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A court report can change the course of someone's life. Judicial reports are filed with the judge in certain types of cases, including criminal proceedings against a minor and adoption hearing. By presenting the information in the correct format and order, you can help influence the outcome of the audience. A court report should begin with basic information to help the reader identify people in the case, include the names and dates of birth of the people involved and the date of the hearing. Set context for the case. For a criminal case, this may include any details that may explain their behavior, such as a tumultuous childhood or an education. Include any circumstances that are relevant to a person's behavior, such as drug addiction, family problems, or a diagnosis of mental illness. Explain how you know this information and whether you observed it firsthand. If the report you are writing is for an adoption case, include information about potential parents and the home. Specify why you believe the child should or should not be placed in the home. Provide specific examples instead of generalizations. For example, instead of saying that parents are active in a child's life, list examples of how they are active, such as coaching a sports team or teaching the child how to fish. Use formal language, because the report is intended for the court. Because the family or person involved will also read the report, use simple language that everyone can understand. Check if the report has spelling or grammatical errors before submitting it. September 13, 2019 Purpose (1) This transmits a review of IRM 4.10.8, Return Review, Report Writing. Material Changes (1) Significant changes to this IRM are listed in the following table. The effect on other IRM 4.10.8 documents, dated 5 April 2017, is replaced. This IRM incorporates applicable content from the NHQ-01-1115-0001 Provisional Guidance Memorandum, Review of the Policy for the Use of Fax in Taxpayer Shipments, dated November 19, 2015. Small Business/Self-Employed Audience (SB/SE) Field Review, Specialty Examination, Large Companies and International (LB&I) and Tax-Exempt Entity Examiners/Government Entities (TEGE). Effective Date (09-13-2019) Director of Maha H. Williams, Small Business Campus Examination-Field and Policy/Self-Employment Division SE:SE:HQ:EF:CP Purpose. This section of the IRM includes guidelines for preparing audit reports. In addition to the basic reporting procedures, this IRM provides details on the preparation of corrected reports and discusses issues that require reports and special forms. It also provides instructions for case-closing requirements. Audience. These procedures apply to examiners in SB/SE Examination-Field, Specialty Examination, LB&I, and TE/GE. Policy owner. The Director, Examination – Field and Campus Policy, which is under the Director, Headquarters Review. Program owner. General field examination processes which is under the Director, Examination – Field Policy and Campus. Contact information. To recommend changes or make any other suggestions related to this IRM section, see IRM 1.1.11.6.6, Provide Feedback on an IRM - Out of Authorization section. This IRM provides guidance for reporting that examiners must understand and apply in the performance of their functions. By law, the Service has the authority to conduct exams under Title 26, Internal Revenue Code, Subtitle F – Procedures and Administration, Chapter 78, Discovery of Responsibility and Performance of the Title, Subchapter A, Examination and Inspection, which includes, among others, the following sections of the IRC: IRC 7602, Examination of books and witnesses IRC 7605, Time and place of examination The procedures for exercising the examination authority are contained in the 26 CFR 601.105, Statement of Procedure. The Director, Headquarters Review, is the executive responsible for providing policy and guidance to SB/SE Examination employees and ensuring consistent implementation of tax policy, procedures and law to conduct tax administration, while protecting taxpayers' rights. See IRM 1.1.16.3.5, Headquarters Review, for additional information. The Director, Examination – Field and Campus Policy, informs the Director, Headquarters Review, and is responsible for the delivery of policies and guidance affecting field and campus examination processes. See IRM 1.1.16.3.5.1, Field and Campus Policy, for additional information. The General Field Examination Processes (FEGP), which are under Management, Examination – Field Policy and Campus, 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, General Field Examination Processes, for