - Generate examination reports and supporting schedules
 - Generate various published forms and letters
 - Store case documents, including reports, lead sheets, workpapers, letters and other electronic documents critical to the case
 - Post examination results and archive cases
- (2) *Audience.* These procedures apply to Small Business and Self-Employed (SB/SE) Examination - Field employees and Large Business and International (LB&I) Withholding & International Individual Compliance (WIIC) employees using RGS and Correspondence Examination Automation Support (CEAS).
- (3) *Policy Owner.* The Director, Examination - Field and Campus Policy, who is under the Director, Headquarters Examination, owns the policy in this IRM.
- (4) *Program Owner.* The RGS program is owned by SB/SE Technology Solutions.
- (5) *Contact Information.* To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section - Outside of Clearance.

4.10.15.1.1
(09-21-2018)
Background

- (1) The use of RGS and CEAS is mandatory for specific tax returns and business units.
 - RGS, an audit software program that is installed on a user's hard drive, supports an electronic case file and is used from pre-audit through case closure.
 - CEAS, a web-based application, stores electronic RGS cases and supports case retrieval, assignment, transfers and closures from the group and includes functionality for online manager case reviews.
 - Users with access to CEAS can use RGS either connected to CEAS (Map to Network checked) or not connected to CEAS (Map to Network not checked).
 - Users without access to CEAS can only use RGS as a stand-alone program.
- (2) RGS is comprised of four workcenters:
 - Form 1040 workcenter
 - Form 1120 workcenter
 - Form 1120S/1065 workcenter
 - Generic workcenter

4.10.15.1.2
(09-21-2018)
Responsibilities

- (1) The Director, Headquarters Examination, is the executive responsible for providing policy and guidance for field employees and ensuring consistent application of policy, procedures and tax law to effect tax administration while protecting taxpayers' rights. See IRM 1.1.16.3.5, Headquarters Examination, for additional information.
- (2) The Director, Examination Field and Campus Policy, reports to the Director, Headquarters Examination, and is responsible for the delivery of policy and guidance that impacts the field examination process. See IRM 1.1.16.3.5.1, Field and Campus Policy, for additional information.

- (3) Field Examination General Processes (FEGP), which is under the Director, Examination - Field and Campus Policy, is the group responsible for providing policy and procedural guidance on standard examination processes to field employees. See IRM 1.1.16.3.5.1.1, Field Exam General Processes, for additional information.
- (4) All examiners must perform their professional responsibilities in a way that supports the IRS Mission. This requires examiners to provide top quality service and to apply the law with integrity and fairness to all.
- (5) Income tax examiners, their managers and clerical support staff should thoroughly acquaint themselves with the procedures and information contained in this IRM.

4.10.15.1.3
(09-21-2018)

Program Reports

- (1) Area Functional Automation Support (FAS) staff can create various reports by area. Reports address:
 - Cases that have been closed on Examination Returns Control System (ERCS) to Centralized Case Processing (CCP), but have not been closed to CCP on RGS.
 - Cases that have been closed on ERCS to Technical Services, but have not been closed to Technical Services on RGS.
 - Cases that have been closed on Audit Information Management System (AIMS), but remain open on RGS.
 - Cases open on RGS, but there is no record on ERCS in status 12-18.
 - Cases open on ERCS in status 12-18, but not open 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 over 50 MB).
- (2) Annually, FEGP will recertify every employee who has "CEAS Universal Access" (IRM 4.10.15.3 (4)) to ensure the employee still has a business need for access.

4.10.15.1.4
(09-21-2018)

Acronyms

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Definition
AIMS	Audit Information Management System
BMF	Business Master File
CCP	Centralized Case Processing
CDE	Compliance Data Environment
CEAS	Correspondence Examination Automation Support
CFD	Case File Documents
CFOL	Corporate Files On Line
EIN	Employer Identification Number

Acronym	Definition
EOAD	Examination Operational Automation Database
ERCS	Examination Returns Control System
FAC	Functional Automation Coordinator
FAS	Functional Automation Support
FEGP	Field Examination General Processes
IDR	Information Document Request
IMF	Individual Master File
IMS	Issue Management System
IRDM	Information Return Document Matching
IRP	Information Returns Program
IRMF	Information Returns Master File
LSIRG	Lead Sheet Issue Reference Guide
MFT	Master File Tax
NAICS	North American Industry Classification System
NRP	National Research Program
OD	Office Documents
OVDI (or OVDP)	Offshore Voluntary Disclosure Initiative\Program
PBA	Principal Business Activity
PSD	Portable Storage Device
PSP	Planning and Special Programs
PTIN	Preparer Taxpayer Identification Number
RCCMS	Reporting Compliance and Case Management System
RGS	Report Generation Software
RTF	Return Transaction File
SAIN	Standard Audit Index Number
SEE	Symantec Endpoint Encryption
SBU	Sensitive But Unclassified
TBC	To Be Completed
TSC	Technical Services Codes
UIL	Universal Issue List
UNAX	Unauthorized Access
WU	Work Unit

4.10.15.1.5
(09-21-2018)

- (1) The following table lists commonly used terms and their definitions used throughout this IRM.

Terms

Term	Definition
Archives	CEAS storage of closed RGS cases.
Correspondence Examination Automation Support (CEAS)	Web-based application to support Campus and Field Examination case work. See IRM 4.10.15.1.1, Background, for further details.
CEAS View Case	Function for the viewing of certain case information stored on CEAS. However, no changes can be made to the case information or the files.
CEAS Notes	Function that allows for making notations on a case on CEAS. There are two types of notes in CEAS: action notes and non-action notes.
Examination Operational Automation Database (EOAD)	Data that tracks examination results by issue.
Examiner	Revenue agents and tax compliance officers/tax auditors located in one of the seven SB/SE Field Examination areas, SB/SE Speciality or LB&I, who conduct field examinations of income or speciality tax returns filed by individuals, small businesses, and other entities to ensure compliance with Federal tax laws.
File server	Term sometimes used interchangeably with “CEAS” in RGS.
National Research Program (NRP)	Program that provides a statistically valid representation of the filing and payment compliance of taxpayers.
OL5081	Application used to request access to information systems and applications.
Report Generation Software (RGS)	Audit software used by Examination. See IRM 4.10.15.1.1, Background, for further details.

4.10.15.1.6
(09-21-2018)

Related Resources

- (1) RGS Support consists of *FAS staff*, CCP Functional Automation Coordinators, and the Customer Service Liaison team. See IRM 4.10.15.1.6.1, User Support for RGS and CEAS.
- (2) The *RGS Website* is the main online resource for all employees who use RGS and CEAS. The website contains a variety of information to assist users such as news articles, frequently asked questions, contacts, training material and quick reference guides.
- Web articles referenced throughout this IRM are listed in Exhibit 4.10.15-1, RGS Articles. A description of the article is available in the exhibit.
 - RGS training modules are listed in Exhibit 4.10.15-2, Available Courses and Course Books. The training is available on the RGS website, Integrated Talent Management (ITM), and Electronic Publishing.

Note: Newly hired examiners receive RGS training for Form 1040 returns during their initial training. Training for BMF returns (Form 1120, Form 1120S, and Form 1065) is normally delivered in workshops provided by FAS staff or the on-the-job instructor.

- (3) The IRMs in Part 4, Chapter 10 (see table below) contain many of the procedures and guidelines examiners will use related to RGS.

IRM	Title	Guidance for
IRM 4.10.6	Penalty Considerations	Recognizing, developing and finalizing penalty determinations; discusses common taxpayer defenses, and furnishes guidelines for documenting the workpapers.
IRM 4.10.8	Report Writing	Preparing reports of audit findings, in terms of content and format; also provides instructions for some case closing requirements.
IRM 4.10.9	Workpaper System and Case File Assembly	Developing lead sheet and workpaper content and workpaper and case file organization. These guidelines are provided to promote quality and consistency in the preparation and completion of lead sheets, workpapers, and case files.
IRM 4.10.10	Standard Paragraphs and Explanation of Adjustments	Using standard paragraphs and explanation of adjustments that specify reasons for the examiner's adjustment in a particular situation. Standard explanations are given an explanation number and listed under a common category.
IRM 4.10.16	Examination Operational Automation Database (EOAD)	Completing required EOAD data fields using RGS.

- (4) In addition to the list in the table above, there are other relevant IRMs examiners will use, including, but not limited to:

- 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

4.10.15.1.6.1
(03-10-2015)

**User Support for RGS
and CEAS**

- (1) Each SB/SE area *FAS staff* supports users located within their specific geographical area. The LB&I WIIC *FAS staff* supports users throughout the country. The Functional Automation Coordinator's (FAC) primary role is to maintain user access to CEAS through the OL5081 application. FAS staff duties include:
 - Troubleshooting RGS and CEAS issues (NOT technical tax issues);
 - Providing education on the use of RGS/CEAS processes and procedures in the classroom or other settings;
 - Interacting with other functions including CCP, Technical Services, Appeals, and IT Desktop Support; and preparing monitoring reports for the area.
- (2) CCP Functional Automation Coordinators support the users in CCP.
- (3) The Customer Service Liaison team (Technology Solutions, RGS Support) supports FAS through a variety of programs and ensures all users have the RGS tools and training necessary to perform their duties. The group's responsibilities include the following:
 - Developing and delivering RGS/CEAS training for users;
 - Coordinating independent testing of RGS versions and identifying programming changes to improve the functionality of the program;
 - Coordinating with other teams to support RGS such as Exam Policy, NRP, EOAD, CCP, and IT.

