Best inspection report software

I'm not robot!

I'm not robot!

Report Sections

- General
- Pre-Work Surface Conditions
- Contract Requirements / Applicable Standards Specified
- Observed Defects
- Environmental Conditions
- Hold Point Inspections Performed
- Surface Preparation
- Containment Verification
- Painted Surface Condition
- Product / Mixing
- Wet / Dry Film Thickness
- Non-Conforming Items
- Instrument History Sheet

Daily Inspection Report

Report #Job 123-20131112-5

Substrate

Steel

| Steel |
| Concrete |
| Galvanized |
| Aluminum |
| Wood |
| Other |

General Description

Eads Bridge

Primed for Subsequent Coats

Yes | No

Previously Painted

Pack Rust

Photos

Photo

2027 St. John Street   August 27, 2018   Report # 00932

www.carsondunlop.com

Summary | Roofing | Exterior | Structure | Electrical | Heating | Cooling | Insulation | Plumbing | Interior
Thermal | Recalls | Reference

Should discharge 6 feet from building

Implications: Chance of water damage to contents, finishes and/or structure

Location: Various

Task: Improve

Time: As soon as practical

Cost: Minor

Gutter and downspout installation

Example

Setting the standard for home inspection

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Best home inspection report software. How to write a property inspection report. Types of inspection reports. Best inspection software.