4.10.15.2
(09-21-2018)

**Requirements to Use
RGS and CEAS**

- (1) Small Business/Self Employed (SB/SE) Examination-Field employees (including office audit) and Large Business and International (LB&I) Withholding & International Individual Compliance (WIIC) employees are required to use RGS and CEAS (See IRM 4.10.15.1.1, Background) for all examined cases for the following return types:
 - Form 1040, U.S. Individual Income Tax Return, Form 1040A, U. S. Individual Income Tax Return, and Form 1040-EZ, Income Tax Return for Single and Joint Filers With No Dependents
 - Form 1065, U.S. Return of Partnership Income
 - Form 1120, U.S. Corporation Income Tax Return
 - Form 1120S, U.S. Income Tax Return for an S Corporation
 - Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)
 - Form 1040NR, U.S. Nonresident Alien Income Tax Return, (WIIC examiners only)

Note: Form 1040NR is created by selecting the Form 1040 form type. For additional guidance, see *How to use RGS for 1040NR*.

- (2) The *FEGP Program Manager* must approve any exceptions to the above requirement other than Grand Jury cases

Note: For Grand Jury cases, any work completed prior to convening the Grand Jury and information that is a matter of public record must remain on CEAS and be kept separate from work completed during the Grand Jury. See IRM 25.1.5.3, Cooperating Grand Jury Examiner/Revenue Officer Procedures, for additional information. Once the Grand Jury is convened, any work completed during the Grand Jury phase of the investigation, must be in a separate offline RGS account and not on CEAS. Examiners must backup the

offline RGS account to a portable storage device (PSD) and maintain the PSD in a secured workspace that meets the requirements of IRM 10.2.14.5.2(3), Other Access Controls.

- (3) Other programs and business units have specific requirements:
- Specialty Tax examiners working income tax returns may use RGS in a stand-alone mode (i.e., offline).
 - Examiners working National Research Program (NRP) cases are required to use RGS and CEAS for the NRP primary and related cases. See also IRM 4.22.6, National Research Program, Examination of Individual Income Tax Returns.
 - LB&I domestic examiners who use RGS in a stand-alone mode (i.e., offline), are required to insert the RGS data file into the Issue Management System (IMS).
 - LB&I tax computation specialists are required to use RGS and CEAS for WIIC offshore voluntary disclosure cases only.
 - Tax Exempt and Government Entities (TE/GE) examiners who use RGS in a stand-alone environment (i.e., offline), are required to insert the RGS data file into the Reporting Compliance and Case Management System (RCCMS). See also IRM 4.71, Employee Plans Examination of Returns, IRM 4.75, Exempt Organizations Examination Procedures, IRM 4.81, Tax Exempt Bonds (TEB) Examination Program and Procedures, and IRM 4.86, Indian Tribal Governments (ITG) Procedures.

4.10.15.2.1
(03-02-2020)
**CEAS Inventory
Management**

- (1) The examiner's CEAS inventory must match their ERCS inventory for cases required to be on RGS and CEAS. The examiner must create cases on RGS within two weeks of updating the case to status code 12 on AIMS.

Exception: For Offshore Voluntary Disclosure Initiative\Program (OVDI\OVDP) cases, **at least one year** must be established on RGS within two weeks of when the OVDI\OVDP case is updated to status code 12 on AIMS. When it is determined that the case will close as an examined closure, all years are required on CEAS.

- (2) CEAS users must back up their RGS inventory to the CEAS file server weekly. However, to ensure the most recent data is available on the CEAS file server, it is highly recommended that examiners complete a backup to the file server daily. A backup must be completed prior to any planned absence (e.g., annual leave, etc.). An inventory backup is important to safeguard the contents of each case and ensure the current case is available for electronic review. When a case is backed up, all files (Word®, Excel®, Access®, Adobe®, etc.) stored within Office Documents (OD) and Case File Documents (CFD) are included in the backup. See IRM 4.10.9.7.7 (3), Workpapers: Documenting Issues. A record of case backups is available in CEAS.

Caution: Close any documents associated with any case before starting a backup to the file server.

Reminder: CEAS users can back up their RGS inventory to their hard drive in addition to the required backup to the CEAS file server.

- (3) Case inventory must be moved when an examiner leaves their assigned group. If an examiner:

- moves to another field examination group within the same area and the case inventory is transferring to the new group, refer to *Moving to a New RGS Group* for instructions.
- leaves their revenue agent or tax compliance officer position, moves to another area, or moves to another business function, the examiner must move their entire RGS inventory to CEAS and verify all cases were properly moved and no “M” hold codes exist.
- is unable to move the inventory, managers should refer to *Retrieving RGS Cases from Separated Employee’s Computer* for additional information.

4.10.15.2.2
(09-21-2018)

Work Stoppage in RGS

- (1) The *FAS staff* (see IRM 4.10.15.1.6.1, User Support for RGS and CEAS) should be contacted for assistance when an RGS or CEAS issue cannot be resolved. The employee should document the problem in the case activity record including the contact with FAS staff.
- (2) Generally RGS issues do not cause a work stoppage for all cases being worked in RGS. Examiners may still access other taxpayer’s data and complete workpapers for other taxpayers while an issue is being reviewed by FAS.

Reminder: If a user’s CEAS account is locked, disabled, or deleted, the user can continue to work in RGS. Access RGS offline by clearing the “Map to Network” box while the account is being reactivated. These situations do not constitute a work stoppage. See *Account Access*.

- (3) *FAS staff* or Information Technology (IT) should be contacted immediately if the RGS program stops functioning on the hard drive.

4.10.15.3
(09-21-2018)

Requesting Access to RGS and CEAS

- (1) There are three types of OL5081s to access RGS and/or CEAS. Generally, users only request one type of access with an OL5081:
 - CEAS-[Area or NRP] (CEAS)
 - RGS_AD_Group
 - CEAS-View Case Read-Only Field NRP (CEAS) .
- (2) A “CEAS-[Area or NRP] (CEAS)” OL5081 is required to use RGS with CEAS to back up, assign, close, archive, and retrieve RGS cases. An RGS group number is assigned to any group moving cases on CEAS. The *Employee Group Code Contact List* provides RGS groups within SB/SE. A separate OL5081 is required for an NRP account. Users must be trained on RGS and CEAS prior to being granted access (See IRM 4.10.15.1.6, Related Resources). See *OL5081 Instructions for RGS Access* and IRM 4.10.15.8, CEAS Tools.
 - a. The permission level requested for CEAS access must ensure users are provided only the privileges necessary to accomplish their normal and recurring work assignments. For exceptions to these permission levels, contact the *FEGP Program Manager*. CEAS has three permission levels: Manager, Examiner, and Clerk. These terms will be used throughout this IRM. An individual cannot have more than one permission level in each RGS group. The following table identifies the CEAS permission level allowed based on the user’s primary duties.

CEAS Permission Levels	Description
Manager	Managers, acting managers, and territory managers in Exam Field and lead tax examiners in some CCP groups.
Clerk	Secretaries, clerks, audit accounting aides (in some groups), tax examiners (in some groups), and reviewers in Technical Services who broker work between areas using RGS.
Examiner	Revenue agents, tax compliance officers, tax auditors, audit accounting aides (in some groups), tax examiners (in some groups), and Technical Services reviewers.

- b. A user must login to CEAS through RGS at least every 45 days or the account will be disabled. Once disabled, an OS GetServices ticket is required to re-activate the account. If users also have an NRP account, they must also log into the NRP account at least every 45 days.
 - c. After 60 days of inactivity, the CEAS account is deleted and a “modify” OL5081 is required to regain access.
- (3) A “RGS_AD_Group” OL5081 is required to access RGS in a non-CEAS environment (i.e. stand-alone or offline). This application grants access to RGS on the user’s hard drive, it does not grant access to CEAS. The OL5081 should be approved before installing the program.
- (4) A “CEAS-View Case Read-Only Field NRP (CEAS)” OL5081 is required to access “CEAS Universal Access” for specific user groups that do not have CEAS access through RGS. This OL5081 will not be approved for users who already have access to CEAS through RGS. Special instructions are required in the OL5081. See *OL5081 Instructions CEAS Universal Access to View RGS Cases*. Users must login to CEAS at least every 45 days or the account will be disabled. To determine if a user group is approved or if access can be granted, contact the *FEGP Program Manager*.

4.10.15.4
(09-21-2018)
Data Security

- (1) Taxpayer data should only be accessed when the information is needed to carry out assigned IRS tax administration duties. See IRM 10.5.5, IRS Unauthorized Access, Attempted Access or Inspection of Taxpayer Records (UNAX) Program Policy, Guidance, and Requirements. UNAX rules apply to any access of the CEAS server.

Note: For requests from a taxpayer or representative for case documents, see IRM 4.2.5.7, Requests for File and Workpapers.

- (2) RGS electronic case files (including lead sheets and workpapers) are stored on the user’s hard drive (C:\Users\[SEID]\Documents\RGS\Data). RGS users should ensure the Data folder is encrypted (initially, this folder is manually encrypted during examiner new hire RGS training). If a user’s computer is reimaged or refreshed, the user must ensure the RGS\Data folder is encrypted after that process. Contact *FAS staff* for assistance with encrypting the RGS\Data folder.

- (3) RGS data is also automatically saved to the user's hard drive (SBU Data) and must be timely deleted (See *Deleting RGS Case Records from SBU Data* for additional information):
 - a. When a document or file is deleted from OD or CFD, it is copied to a folder in the SBU Data folder. Users must delete these files when the case is closed from the group.
 - b. When a case is closed to the file server, a copy of the case is saved in a folder in the SBU Data folder. Users must delete these files 12 months after the case is closed from the group.

Caution: If a manager or secretary uploads a case that was previously downloaded from CEAS, a copy of the case is saved in a folder in the SBU Data folder and must be deleted.
- (4) If a case is moved to a location other than the fileserver (e.g., hard drive or PSD), it must be deleted from that location when no longer needed.
- (5) If the electronic RGS data is lost or becomes corrupt, **immediately** contact *FAS staff* for assistance. See IRM 4.10.15.1.6.1, User Support for RGS and CEAS, for contact information. If the data cannot be recovered, the examiner must recreate specific items so the case can be closed and Examination Operational Automation Database (EOAD) captured. See IRM 4.10.16.1.2, Capture of EOAD Data Using RGS, for the required fields that are captured. See IRM 4.10.15.7.13, Form 5344, for the required entries on Form 5344.
- (6) Users should close the RGS program at the end of every workday to prevent data loss due to software updates distributed through the night.

4.10.15.5 (09-21-2018) Creating Cases

- (1) Examiners should create cases while mapped to the network to establish the case on CEAS. Case building information may be available electronically from Compliance Data Environment (CDE). If available, the CDE case file must be downloaded and saved to the examiner's SBU Data folder. Only the person who downloaded the file from CDE can upload the file to RGS and CEAS.
 - Corporate Files On Line (CFOL) data populates Return Setup, Case Information and Contacts for Form 1040 cases. See *RGS, CFOL and IDRS*.
 - Business Master File (BMF) returns do not benefit from CFOL data population.
- (2) Examiners may create cases offline (not mapped to the network) when necessary. Cases created offline must be backed up to CEAS to establish the case on CEAS.

Example: If CEAS is down, the case can be created offline. Note: CDE case building information cannot be subsequently imported.

Example: If controls on a related individual return have been requested but not yet processed, the case can be created offline if needed immediately. Note: CFOL data will not populate Return Setup.

- (3) Examiners must retrieve cases from Query or Messages when the case already exists on CEAS (e.g., NRP cases, transfers, archived cases). See IRM 4.10.15.6, Assigning and Reassigning Cases.

Note: Cases returned to the examiner from the manager/clerk are merged through either Messages or Query. Do not restore the case by any other method unless directed by FAS staff.

- (4) Examiners must link multiple year cases together so all years are contained within the same folder. Multiple year reports can then be created and one lead sheet can be used for multiple years.
- (5) Examiners are required to make specific entries on the Create Case screen in special situations (e.g., Work Unit (WU) codes, 1040NR cases, Substitute for Return (SFR) indicator). See IRM 4.10.15.1.6, Related Resources, for additional instructions.
- (6) Cases created in error on RGS and CEAS must be deleted. See *Deleting Taxpayers from RGS* for additional information.

4.10.15.5.1
(09-21-2018)
Retrieving Closed Cases

- (1) Managers/clerks can retrieve closed cases from CEAS archives for claims, audit reconsiderations, and appeals requests. The case must be returned to archives the same day it is retrieved if it is not controlled by the group. Original audit data must NOT be altered.
 - a. If information from a prior audit is needed, the case may not need to be retrieved from archives. RGS users can view certain case information stored on the CEAS server using View Case, see *CEAS View Case*.
 - b. If the case is not controlled on ERCS, see *Working Cases Not Controlled by Your Group on ERCS*.
 - c. If the case is an audit reconsideration, see *Audit Reconsideration Cases*.
 - d. If Appeals requests assistance on a case which is NOT controlled by the group, see *Working Cases Not Controlled by Your Group on ERCS*.
 - e. If Appeals returns a case and releases control to the group, the manager/clerk must retrieve the case from archives and assign it to the examiner to continue the examination.
- (2) Users who have access to CEAS View Case can review case documents online. See IRM 4.10.15.3 (4), Requesting Access to RGS and CEAS, to determine if access can be granted and see IRM 4.10.15.8, CEAS Tools, for how to use CEAS to view case documents.

Note: The physical case often contains more information than the electronic case.

- (3) Users who do not have access to CEAS View Case must have appropriate authority to request case information.
 - a. If requesting a single RGS case, follow *Procedures to Request RGS Cases/Files*.
 - b. If requesting multiple cases (for example, a project), contact the *FEGP Program Manager* to establish a procedure.
 - c. If requesting EOAD data, contact the *EOAD analyst*.

4.10.15.6
(09-21-2018)
Assigning and Reassigning Cases

- (1) Normally examiners create their own cases in RGS. However, if the case was previously created, managers/clerks must assign or reassign the case to the examiner.
 - a. NRP key cases are created for the examiner and must be assigned in RGS by the manager/clerk.

- b. Cases previously created in the group must be assigned to an examiner. The examiner merges the case through either Messages or Query. Examiners must not restore the case from any other location unless directed by FAS.
 - c. Cases created in another group must be requested by the manager/clerk from the group where it is currently assigned on CEAS. See IRM 4.10.15.6.1, Transfers.
 - d. Archived cases must be retrieved by a manager/clerk and assigned to an examiner. For additional guidance, see *Audit Reconsideration Cases*.
- (2) To reassign a case, the current examiner must move the case to “Fileserver (Suspend)” BEFORE the case is reassigned, to ensure the new examiner receives the most current copy of the case.

4.10.15.6.1
(03-12-2015)
Transfers

- (1) Transfers within the SB/SE area: Once the current examiner moves the case to “Fileserver”, the manager/clerk reassigns the case to another group within the area. See IRM 4.11.29.10, Transfer of Return Within Area, for additional information.
- (2) Transfers out of the SB/SE area: Once the current examiner moves the case to “Fileserver”, the manager/clerk archives the case or forwards it to Planning and Special Programs (PSP), depending on local procedures. The receiving area will retrieve the case from archives and assign it when appropriate. See IRM 4.11.29.11, Transfer of Return Outside Area, for additional information.

Note: NRP cases must be transferred to the NRP Coordinator RGS group and not archived. The receiving area NRP coordinator will secure the case. See IRM 4.22.4.3.5, Transfers, for additional information.

- (3) Transfers from campus: Contact *FAS staff* to obtain a case from a campus.

4.10.15.7
(04-29-2011)
Entries in RGS

- (1) RGS is divided into multiple sections which require entries. This section expands on the requirements outlined in IRM 4.10.16, Examination Operational Automation Database (EOAD), for the collection of EOAD data.

4.10.15.7.1
(09-21-2018)
Case Information

- (1) Examiners must add or modify the data in Case Information as necessary or as indicated below:
- a. Taxpayer name: Update for separated taxpayers or taxpayers with multiple names. For examples, see the *FAQ for different last names*.
 - b. Taxpayer telephone number: Enter the most current telephone number. Multiple telephone numbers may be entered.
 - c. Taxpayer address: Enter all known addresses. The current address indicator must be set. If joint taxpayers are separated or divorced, enter addresses for each person using the primary or secondary address options.
 - d. Extended due date and received date: Enter appropriate dates.
 - e. Filing state and filing zip code: Enter appropriate information.
 - f. North American Industry Classification Code System (NAICS) code: Enter the code found on BMF returns (Form 1065, Form 1120, and Form 1120S).
 - g. Form type: Change if an adjustment is required for a line item that is not available on the original return filed. For example, change a Form 1040EZ to a Form 1040 to adjust Schedule C.

4.10.15.7.2
(09-21-2018)
Contacts

- (1) Examiners must enter return preparer information if disclosed on the return.
 - a. A “to be completed” (TBC) contact, populated by CFOL during case creation (see IRM 4.10.15.5, Creating Cases) must be updated with the preparer’s name and address.

Note: The TBC contact may be deleted if the preparer is also the representative and the “Representative is also the preparer” check box is selected.
 - b. “Illegible” is an acceptable entry if the name cannot be determined.
 - c. If only an employer identification number (EIN) is provided, enter 000-00-0000 as the preparer taxpayer identification number (PTIN).
- (2) Examiners must enter representative information from Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or other document.