March 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. (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). Effective Date (03-02-2020) Maha H. Williams Director, Examination Field and Campus Policy Small Business/Self Employed 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 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). Policy Owner. The Director, Examination - Field and Campus Policy, who is under the Director, Headquarters Examination, owns the policy in this IRM. Program Owner. The RGS program is owned by SB/SE Technology Solutions. 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. 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. RGS is comprised of four workcenters: Form 1040 workcenter Form 1120 workcenter Form 1120S/1065 workcenter Generic workcenter The Director, Headquarters Examination, is the executive responsible for providing policy and guidance and the 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. 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. 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. 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. Income tax examiners, their managers and clerical support staff should acquaint themselves with the procedures and information contained in this IRM. 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 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 (IRM 4.10.15.3 (4)) to ensure the employee still has a business need for access. The table lists commonly used acronyms and their definitions: The following table lists commonly used terms and their definitions used throughout this IRM. 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. 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, training materials, manual 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. 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 modules provided by FAS staff or the on-the-job instructor. The IRMs in Part 4, Chapter 10 (see table below) contain many of the procedures and guidelines examiners will use related to RGS. In addition to the IRMs in the table above, there are other relevant IRMs examiners will use, including, but not limited to: IRM 4.1.21, Nonfiled Returns IRM 4.13, Audit Reconsideration IRM 4.2, 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 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. CCP Functional Automation Coordinators support the users in CCP. 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: Developing and delivering RGS/CEAS training for users; Coordinating independent testing of new versions and identifying programming changes to improve the functionality of the program; Coordinating with other functions including CCP, Technical Services, Appeals, Policy, NRP, EOAD, CCP, and IT. 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, 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) Form 1040NR is created by selecting the Form 1040 form type. For additional guidance, see How to use RGS for 1040NR. The FEGP Program Manager must approve any exceptions to the above requirement other than Grand Jury cases. 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 working for 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. 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 (NRP) LB&I 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 compliant 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, and IRM 4.86, Indian Tribal Governments (ITG) Procedures. The examiner's CEAS inventory must match their ERCS inventory (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. 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. 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 to electronic review. When a case is backed up, all files (Host®, 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 (3), Workpapers: Documenting Issues. A record of case backups is created each day before starting 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 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. 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. 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. If a user's CEAS account is locked, disabled, or deleted, the user can continue to work in RGS. Access RGS offline by changing the "Map to Network" box while the account is being reactivated. These situations do not constitute a work stoppage. See IRM 4.10.15.4.1, User Support for RGS and CEAS. CEAS tax 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 based on the user's primary duties. A user must login to CEAS through RGS at least every 45 days or the account will be disabled. Once disabled, an OL5081 must be submitted to reactivate the account. If users also have an NRP account, they must also log into the NRP account at least every 45 days. After 60 days of inactivity, the CEAS account is deleted and a "modify" OL5081 is required to regain access. 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. A "CEAS-View Case Read-Only Field NRP (CEAS)" OL5081 is required to access "CEAS Universal Access" for 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 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. Taxpayer data should only be accessed when the information is needed to carry out assigned IRS tax administration duties. See IRM 10.5.5, Unauthorized Access, Attempted Access or Inspection of Records (UNAX) Program Policy, Guidance, and Requirements. UNAX rules apply to any access of the CEAS server. For requests from a taxpayer or representative for case documents, see IRM 4.2.5.7, Requests for File and Workpapers. RGS electronic case files (including lead sheets and workpapers) are stored on the user's hard drive (CFOL® or O/E) that is manually encrypted during examiner new hire RGS training). If a user's computer is reimaged or refreshed, the user must ensure the RGSData folder is encrypted after that process. Contact FAS staff for assistance with encrypting the RGSData folder. 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). 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. 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. 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. 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. If the electronic RGS data is lost or becomes corrupt, immediately contact FAS staff for assistance. See IRM 4.10.15.1.4, User Support for RGS and CEAS. The case 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 fields that are captured. Users should close the RGS program at the end of every workday to prevent data loss so software updates distributed through the night. Examiners should create cases with their hard drive only. Case documents, including any backups must be electronically 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 should be downloaded before case building. SB/SE examiners must download the file upload the CDE file to software updates distributed through the night. After case building is complete, the examiner must download the file from CEAS to the CDE case file from CEAS. Only the person who downloaded the form 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. 