Reminder: Update the Administrative screen under Workpapers/Adjustments after entering or revising a representative in order for the current representative information to display on the Form 4318, Examination Workpapers Index. See IRM 4.10.15.7.8, Workpapers/Adjustments - Administrative.

- a. Enter the name, address, phone number, and tax periods covered for each representative.
- b. When a taxpayer notifies the examiner that representation has been revoked, select the “Revoke Index” check box for the applicable tax period on the Contacts screen. Do not delete the entry in order to preserve the audit trail.
- c. Update the representative information as additional years are picked up for audit.

Note: Two contacts are not required on married filing joint returns when the information is the same on both Forms 2848.

- (3) Examiners should enter case contact and examination team member information, if applicable.

4.10.15.7.3
(09-21-2018)
Case History

- (1) SB/SE Examination-Field examiners use Form 9984, Examining Officer’s Activity Record, to document case activity per IRM 4.10.9.5, Activity Record.
- (2) Examiners may use Case History in place of Form 9984. Users (examiners, managers, reviewers, etc.) must use caution when using Case History because the entries can be lost.
 - a. Case History may also be used to enter information about third party contacts during the examination. Once data is entered, the Form 12175, Third Party Contact Report Form, can be created from the Reports menu.
 - b. Any comments added through “CEAS Notes” automatically insert into Case History. See IRM 4.10.15.8, CEAS Tools, and the quick reference guide *CEAS Notes*.
- (3) Examiners must create and save a Case History Report Adobe file each time an entry is made 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 saved per IRM 4.10.15.2.1 (2), CEAS Inventory Management.

Caution: “All” action dates must be included in any saved report as the file overwrites the previously saved document.

4.10.15.7.4
(03-10-2015)
Return Setup

- (1) Information from Form 1040, Form 1040A, and Form 1040-EZ is entered manually or populated by CFOL. For Form 1040NR, Form 1040-SS, Form 1065, Form 1120, and Form 1120S, information is entered manually. CFOL is not available for these returns. Examiners must:
 - a. Enter the data as required or verify the fields to ensure all are complete and correct even if there is no variance with CFOL data. Incomplete Return Setup, including the detail screens, may result in an incorrect report. For example, the student loan interest deduction requires that the total interest paid be entered in a detail screen for that return item. The total interest paid is not entered on the tax return and therefore not populated by CFOL.
 - b. Include changes posted to the taxpayer’s Master File account by a subsequent return, amended return, claim, prior adjustments, or examinations in the respective fields.
 - c. Ensure adjusted gross income, taxable income, credits, and total tax match the taxpayer’s account on Master File (use TXMODA).

4.10.15.7.5
(03-10-2015)
Shareholder and Partner Setup

- (1) Shareholder and partner information is entered in Shareholder Setup and Partner Setup respectively, in the Form 1120S/1065 workcenter. Examiners must enter Schedule K-1 information for each year for:
 - TIN
 - Name
 - Address
 - Ownership percentages

Note: The information above is required even if the audit results in a no change.

4.10.15.7.6
(03-10-2015)
Variance

- (1) Before issues are entered, examiners must run a variance analysis for Form 1040 and Form 1120 to verify the accuracy of the Return Setup data. Any differences to the computed amounts are shown in the variance column. All variances must be resolved or identified as a “true variance.”
 - Most variances result from input errors or incomplete data in Return Setup. Additional information may be required from the taxpayer to complete certain fields.

Note: A variance analysis must be run every time the Return Setup is modified.
 - Contact *FAS staff* for assistance in resolving variances.
 - A “true variance” may exist when there is a mathematical error or omission that was not corrected when the return was processed.

Note: Document the reason for the “true variance” in the workpapers or activity record.

- (2) Since a variance analysis is not available for Form 1120S and Form 1065, examiners must run the shareholder or partner distributive share computation and create an "All Items" report prior to entering any adjustments. Use this report to verify the accuracy of Return Setup and Partner/Shareholder Setup. Rename and save this shareholder or partner report to CFD as the variance report.
- (3) Examiners must save the final variance report to CFD and print a copy for the case file.

4.10.15.7.7
(11-21-2013)
**Information Document
Request (IDR)**

- (1) The optional IDR provides a properly formatted IDR. Examiners must save any electronic Form 4564, Information Document Request, issued to the taxpayer to CFD.
- (2) Examiners may create an IDR log report from the Reports menu.

4.10.15.7.8
(09-21-2018)
**Workpapers/
Adjustments -
Administrative**

- (1) Examiners must open and save the Administrative screen to populate the header information of the Form 4318, Examination Workpapers Index.
- Reminder:** Update and save after any revisions to a representative contact. See IRM 4.10.15.7.2, Contacts.

4.10.15.7.9
(09-21-2018)
**Workpapers/
Adjustments - Issues**

- (1) Examiners must create issues and properly complete required fields for a correct examination report and to capture data required per IRM 4.10.16, Examination Operational Automation Database (EOAD).

Note: The optional "Issue is completed" check box allows examiners to identify issues that are completed. This indicator also assists others performing in-process reviews.

- (2) To ensure accurate data capture, examiners must create separate issues for different line items on the tax return per IRM 4.10.16.1.2, Capture of EOAD Data Using RGS. This includes issues like not-for-profit activities (hobby losses), employee business expenses, fictitious Schedule C or F, rental expenses, etc. For example, examiners cannot use "net profit or loss" to combine all the issues and make only one entry/adjustment.

Exception: Items not detailed on the return can be one line item (issue) such as cost of goods sold and other expenses on Schedule C, F or E. On BMF returns, if there is a specific Standard Audit Index Number (SAIN) code for an item, it should be used. See IRM 4.10.15.7.9.2, Issue Codes.

- (3) Instructions for unique situations are posted on the *RGS website*. For example, delinquent or substitute returns, audit reconsiderations, not for profit activities, passive activities, alternative minimum tax, etc. require special procedures. See the *RGS Quick Reference Guides* web page, specifically under "Issue Specific" and "Special Procedures" for information.

4.10.15.7.9.1
(09-21-2018)
Issue Types

- (1) Examiners must select the correct issue type when creating an issue.

- **Administrative Issues** are automatically created by RGS (can also be added manually if necessary). Administrative lead sheets automatically insert into administrative issues. See IRM 4.10.9.6.1, Administrative Lead Sheets, for further details.
- **Classified Issue** must be selected for any issue identified during classification and marked on the classification checksheet. All issues (and only issues) on the classification checksheet must be created as classified issues in RGS. RGS assigns these issues a “Reference” code in the 4xx series beginning with issue 401 (issue 400 is the minimum income probe).

Note: --Classified issues cannot be deleted. If a classified issue will not be examined, complete the EOAD compliance information (Per Return/Per Exam, Reason Code, Categorization, etc.) and declassify it. NRP classified issues cannot be declassified.
 --Examiner identified issues during preplan are not classified issues.
 --Examiner identified issues from the minimum income probes are not classified issues.

- **Issue Resulting From Classified Issue** must be selected for any examiner identified issue which directly results from a classified issue. RGS assigns these issues a “Reference” code in the 5xx series.
- **New Issue** must be selected for any examiner identified issue which does not result from a classified issue. RGS assigns these issues a “Reference” code in the 5xx series.
- **Statutory Issue** is created by RGS when a tax computation is run. These issues cannot be deleted and are assigned a “Reference” code of 599.
- **General Income Issue** is created by RGS from examiner entries in “General Income” on the 1040 workcenter. These issues are assigned a “Reference” code in the 5xx series. See IRM 4.10.15.7.20, General Income.
- **Declassified Issue** is created by the examiner declassifying a classified issue.

4.10.15.7.9.2 (09-21-2018) Issue Codes

- (1) Individual Master File (IMF) issue or SAIN codes identify the issue examined and provide the issue name, form or schedule, and line number. The examiner must ensure the selected IMF/SAIN accurately reflects the issue being examined. For assistance, refer to the *RGS Issue Reference Guides (1040 and 1120)*. For NRP cases, refer to the NRP Issue Reference Guide on the *NRP website* under training.

- IMF codes for Schedules C or F are based on the order the schedule is attached to the return or as shown on a RTVUE (e.g., C1, C2, or F1).
- IMF codes for Schedules E represent the property NOT the schedule number (e.g., the first property is E1, the second property is E2, etc.).

Note: NRP uses Schedule E1 for all rental properties.

- (2) For a complete list of issue codes, see the following:

- 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, Sub Chapter S SAIN Codes
- BMF (1065) - IRM Exhibit 4.10.16-3, Partnership SAIN Codes

4.10.15.7.9.3
(03-02-2020)
Lead Sheets

- (1) SB/SE Field Examination lead sheets (stored in the C:\Program Files\RGS\lead sheets folder) must not be modified or converted to a different format within this folder.
- (2) Lead sheets are automatically inserted by RGS. Additional issue specific information is available in the *Lead Sheet Issue Reference Guide (LSIRG)*, which is a repository of audit steps, legal authorities, and links to numerous issue-specific workbooks.

Note: Lead sheets are not automatically inserted into statutory issues. Lead sheets and other documents manually inserted into a statutory issue are deleted each time a tax computation is run. Therefore, lead sheets and other documents for statutory issues should be inserted directly into OD so they are not accidentally deleted.

- (3) Issue lead sheets must follow the format in IRM 4.10.9.6.2.1, Issue Lead Sheet Format. RGS will populate certain fields when the lead sheet is saved within the issue. See *How does a lead sheet auto-populate in RGS?*
- (4) Lead sheets and other workpapers are stored in OD and CFD. See IRM 4.10.15.7.19, Office Documents and Case File Documents, for additional information.
- (5) Refer to the *Lead Sheets and Workpapers* website for additional information. Suggestions for the *LSIRG* can also be submitted through the website.

4.10.15.7.9.4
(04-29-2011)
Form 5701, Notice of Proposed Adjustments

- (1) Examiners may use Form 5701 to present an issue to a taxpayer. It is mainly used by LB&I examiners. Complete the following fields to generate the form:
 - 5701 No.
 - Date issued
 - Date due
 - Date received
 - Issued to
 - Proposed by

4.10.15.7.9.5
(03-10-2015)
Categorization

- (1) Examiners must categorize adjustments for all issue types, including declassified issues. The categorization must closely reflect the IMF/SAIN code. For example, management fees on a Schedule E must be categorized as rental expenses and not as other expenses. Refer to the *RGS Issue Reference Guides (1040 and 1120)* for help with categorization. For NRP cases, refer to the NRP Issue Reference Guide on the *NRP website* under training.
 - a. A Memo categorization is available for BMF returns only. Use a memo categorization for adjustments without a line item on the return, de minimis amounts and balance sheet account items. Memo adjustments may be used on no-change cases.
 - b. A de minimis categorization is available for individual returns. Use this categorization for issues (e.g., identity theft, innocent spouse, etc.) that must display on the Form 4318, but not the Form 4549, Income Tax Examination Changes. The de minimis categorization may not be used for an adjustment to a line item on an NRP return except in specific situations. Refer to the NRP Issue Reference Guide on the *NRP website* under training.

- c. Net adjustment categorizations are available for some issues but should rarely be used. Contact *FAS staff* for assistance. RGS does not provide a supporting schedule when this categorization is used and EOAD data is not properly reflected.

Note: The net adjustment categorization should be used only on specific NRP issues.

4.10.15.7.9.6
(03-10-2015)
**Adjustment Screen
Amounts**

- (1) The “Per return” amount must match the actual amount reflected on the return or as previously adjusted on Master File for the line number on the form or schedule. When warranted, adjust the original return amount by a processed amended return, claim, or prior assessment.
- (2) The “Per exam” amount is the amount determined in the examination for the specific line number on the form or schedule.
- (3) The “Agreed” amount is the amount of the adjustment the taxpayer agrees with. If the taxpayer does not agree to all or part of the adjustment, modify or remove the agreed amount. See IRM 4.10.8.5, Partially Agreed Cases.

4.10.15.7.9.7
(03-02-2020)
Reason Codes

- (1) Examiners must enter reason codes for all issues by selecting the best reason code from the drop-down menu. See IRM 4.10.16, Examination Operational Automation Database (EOAD).

4.10.15.7.9.8
(03-10-2015)
Rental Type Codes

- (1) Rental type codes are only required for Schedule E property income and expense issues. See IRM Exhibit 4.10.16-5, Rental Type Codes.

4.10.15.7.9.9
(03-10-2015)
**Universal Issue List
(UIL) Code**

- (1) Universal Issue List (UIL) codes are not required for SB/SE Examination and should not be completed. UIL codes are required for WIIC. Refer to the *WIIC UIL Codes* for a listing of UIL codes.

4.10.15.7.9.10
(03-10-2015)
**Form or Schedule and
Line Number**

- (1) Examiners must enter the Form/Schedule to reflect the form or schedule for the amount reported on the return.
 - a. Edit the information if the form/schedule is incorrect. For example, a fourth Schedule C would require editing the entry to “SCH C4.”
 - b. Use an “X” when there is not a form, schedule or line item on the return and the issue is categorized as memo or de minimis.
 - c. Use an “X” for all penalty issues.
- (2) Examiners must enter the line number to match the line number on the form or schedule.
 - a. Use “99” for all penalty issues when there is not a line item on the return and when the issue is categorized as memo or de minimis.
 - b. Use “98” for specific NRP adjustments. Refer to the NRP Issue Reference Guide on the *NRP website* under training.

4.10.15.7.9.11
(09-21-2018)

**North American Industry
Classification System
(NAICS) Codes**

- (1) Examiners must enter a NAICS code for all issues categorized as Schedule C or F. This code is also required on Form 1120, Form 1120S, and Form 1065 issues.

Note: NAICS codes replaced Principal Business Activity (PBA) codes starting in 1998.

- (2) Per Return

- a. Enter the NAICS code from the Form 1040 Schedule C or F. The NAICS code populates from Case Information on Form 1120, Form 1120S and Form 1065 returns.
- b. If the taxpayer did not enter a code, leave blank.

- (3) Per Exam

- a. If the per return code is correct, enter the same code in the per exam field.
- b. If the per return code does not accurately reflect the type of taxpayer's business, select a more descriptive code.
- c. Use "D" to remove a NAICS code when the ENTIRE Schedule C or F is being disallowed, including hobby loss cases. All line items on the Schedule C or F must then be set up as issues.

4.10.15.7.10
(09-21-2018)

**Workpapers/
Adjustments - Penalties**

- (1) Examiners assess penalties either on specific issues or the entire return. Refer to IRM 4.10.6, Penalty Considerations, and the IRM penalty handbook sections (IRM 20.1.2, Failure to File/Failure to Pay Penalties, IRM 20.1.3, Estimated Tax Penalties, and IRM 20.1.5, Return Related Penalties), for when to assert the appropriate penalties.

- a. Assert issue-related penalties (e.g., accuracy-related and fraud) within the issue in RGS. These penalties apply only on the tax related to that particular issue.
- b. Assert return-related penalties (e.g., failure to file, estimated tax and accuracy-related) through the workcenter menu. These penalties apply to the total corrected tax.

Note: Manually computed penalties should only be used in rare circumstances. See *Manually Computed Penalties* or contact *FAS staff* for assistance.

- (2) When penalties are asserted, examiners must create a separate issue in RGS to document the assertion of the penalty. Penalty issues are created using specific IMF/SAIN codes. See *Documenting Penalties* on how to create and categorize a penalty issue and see IRM 4.10.9.7.8, Workpapers: Documenting Penalties, for additional information.

4.10.15.7.11
(09-21-2018)

Tax Computation

- (1) Examiners must run a tax computation and/or share computation before generating an examination report.

- a. For Form 1040 and Form 1120 returns, run the Tax Computation.
- b. For Form 1120S returns, run the Pro Rata Share/Tax Computation.
- c. For Form 1065 returns, run the Distributive Share Computation.

- (2) Examiners enter required “Other Information” on the Form 1040 examination report in tax computation. See IRM 4.10.8, Report Writing, for specific situations.

Note: Other information for Form 1120, Form 1120S, and Form 1065 is entered on the “Create Report” screen.

- (3) Examiners must ensure the interest rate table in RGS is up-to-date before running a tax computation. Generally, interest should be computed and shown on a proposed deficiency report. If examiners are unable to compute interest, such as in the case of restricted interest, they must provide an explanation in the “Other Information” section of the Form 4549. At a minimum, the explanation should state “Interest, as provided by law, will be charged on the unpaid amount until it is paid in full.”
- a. See IRM 4.10.8.15.3.4 (5), Restricted Interest, for required comments on cases with restricted interest.
 - b. When IRC 6404(g) applies, the examiner must check the 6404(g) box in tax computation and a statement will print on the examination report. See IRM 20.2.7.8 (1), IRC 6404(g) Interest Suspension, for when 6404(g) applies.
- (4) A new tax computation is required if there are changes to Return Setup, the return received date, adjustments, or penalties.
- a. If a new tax computation is completed after the Form 5344 was validated, the Form 5344 must be revalidated.
 - b. If a new tax computation is completed after the Form 3198 was created, the Form 3198 must be recreated.

4.10.15.7.12
(09-21-2018)
Reports

- (1) Examination reports are available from the Reports menu; the most commonly used are:

Form	Form Name
Form 4549	Income Tax Examination Changes
Form 4549-A	Income Tax Examination Changes (Unagreed and Excepted Agreed)
Form 4605	Examination Changes-Partnerships, Fiduciaries, S Corporations, and Interest Charge Domestic International Sales Corporations
Form 4605-A	Examination Changes-Partnerships, Fiduciaries, S Corporations, and Interest Charge Domestic International Sales Corporations

Form	Form Name
Form 2504 Note: Form 2504 reports the tax and penalties from Schedule H, Household Employment Taxes, Form 4137, Social Security and Medicare Tax on Unreported Tip Income, Form 8919, Uncollected Social Security and Medicare Tax on Wages, and Form 8959, Additional Medicare Tax.	Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment

- a. The reports are populated based on information entered in RGS. Examiners must ensure the report is accurate before issuing it to the taxpayer. Incorrect categorization or inaccurate per return and per exam amounts can result in an inaccurate report.
- b. Taxable income per return or as previously adjusted and tax shown on the return or as previously adjusted must match Master File. Examiner must verify these amounts using a current TXMODA.
- c. Examiners must save all reports issued to the taxpayer or representative to CFD. See IRM 4.10.8, Report Writing, for information required in a complete report. Refer to IRM 4.10.15.7.19, Office Documents and Case File Documents.