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. If CEAS is down, the case can be created offline. Note: CDE case building information cannot be subsequently imported. If controls on a related individual return have been requested but not yet processed, the case can be created offline if needed immediately. Managers can create cases offline for new examiners that do not have RGS/CEAS access yet. 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. 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 directed by FAS staff. 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. Examiners are required to make specific entries on the Create 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 information. Cases created in error on RGS and CEAS must be deleted. See Deleting Taxpayers from RGS for additional information. Managers/clerks can retrieve closed cases from CEAS archives for claims, audit reconsiderations, and appeals requests. The case must be returned to archives when the case is retrieved if it is not controlled by the group. Original audit data must NOT be altered. 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 on the CEAS server using View Case, see CEAS Address Permanent Access to View Case. If the case is not controlled on ERCS, see Working Cases Not Controlled by Your Group on ERCS. If the case is an audit reconsideration, see Audit Reconsideration Cases. If Appeals requests assistance on a case which is NOT controlled by the group, see Working Cases Not Controlled by Your Group on ERCS. If Appeals returns a case for releases control to the group, the manager/clerk must retrieve the case from archives and assign it to the examiner to continue the examination. Users who do not have access to CEAS View Case can review case documents online. See IRM 4.10.15.3 (4), Requesting Access to 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. The physical case often contains more information than the electronic case. Users who do not have access to CEAS View Case must have appropriate authority to request case information. If requesting a single electronic copy of the case documents (e.g., project, case, project), contact the FEGP Program Manager to establish a procedure. If requesting EOAD data, contact the EOAD analyst. Normally examiners create their own cases by building them. However, if the case was previously created, managers/clerks must assign or reassign the case to the examiner. NRP key cases are created for the examiner and must be assigned to RGS by the manager/clerk. Cases previously created in the group must be assigned to the examiner. The examiner merges the case through either Messages or Query. 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. Archived cases must be retrieved by a manager/clerk and assigned to an examiner. For additional guidance, see Audit Reconsideration Cases. To reassign a case, the current examiner must give the case to the examiner, the clerk, or the manager by the current owner of the case before the new examiner can begin to use the case. This case-is reassigned, to ensure the new examiner receives the most current case when an entry is made the case. See IRM 4.1.29.10, Transfer of Return Within Area, for additional information. 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 the local procedures. The receiving area will retrieve the case from the archive and assign to the appropriate examiner. See IRM 4.1.29.10, Transfer of Return Outside Area, for additional information. 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. Transfers from campus: Contact FAS staff to obtain a case from a campus. 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. Examiners must add or modify the data in Case Information as necessary or as indicated below. Taxpayer name: Update for separated taxpayers with multiple names. For examples, see the FAQ for different last names. Taxpayer telephone number: Enter the most current telephone number. Multiple telephone numbers may be entered. Taxpayer address: Enter all known addresses. The current address indicator must be set. If the address is a new address, and the joint taxpayers are separated or divorced, enter the addresses for each person using the primary or secondary address options. Extended due date and received date: Enter appropriate dates. Filing state and filing zip code: Enter appropriate information. North American Industry Classification Code (NAICS) code: Enter the code found on 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 on the original return filed. For example, change a Form 1040EZ to a Form 1040 to adjust Schedule C. Preparer's return address indicator: Enter address if disclosed on the return. 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. The TBC contact may be deleted if the preparer is also the representative and the "Representative is also the preparer" check box is selected. "Illegible" is an acceptable entry if the name cannot be determined. If only an employer identification number (EIN) is provided, enter 000-00-0000 as the preparer identification number (PTIN). Examiners must enter representative information from Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, or other documents. 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. A taxpayer notifies the examiner of representative information to display on the Form 4318, Examination Workpapers Index. See IRM 4.10.15.7.8, Workpapers Index / Administrative. Enter the name, address, phone number, and periods covered for each representative. When a taxpayer notifies the examiner that representation has been revoked, select the "Revised Information" check box for the applicable tax period on the Contacts screen. Do not delete the entry in order to preserve the audit trail. Update the representative information as additional years are picked up for audit. Two contacts are not required on returns filed jointly with a representative, unless either or revising a representative of the current representative information to display on the Form 4318, Examination Workpapers Index. See IRM 4.10.15.7.8, Workpapers Index / Administrative. Enter the name, address, phone number, and periods covered for each representative. When a taxpayer notifies the examiner that representation has been revoked, select the "Revised Information" check box for the applicable tax period on the Contacts screen. Do not delete the entry in order to preserve the audit trail. Update the representative information as additional years are picked up for audit. Two contacts are not required on returns filed jointly with a representative, unless the representative represents only one spouse. 