Reminder: Signed reports received by e-fax as Adobe documents must be saved to CFD. See *Fax Guidelines - Examination (02/2016)* for further information on faxed documents.

Note: If the signed agreement forms are scanned, only the first two pages of the report should be scanned and saved to CFD as the entire report should already be saved.

- d. Examiners should select the no-change report for Form 1040 and Form 1120 returns when applicable. For Form 1065 and Form 1120S cases, required no-change language must be manually input in the "Remarks" section on the "Create Report" screen. Refer to the FAQ for *No-Change Report for 1065 and 1120S Instructions*.
- e. Partially agreed cases require two reports. See *Partial Agreements and RGS*.

- (2) Form 4318 is available under "Workpaper/Adjustment" on the Reports menu and are populated based on information entered in RGS. Examiners must review the form and if any item needs to be modified, return to the appropriate screen within RGS. Examiners should only save the final version.

- a. A validated Form 5344 populates the total time.
- b. Representative contact information populates from the Administrative screen. See IRM 4.10.15.7.2, Contacts, and IRM 4.10.15.7.8, Workpapers/Adjustments - Administrative.
- c. Issues should be created from **Issues** on the workcenter menu. Do not add issues directly to the Form 4318.
- d. Miscellaneous issues for items such as workpaper organization can be added by selecting "Miscellaneous Issues" from the IMF/SAIN menu. See also *Creating Form 4318-600 Items*.

- e. Penalty issues are created using penalty IMF/SAIN codes. See IRM 4.10.15.7.10, Workpapers/Adjustments - Penalties.

4.10.15.7.13
(09-21-2018)
Form 5344

- (1) Examiners must ensure Form 5344, Examination Closing Record, is accurate and validated for all examined cases. Run the tax computation or distributive share computation before accessing the Form 5344. Review Items 12, and 15 for taxable returns and Item 34 for nontaxable returns) to ensure the correct tax, penalties, and credits are assessed or abated. Refer to Document 6209, IRS Processing Codes and Information, for identification of appropriate transaction, reference, penalty reference, and credit reference codes. Refer to the *Form 5344 Help Sheet* for assistance with individual entries.

- a. Examiners must preview and save Form 5344 to CFD after validation.
- b. Generally, no manual changes to the **printed** Form 5344 are permitted.

Exception: Manual changes are permitted if specifically outlined in another IRM such as IRM 4.8.5.2.2.1.1, Pre-Assessment Agreed Cases.

- c. The electronic Form 5344 must agree to the printed Form 5344 and the examination report.

Note: If a tax computation is run after the Form 5344 is validated, it removes the validation. Therefore the form must be revalidated.

- d. Technical Services and other groups, which access the RGS data, **must** review and revalidate the Form 5344 to ensure accuracy before closing.
- e. Partially agreed reports require one Form 5344 for the agreed portion and one Form 5344 for the unagreed portion. RGS only prepares a Form 5344 for the agreed portion of a partial agreement. See *Partial Agreements and RGS*, IRM 4.4.12.2, Partial Assessments, and IRM 4.4.12.5, Examined Closings.

4.10.15.7.14
(09-21-2018)
Other Closing Documents

- (1) Form 3198, Special Handling Notice for Examination Case Processing, partially populates based on information in RGS. Not all required information will populate, therefore examiners must complete or modify any fillable field in the Adobe file as necessary. Examiners must save the form to CFD.

Note: Complete the Form 3198 as the last step before closing the case. This ensures the most current and complete information will populate the form.

- (2) Form 3244-A, Payment Posting Voucher, is available for payments received from the taxpayer. If used, examiners must save a copy to CFD.

4.10.15.7.15
(09-21-2018)
Waivers

- (1) Examiners may access Waivers for miscellaneous forms not found elsewhere in RGS. If used, examiners must save a copy of the forms to CFD. Some of the forms included are:
 - Form 870, Waiver of Restrictions on Assessment & Collection of Deficiency in Tax & Acceptance of Overassessment
 - Form 2797, Referral Report of Potential Criminal Fraud Cases
 - Form 14039, Identity Theft Affidavit

4.10.15.7.16
(03-10-2015)
Compliance Evaluation

- (1) A Compliance Evaluation is required on all examined returns including no-change cases. Examiners must ensure the final compliance evaluation is validated, printed, and saved to CFD. See IRM 4.10.16, Examination Operational Automation Database (EOAD).

Reminder: Issues with incomplete compliance information can be identified with the “By Adjustment” view. This view displays a red exclamation mark by the issue if it is incomplete.

4.10.15.7.17
(09-21-2018)
Correspondence

- (1) Examiners may access Correspondence to prepare letters that are populated based on information entered in the case in RGS.

Note: The most current version of the letter must be issued to the taxpayer. When using a letter within RGS, confirm it is the most current version from the *Electronic Publishing website*.

- (2) Examiners must save communications with the taxpayer, representative, or a third party to CFD, whether or not the documents were created in RGS. E-mails should be saved using Adobe. See *Saving Emails in RGS*.

Caution: IRS employees can 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, Electronic Mail and Secure Messaging; and IRM 10.5.1.6.8.1, Emails to Taxpayers and Representatives.

- (3) Examiners must save any taxpayer letter to be issued by CCP to CFD.

4.10.15.7.18
(09-21-2018)
Installment Agreement

- (1) Examiners may create Form 433-D, Installment Agreement, in RGS. The form is populated based on information initially entered in RGS as well as financial and employment information that is added on the installment agreement screen. Examiners must verify the populated information and add additional information to the form as required. See IRM 4.20.4.5, Completing Form 433-D, Installment Agreement, for additional information.

4.10.15.7.19
(03-02-2020)
**Office Documents and
Case File Documents**

- (1) Examiners should use electronic lead sheets provided in RGS and create electronic workpapers for all cases worked in RGS and save them to OD. See also IRM 4.10.9, Workpaper System and Case File Assembly. NRP has specific requirements for electronic lead sheets and workpapers.

- For individual tax NRP cases, see IRM 4.22.4.3.1 (5), Scope and Depth of Examinations, Required Workpaper Documentation.
- For employment tax NRP cases, see IRM 4.22.10.5, NRP Examination Lead Sheets.
- For corporate tax NRP cases, see IRM 4.22.11.2, Electronic Case Files for the Key Case and Related Returns.

- (2) Documents received from taxpayers and third parties should only be saved to OD if they add merit or value to an issue or the case. See *Files in Office Documents*. This ensures that the information is saved when backed up to CEAS and is available for reviewers. For example, the following items should be saved to OD:

- a. Workpapers and files that establish whether an issue is properly reported [copies of taxpayer documents (contracts, invoices, etc.) as well as examiner-created files (pictures, web pages, etc.)].
- b. Taxpayer records that support adjustments.
- c. Anything available in an electronic format, including summonsed information, that supports adjustments.

Reminder: Unnecessary information should not be saved to the electronic case file. Examiners should exercise good judgment when including information in their case files. All documents included in the electronic case file should add merit or value to the issue or the case. For example, source files, such as taxpayer original accounting software data, should not be saved in RGS. Data exported from the software and used in the examination should be saved. See IRM 4.10.9.7.11.1, Electronic Accounting Software Backup Data Files and Spreadsheets.

- (3) Documents in compatible file formats (Word, Excel, Access, and Adobe) will display in OD. Whenever possible, examiners should convert non-compatible file types to Adobe. Files that cannot be converted should be stored in a subfolder of OD to minimize compatibility issues. Access these types of files through Windows® Explorer. See *Files in Office Documents*.

Note: Examiners should not insert documents with macros into an issue as the macro will not function properly if the document is opened within the issue. Documents with macros can be inserted into OD where the macro will function properly when the file is opened.

- (4) Examiners must ensure lead sheets, workpapers, and other supporting documents in OD and subfolders are named properly. See *Lead Sheets and Workpapers in RGS* for inserting, renaming and deleting files.
 - a. Begin the file name with the three-digit issue “Reference” code (e.g., 402, 501)
 - b. Rename generic lead sheets to a specific issue number and name
 - c. Do not use special characters or symbols, except for dashes, parenthesis, and underscores, in the file name

Note: The new name populates the footer of the lead sheet after the issue is saved.

- (5) Examiners must save Adobe documents generated by RGS (e.g., Form 4549, Form 4564, Form 5344, variance reports, letters, etc.) to CFD. Letters and forms downloaded from the Electronic Publishing website should also be saved to CFD.

Note: Examiners should include scanned copies of executed consent documents in CFD (see IRM 25.6.22.2.1 (12), Assessment Statute Extension). If the executed consent forms are signed using digital signatures, the fully executed consent must be saved in CFD (see IRM 25.6.22.5.12 (1)(e), Examiner’s Responsibility after Receipt of Consent).

- a. Adobe Acrobat forms generated by RGS may have fillable fields that should be completed or updated before printing or saving.

- b. Do not change the non-fillable information on the Adobe documents generated by RGS. If additional fillable fields need to be added, use forms from the Electronic Publishing website.
 - c. Do not save publications and informational notices.
- (6) Examiners should be aware of the size of a case in RGS. Cases larger than 17MB take longer to merge, back up, and move to CEAS, which impacts all functions that handle the case. In addition, case data can be lost or corrupted if a transmission is interrupted. Examiners should take appropriate steps to reduce the size of individual files saved in RGS. Taking the following actions will help minimize the size of the case file and reduce the risk of data loss.
- a. Delete unnecessary files from OD and CFD including multiple copies of variances, unissued reports, unused lead sheets, etc.
 - b. Reduce file size, including scanned documents, whenever possible (see *Reducing File Size of a Case on RGS*).
 - c. Store documents over 5 MB on a PSD unless they are a critical to, or support the results of, the examination. Symantec Endpoint Encryption (SEE) is used to encrypt the PSD. If the file must be stored in RGS, it should be zipped using a compatible version of SecureZIP®. Save the zipped file rather than the original source file in RGS.
- (7) Examiners must preserve original lead sheets, workpapers, and other related documents for purposes of an audit trail. Do not modify or delete an originating examiner's files. To safeguard the original documents, move them to a subfolder under OD or CFD. For additional guidance, see *Audit Reconsideration Cases*.
- (8) Technical Services staff should include their workpapers and documents associated with the case in OD or CFD.

4.10.15.7.20
(09-21-2018)
General Income

- (1) Examiners may use the "General Income" option on the workcenter menu under "Special Applications" to reconcile Information Returns Program (IRP) and Information Returns Master File (IRMF) income items (e.g., interest income, wages, etc.) to the tax return. RGS automatically creates a new issue for any adjustments identified in General Income.

4.10.15.8
(09-21-2018)
CEAS Tools

- (1) CEAS users can view summary information for any case on CEAS. In addition, the files saved in OD and CFD can be opened but not modified. Under "View Case Detail History", users can view the date and time history of RGS case backups/moves, archives and retrievals from archives for the last six months.
- (2) CEAS users may access cases through "View Case" in RGS or the "CEAS Universal Access" web application using a taxpayer identification number. See *CEAS View Case* for further details.
- a. Area CEAS users may view open and closed cases in the SB/SE areas and WIIC.
 - b. NRP CEAS users may view open and closed cases in the different NRP studies.
- (3) CEAS users may view or add action or non-action notes on the case through CEAS "View Action Notes." See also *CEAS Notes*.

- a. Action notes must not be input on a case that is no longer open in the group. Non-action notes can be used instead but should not be used if the case is archived.
 - b. Action notes must be closed by the manager or the examiner assigned to the case before the case is moved to another group.
- (4) CEAS users may use **Query** to view, update, merge and delete cases. Case data (e.g., status code, statute date, etc.) on CEAS may be updated on the **Query Group Inventory** or **Case Summary Record** screens.
 - (5) CEAS users may use **View RTF** (Return Transaction File) to view CFOL data that has not been downloaded to the hard drive.
 - (6) Specific inventory reports for a group are available through the CEAS "Reports" based on user permissions.

4.10.15.9
(09-21-2018)
Generic Workcenter

- (1) Examiners may use the generic workcenter to manage lead sheets and workpapers, and to back up to the file server for cases not required to be on RGS and CEAS. RGS does not compute tax for any of these forms.

Note: If a case is created using a form type other than stated in IRM 4.10.15.2, Requirement to Use RGS and CEAS, RGS creates the case using the generic workcenter.

- (2) Examples of returns that may be created in the generic workcenter include:
 - Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return
 - Form 941, Employer's Quarterly Federal Tax Return
 - Form 945, Annual Return of Withheld Federal Income Tax
 - Form 1040, U.S. Individual Income Tax Return (**fiscal year only**)

Note: Examiners can create the tax return as a calendar year Form 1040 to calculate the tax for a fiscal year return. Contact *FAS staff* for assistance.

 - Form 1041, U. S. Income Tax Return for Estates and Trusts
 - Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties

Note: Form 8278 can be used when the penalty cannot be part of the income tax case. See *Form 8278 Penalty Cases*.
- (3) Lead sheets and workpapers can be manually inserted into issues or OD. See IRM 4.10.15.7.19, Office Documents and Case File Documents.
- (4) Tax computations are not available in the generic workcenter. All reports prepared outside of RGS should be saved to OD or CFD.
- (5) Form 5344 can be completed in RGS and validated by the examiner.
- (6) See IRM 4.10.15.10.2, Examined Closures (Generic Workcenter), for cases closed using the generic workcenter.

4.10.15.10
(03-10-2015)
Disposition of Cases

- (1) It is the responsibility of all examiners, Technical Services reviewers, managers and clerks to ensure RGS cases are closed properly. If cases are not closed properly at each of these levels, incorrect assessments or delays in processing may occur. See *Cases Closed or Moved in RGS with Incorrect Exam Results*.
- (2) To identify the correct closing RGS group in CEAS, use the following links:
 - *CCP Groups*
 - *Technical Services Codes (TSC) Listing*
 - *NRP website*
- (3) The electronic RGS record should be closed at the same time the physical case file is shipped.
 - a. For cases on CEAS, move the case to the file server.

Note: A copy of the case is automatically saved in the user's Sensitive but Unclassified (SBU) Data folder when the case is moved to the file server. See IRM 4.10.15.4, Data Security, regarding case retention.
 - b. For cases not on CEAS (i.e. stand-alone or offline), move the case to the SBU Data folder on the hard drive.

4.10.15.10.1
(09-21-2018)
**Examined Closures
(Forms 1040, 1120,
1120S, 1065, and
1040NR)**

- (1) Examiners must delete unnecessary files saved in OD or CFD before closing the case to the file server. See IRM 4.10.15.7.19, Office Documents and Case File Documents.
- (2) Examiners must back up their inventory to the file server before closing the case to the file server.
- (3) When closing cases, examiners must ensure the most recent case data is moved to the file server successfully. If the case does not leave the Case Management screen, the electronic case data did not move to the file server and a hold code M will be placed on the case. See *Remove Hold Code M* to move the case to the server again.

Caution: Do not move cases without a stable network connection as data loss can occur. A wireless connection is generally not recommended, especially for large cases.

Reminder: An incorrect assessment may post to a taxpayer account if the most current electronic case data is not on the file server.
- (4) The manager/clerk must forward the case to CCP or Technical Services on CEAS and close the case on ERCS the same day. The case should also be shipped on the same day if possible.

Caution: Information Return Document Matching (IRDM) cases should be closed on ERCS first to ensure that the returns selected for sample review are updated correctly on CEAS.

 - a. The manager is responsible for ensuring the examiner successfully moved the case to the file server. See IRM 4.10.15.10.4 (3), Manager Review.

- b. The examiner certifies, and the manager initials, that the case has moved successfully by indicating on the Form 3198 the "Case forwarded to the file server/date."
 - c. CCP or Technical Services may return cases to the group if the RGS data is incomplete, inaccurate or corrupt. This includes not receiving the RGS data with the physical case. See IRM 4.10.15.4 (5), Data Security, regarding recreating cases.
- (5) If the physical case is split, the electronic case must also be split. For example, cases that include an unagreed year with a no-change or agreed year must be split. See IRM 4.10.8.6, Multi-Year Examination Cases with at Least One Agreed/No-Change Year and One Unagreed Year. See *CEAS and Splitting Case Files* for how to split a case in RGS.
 - (6) Surveyed claims (disposal code 34) can be created in RGS. Examiners should complete and validate the Form 5344 and close the case to the manager. Managers/clerks then close the case to CCP on CEAS. When the physical case ships, the case must be forwarded on CEAS. See IRM 4.10.2.5.5, Surveying Claims, for additional information.
 - (7) Archive Joint Committee cases on CEAS when closed from the group. See *Archiving Cases in RGS*.

4.10.15.10.2
(09-21-2018)
**Examined Closures
(Generic Workcenter)**

- (1) Examiners move cases created in the generic workcenter to the file server as any other case. On the Form 3198, indicate:
 - a. "Non-CEAS" for cases being sent to CCP (the case will be archived in the group).
 - b. "CEAS" for cases being sent to Technical Services (the case will be forwarded on CEAS).
- (2) Examiners must delete unnecessary files saved in OD or CFD before closing the case to the file server. See IRM 4.10.15.7.19, Office Documents and Case File Documents.
- (3) Examiners must back up their inventory to the file server before closing the case to the file server.
- (4) Managers/clerks close generic workcenter cases differently based on the disposition of the case:
 - a. For cases being sent to CCP, the manager/clerk must archive the case on CEAS when the physical case ships. See *Archiving Cases in RGS*.

Exception: NRP Employment Tax Study cases are closed to CCP and not archived in the group. See IRM 4.22.10, Employment Tax Study–NRP Examination Guidelines.