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. Examiners may use Case History in place of Form 9984. Case History is subject to Access Case History because the entries can be lost. 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. 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. Examiners must create and save a Case History Report Adobe file each time an entry is made if the examiner uses Case History. When a computation occurs, certain taxpayer-identifying information should be entered. Information from Form 1040, and Form 1040EZ 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: Enter the data when required or verify the fields to ensure all examiner 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 the return item. The total student loan interest is not the return's amount and therefore is not prepopulated by CFOL. Include changes posted to the taxpayer's Master File transcript, amended returns or claim adjustments, or examinations in the respective fields. Ensure adjusted gross income, taxable income, credits, and total tax match the taxpayer's account on Master File (use TXMODA). Shareholder and partner information is entered in Shareholder Setup and Partner Setup respectively, in the Form 1120S/1065 workpapers. Examiners must enter Schedule K-1 information for each partner for: TIN Name Address Ownership percentages The information above is required even if the audit results in a no change. 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. A variance analysis 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. 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. Document the reason for the "true variance" in the workpapers or activity record. Since a variance analysis is not available for Form 1120S and Form 1065, examiners must run the variance report for Form 1040 or Form 1120S/1065 examiners must run the shareholder or partner distributive share computation a properly formatted IDR. Examiners may save an electronic Form 4564, Information Document Request, issued to the taxpayer to RGS and log the report from the Reports menu. Examiners may create an IDR log report for the Form 4318, Examination Workpapers Index. Update and save after any revisions to a representative contact. See IRM 4.10.15.7.2, Contacts. 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). The optional "Issue Creation" link 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. 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. BMF returns, if there is a specific Standard Audit Index Number (SAIN) code for an item, it must be used. See IRM 4.10.15.7.9.2, Issue Codes. 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, or rollovers, specific entries are required. The RGS Quick Reference Guides web page, especially under "Issue Specific" and "Special Procedures" for information. Examiners must select the correct issue type when creating an issue. Administrative issues are automatically created by RGS (e.g., Capital Gain/Loss and other amounts from Schedule E). Administrative issue should not be used to manually create an issue. Administrative issues are automatically created by RGS. Administrative issue should not be selected for any created issue. A "Reference" issue is created for each line item on the 4x series beginning with issue 400 (issue 400 is the minimum income penalty). Classified Issue must be selected for any issue identified on the classification checksheet. All classified issues must be examined, unless otherwise discussed (See IRM 4.10.2.9.3(1), Classified Issues). A classified issue will be examined. If a classified issue will not be examined, document the reason for the change in scope in the Minimum Income Probes IRM 4.10.4.3.10.7, Minimum Income Probes, and IRM 4.10.2.9.3, and declassify it. -Examiner identified issues during examination are classified issues. -Examiner identified issues from the minimum income probes are classified issues. Issue Resolving Field Classified Issue must be selected for any examiner identified issue which directly results from a classified issue. Issues Requiring Classification the 5xx series. New Issue must be selected for any examiner identified issue which does not come from a classified issue. Issues Resolving field examiner entries in "General Income" on the 1040 workorder. These issues are assigned a "Reference" code in the 5xx series. See IRM 4.10.15.7.20, General Income. General Income: Is created by the examiner delassifying a classified issue. 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 E and F are based on the return or as shown on a RTVUE (e.g., C1, C2, or F1). IMF codes for Schedules E represents the property NOT the type of income such as rental property (residential, vacation, commercial, etc.) 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 SB/SE Field Examination lead sheets (stored in the CrWorkpaper folder) will be used throughout this IRM. An individual cannot be combined to a different format within this folder. Lead sheets are automatically created by RGS and numbered. Additional issues and numerous issue-specific workpapers are available in the Lead Sheet Resource Guide (LSRG), which is a repository of audit steps and supporting lead sheets. These lead sheets are not accurately inserted into statutory issues. Lead sheets and other documents automatically inserted in 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. Issue Lead Sheet Format. RGS will populate certain fields when the lead sheet is first completed. See IRM 4.10.15.7.19, CFOL Examiners may also use Case Documents, for additional information. Refer to the Lead Sheets and Workpapers website for additional information. Suggestions for the LSRG can also be submitted through the website. For example, management fees on the 5701 No Date issue. Examiners must organize lead sheets and workpapers appropriately. Refer to the RGS Issue Numbering. When a document is inserted into a lead sheet, RGS automatically retains the document name. Examiners must organize lead sheets and workpapers appropriately. Refer to the RGS Issue Numbering. When a document is inserted into a lead sheet, RGS automatically retains the document name. A Workpapers index for electronic lead sheets based on numbers. 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 Guide for examiners to determine the correct IMF/SAIN code. For MRP cases, refer to the NRP Issue Reference Guide on the NRP website under training. A Miscellaneous categorization is available for BMF returns only. Use a memo categorization for workpapers that are not issue-related such as notes, the minimum income tax returns and memos. For MRP categorization is available for individual returns. Use this categorization for issues (e.g., identity theft, innocent spouse, etc.) that may 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. New adjustment categorization which directly results from a classified issue should be used only on specific NRP issues. The "Per return" amount must match the actual amount reflected on the return or previously adjusted per Master File. If the prior year's report reflects that the item on the return was the issue is categorized as move or de minimis. Use an "M" for all penalty issues. Examiners must enter the Form/Schedule to match the line number on the form or schedule. The adjustment amount must be committed in the specific line number on the form or schedule. The "Per return" amount must match the amount previously adjusted on Master File. Report Writing, for information required in a complete report. Refer to IRM 4.10.15.7.19, Other Documents and Case File Documents, for information on the process used to associate lead sheets with the Form 4318, Examination Operational Automation Database (EOAD). Rental type codes are only required on Schedule E income and expense issues. See IRM Exhibit 4.10.16.5, Rental Type Codes, Universal income and expense issues categorized as a "Reference" code in the 5xx series. General Income: Is created by the examiner delassifying a classified issue. Individual Master File (IMF) issue or SAIN codes identify the issue examined and provide the issue name, form or schedule. For the amount required for WIIC. Refer to the WIIC UIL Codes for a listing of UIL codes. Examiners must enter the Form/Schedule to match the line number on the form or schedule. The "0" for all penalty issues. Examiners must enter the case Form/Schedule to match the line number on the form or schedule. One "0" for all penalty issues. Examiners must enter the case Form/Schedule to match the line number on the form or schedule. One "X" when there is not a form, schedule or line item on the return and the issue is not categorized as move or de minimis. Use an "X" for all penalty issues. Examiners must enter the case NAICS code for all issues categorized as BMF returns. The first digit of the NAICS code populates from Return Setup. One "X" for penalty issues. Examiners must enter a NAICS code if one exists in Return Setup. The taxpayer did not enter a code, leave blank. Per Exam If the per return code is correct, enter the same code in the per exam field. If the per return code does not accurately reflect the taxpayer's business, enter a more descriptive code. One "0" to represent a NAICS code for the ENTIRE Schedule C or F is being disallowed and the IRM codes that apply. Reason: Penalties enter 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 penalties, and examine the applicable procedures. Assert issue-related penalties (e.g., accuracy-related and fraud) within the issue in RGS. These penalties apply only on the tax related but that particular issue. Assert return-related penalties (e.g., failure to file, estimated tax and accuracy-related) through the worksheet menu. These penalties apply to the total corrected tax. Manually computed penalties should be used in rare circumstances. See Manually Computed Penalties or contact FAS staff for assistance. When penalties are asserted, examiners must create a separate issue to RGS for document the assertion of the penalty. Penalty issues require the IMF/SAIN codes. See Documenting Penalties on the RGS website. Documenting Penalties, for additional information. Examiners must run a tax computation and/or share computation before generating a complete report. For Form 1040 and Form 1120 to verify the accuracy of the data. For Form 1120S returns, run the Partnership IMF/SAIN cases. See IRM 4.10.8, Report Writing, for complete report. The Distributive Share Computation. Examiners must create "Other Information" on the Form 1040 examiner report to tax computation. See IRM 4.10.8, Report Writing, for specific situations. Per Exam If the per return code is correct, enter the same code in the per exam field. 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 on the "Other Information" section of Form 4549. At a minimum, the total corrected tax must be computed and shown on a proposed deficiency report. When IMF 6404(g) applies, the examiner must check the 6404(g) box in the computation of interest. See Form 8697 on the examination report. See IRM 20.2.7.8 (1), IRC 6404(g) Interest Suspension, to when 6404(g) applies. A new tax computation is required whenever the data is updated. When a computation is complete and the Form 5344 must be revalidated. If a new tax computation is required after the Form 3198 was created, the Form 3198 must be recreated. Examination reports are available from the Reports menu; the commonly used report documents are listed in the following table. Report Writing, for information required in a complete report. Refer to IRM 4.10.15.7.19, Other Documents and Case File Documents. Signed reports received by e-fax as Adobe documents must be saved to CFD. See Fax Guidelines - Examination (12.02/2016) for further information on scanned, only the first two pages of the report should be scanned and saved to CFD as the entire report should already be saved. 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. Partially agreed cases require two reports. See Partial Agreements for information. When a case is partially agreed, a signed Form 4549 is required and a separate "Workpaper/Adjustment" on the Reports tab is manually input reflecting only issues agreed to. Examiners must create a second report (unsigned) for the remaining (unagreed) items. See IRM 4.10.15.7.21, Contacts, and IRM 4.10.15.7.8, Workpapers/Adjustments. 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 on how to complete Form 5344 and the individual entries. The electronic Form 5344 must be validated before the printed/paper document is generated. Technical Services and other groups require a validated, unsigned Form 5344 for the unagreed portion. Form 5344 is validated, in the validation. Therefore the form must be revalidated. Manual adjustments and Special Handling: If a validated form 5344 requires adjustments, the data access the RGS data, must review all lead sheets, workpapers, and other supporting documents to verify the case was worked. See Sending Cases to Centralized Case Processing. The form 5344 may be generated before the case is shipped, but must be finalized in CCP. Examiners must ensure the report is accurate and complete before the case is closed. RGS users must ensure the report is accurate and complete before the case is closed. Interest Current interest amounts on the unagreed portion of deficiency cases must be calculated by RGS (or another approved method) through the worksheet menu. For Form 1040 and Form 1120 to verify the accuracy of data. Report Writing, for information required in a complete report. Refer to IRM 4.10.15.7.19, Other Documents and Case File Documents. Signed reports received by e-fax as Adobe documents must be saved to CFD.

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