- b. For cases being sent to Technical Services, the manager/clerk must forward the case on CEAS. Technical Services will archive the case when closed.

4.10.15.10.3
(09-21-2018)
Non-Examined Closures

- (1) The group manager/clerk must archive non-examined closures. Cases that do not require a Form 5344 (e.g., survey after assignment) must be archived at the group level. See *Archiving Cases in RGS*.

Reminder: If an examiner creates a two-year case on RGS but only examines one year, the non-examined year must be moved to the file server separately. It should not be moved to another location on the hard drive. The manager will either archive or delete the non-examined case. See *CEAS and Splitting Case Files*.

- (2) Survey after assignment cases should be created in RGS to complete the required documentation. These cases are then archived at the group level. See IRM 4.10.2.5.3, Procedures for Surveying Returns After Assignment, for additional information.

4.10.15.10.4
(09-21-2018)
Manager Review

- (1) Closed cases display on the manager's Close/Review screen. Managers may review the entire electronic case by merging the case from the Close/Review screen.
- (2) Managers may use CEAS "View Case" to review documents saved in OD and CFD without merging the case. See IRM 4.10.15.8, CEAS Tools, and *CEAS View Case*.
- (3) At a minimum, managers must take the following actions before closing a case on CEAS:
 - a. Verify the appropriate disposal code is present on the Close/Review screen. If no disposal code is present, the Form 5344 was not validated and the case should be returned to the examiner.
 - b. Verify the AMCLS indicator is "Y" on the Close/Review screen. Cases with an "N" indicator must be returned to the examiner since the tax computation was re-run but the Form 5344 was not re-validated.

Exception: An "N" indicator is acceptable if the message is received that a manual closure is required.
 - c. Verify the electronic Form 5344 agrees with the final printed Form 5344 and the examination report to ensure the correct examination results post to the taxpayer's account. CCP only reviews cases where special handling is required.
- (4) See the "Managers/Clerks/Secretaries" section on the *Quick Reference Guide* page and *Cases Closed or Moved in RGS with Incorrect Exam Results* for additional information. See Exhibit 4.10.15-2, Available Courses and Course Books, for training available for managers.

4.10.15.10.5
(03-10-2015)
Acting Manager

- (1) An acting manager should be familiar with the manager's responsibilities for reviewing and closing cases on CEAS. See IRM 4.10.15.10.4, Manager Review.
- (2) Acting managers cannot close a case on CEAS unless they have manager permissions for the group. An individual is not allowed to have both examiner and manager permissions in the same group.
- (3) For short-term acting assignments (two weeks or less), the acting manager should contact *FAS staff* for assistance with CEAS case movement. FAS staff can forward the case to the clerk's Close/Review screen on behalf of the manager or close the case if necessary.

- (4) For long-term acting assignments (more than two weeks), the acting manager may obtain CEAS access to the RGS group as a manager in order to review and move the electronic case. See IRM 4.10.15.3 (2), Requesting Access to RGS and CEAS.
 - a. Submit a *Modify Application Profile* OL5081 to change the user type to manager if the person has examiner permission in the same group.
 - b. Submit a *Modify Application Profile* OL5081 to add the user to the group as a manager if the person does not have access to the same group, but does have access to CEAS.
 - c. Submit a *Request Access to an Application* OL5081 to add the user to the group as a manager if the person does not have access to any group on CEAS. Contact *FAS staff* for assistance.

4.10.15.10.6
(09-21-2018)
**Technical Services
Closing**

- (1) Technical Services employees must follow the same procedures as outlined in IRM 4.10.15.10, Disposition of Cases, with the following additions:
 - Update the disposal code for the final closure on Form 5344, validate, print and save the form to CFD.
 - Archive unagreed cases when closed to Appeals.
- (2) For generic workcenter cases, archive the case and update the Form 3198 to “Non-CEAS” when closing the case. See IRM 4.10.15.10.2, Examined Closures (Generic Workcenter), and *Archiving Cases in RGS*.
- (3) See *Frequently Asked Questions - Technical Services*.

4.10.15.11
(01-20-2012)
Users of RGS Data

- (1) Electronic RGS case data is used by various stakeholders in the administration of the tax laws and for various studies and reference. These stakeholders include but are not limited to the following:
 - Government Accountability Office (GAO)
 - Treasury Inspector General for Tax Administration (TIGTA)
 - Taxpayer Advocate Service (TAS)
 - Department of Justice (DOJ)
 - Appeals
- (2) EOAD data is shared with various state and local taxing authorities. For additional information, see IRM 4.10.16, Examination Operational Automation Database (EOAD).

Exhibit 4.10.15-1 (09-21-2018)
RGS Articles

The following web articles are cited in this IRM. A brief description of each article is included for reference purposes.

Article Title	Description
<i>RGS Issue Reference Guides (1040 and 1120)</i>	Illustrate issue and adjustment information, including specific instructions and the categorization paths, that are essential for calculating the correct tax
<i>Archiving Cases in RGS</i>	Steps on how to archive a case from Assign/Reassign or Close/Review
<i>Audit Reconsideration Cases</i>	Steps on how to work an audit reconsideration case in RGS to ensure the original examination record is preserved
<i>Cases Closed or Moved in RGS with Incorrect Exam Results</i>	Tips and responsibilities for examiners, managers, clerks/secretaries in closing a case correctly
<i>CEAS and Splitting Case Files</i>	Steps on how to split a multi-year case so the tax years can be closed separately when required
<i>CEAS Notes</i>	Steps on adding CEAS notes to a taxpayer's file
<i>CEAS View Case</i>	Instructions on how to use CEAS View Case
<i>Creating Form 4318-600 Items</i>	Steps needed to add miscellaneous issues to Form 4318 for reference items such as IDRS research, etc.
<i>Deleting RGS Case Records from SBU Data</i>	Instructions on deleting RGS case records automatically saved in the SBU Data folder
<i>Deleting Taxpayers from RGS</i>	Instructions on deleting a case created in error
<i>Documenting Penalties</i>	Steps to document a penalty on the Form 4318
<i>FAQ for different last names</i>	Entering taxpayer names when the primary and secondary names are different
<i>Files in Office Documents</i>	Listing of compatible file types
<i>Form 5344 Help Sheet</i>	Assists in completing the 5344 in RGS
<i>Form 8278 Penalty Cases</i>	Steps necessary if using RGS for a Form 8278 penalty case
<i>How does a lead sheet auto-populate in RGS?</i>	Population of header and footer on lead sheets
<i>How to use RGS for 1040NR</i>	Steps required to create a report for a 1040NR case
<i>Lead Sheets and Workpapers in RGS</i>	Steps to insert, rename or delete lead sheets and workpapers
<i>Manually Computed Penalties</i>	When and how to input a manually computed penalty in RGS
<i>Moving to a New RGS Group</i>	Steps to move case inventory to a new group within the same area
<i>No-Change Report for 1065 and 1120S Instructions</i>	Instructions for preparing no-change report for Forms 1065 and 1120S

Exhibit 4.10.15-1 (Cont. 1) (09-21-2018)
RGS Articles

Article Title	Description
<i>OL5081 Instructions for RGS Access</i>	Instructions for OL5081 applications for RGS
<i>Partial Agreements and RGS</i>	Steps to create a partially agreed report in RGS
<i>Procedures to Request RGS Cases/ Files</i>	Instructions on requesting case files from FAS staff or RGS campus coordinators
<i>Reducing File Size of a Case on RGS</i>	Steps to reduce the file size of documents stored in RGS
<i>Remove Hold Code M</i>	Steps to remove a hold code M which prevents the movement of the case
<i>Retrieving RGS Cases from Separated Employee's Computer</i>	Steps for managers and information technology staff when an employee has not moved RGS inventory to CEAS before leaving a position or group
<i>RGS, CFOL and IDRS</i>	Describes the interaction between RGS, CFOL, and IDRS when a case is created
<i>Saving Emails in RGS</i>	Steps to save emails in RGS using a compatible format
<i>Working Cases Not Controlled by Your Group on ERCS</i>	Steps to work cases that are not controlled by the group on ERCS

Exhibit 4.10.15-2 (03-10-2015)**Available Courses and Course Books**

TRAINING PUBLICATION COURSE NUMBER*	Courses*
20119-101	RGS Revenue Agent New Hire Instructor Guide
20119-102	RGS Revenue Agent New Hire Student Guide
20263-101	RGS Tax Compliance Officer New Hire Instructor Guide
20263-102	RGS Tax Compliance Officer New Hire Student Guide
22801-101	RGS Form 1120 Workshop Instructor Guide
22801-102	RGS Form 1120 Workshop Student Guide
22801-103	RGS Form 1065 Workshop Instructor Guide
22801-104	RGS Form 1065 Workshop Student Guide
22801-105	RGS Form 1120S Workshop Instructor Guide
22801-106	RGS Form 1120S Workshop Student Guide
46314**	RGS for Managers and Secretaries
46315**	RGS Manager Case Review

*More courses are available on the RGS *Training* web page.

**Denotes course reference is to ITM.