additional information. Examiners are responsible for observing the Taxpayer Bill of Rights, including the taxpayer's right to be informed regarding IRS decisions about their tax accounts. Examiners should ensure that taxpayers receive clear explanations of the results by issuing examination reports and letters identifying the amounts (if any) of taxes due, interest, additional amounts, tax additions and evaluable penalties. Examiners and their managers should become fully familiar with the reporting procedures and information contained in this IRM, as well as other resources, such as those listed in IRM 4.10.8.1.7, Related Resources, below. Reports are derived from a variety of sources, including the Audit Information Management System (AIMS, AIMS) and Return Examination Control System (ERCS) data system. These reports provide Headquarters and the Field Review with timely and reliable information. There are a variety of reports designed to meet the needs of the group or function. Additional information can be found in IRM 4.4.2.7, Reports; IRM 4.7.6, Reports; IRM 1.4.40.5, Monitoring Monitoring Overview. Periodic program reviews are conducted to: Evaluate the effectiveness of specific programs within the Review or across the organization. Determine whether procedures are being followed. Validate policies and procedures, and identify and share best/proven practices. The following table contains a list of terms used throughout this IRM and its definitions. The following table lists the acronyms used throughout this IRM and its definitions. The following are the main sources of procedures and guidelines that examiners will use for reporting: IRM 4.10.1, Overview of Examiner Responsibilities IRM 4.10.6, Penalty Considerations IRM 4.10.7, Issue Resolution IRM 4.10.9, Working Paper System and Assembly of IRM Records 4.10.10, Standard Paragraphs and Explanation of IRM Settings 4.13.4, Zone Office Examination (AO) IRM 4.23.10, IRM Employment Tax Review Reporting Guide 4.23.22, IRM 4.24.20 Non-Binding Employment Tax Case Procedures, Excise Report IRM Writing Guide 4.25.6, Reporting Guide for IRM Property and Donation Tax Reviews 4.27.2, Bankruptcy, IRM Examiner Responsibilities 4.31.2, TEFRA Reviews - IRM Field Office Procedures 4.31.5 Reviews of Control of Investor Level Statutes (ILSC) - Procedures of the IRM Field Office 4.36, Procedures of the IRM Joint Committee 4.46.6, Workpapers and Reports Resources IRM 20.1, IRM 20.2 Penalty Manual, Interest Useful Information can be found on the following websites for Report Writing at S Corporations at TEFRA at RGS at CCP at Ex Parte Communications at Disclosure at Joint Committee at Claims, Abatelements and Reconsider Auditions at Penalties at . Examiners have a responsibility to ensure that audit reports are properly prepared and issued. The following sections provide an overview of audit reports, analyze report preparation and issuance, and provide guidance on issues that examiners should consider after reports are issued. Audit reports serve several important. Examiners should therefore take all necessary measures to ensure the accuracy of the report. Audit Reports: Protect the right to be informed of the taxpayer. Audit reports should contain all necessary information to ensure a clear understanding of adjustments and identify the amounts (if any) of taxes due, interest, tax additions and evaluable penalties. Serve as the basis for evaluation and collection action. Reports (unlike work papers) are legally legal Documents. Give notice of tax liability for the purposes of suspension of interest. IRC 6404(g) provides for suspension of interest when the Service does not provide timely and adequate notification of tax liability. For example, Form 4549 is sufficient notification if it contains an explanation of each adjustment element. See La Treas Regulations 301.6404-4(a)(7)(i). See IRM 4.10.8.15.13, which addresses the warning requirements for IRC 6404(g). The type of audit report prepared by an examiner depends on the outcome of the exam. For example, reports are prepared for the following types of cases: Unchanged and without liability (IRM 4.10.8.3) Regular agreement (IRM 4.10.8.4) Except agreed (IRM 4.10.8.8) Partially agreed (IRM 4.10.8.8) Nongreed (IRM 4.10.8.12 and IRM 4.10.8.13) This section contains general guidance for the preparation of income tax reports. Other sections of this IRM contain report-specific guidance for each case type (e.g. no change, agreed upon, etc.). Form 4549, is the basic report form for most individual and income tax cases of companies. Form 4549 has a place for the taxpayer(s) to sign and includes consent for evaluation and collection language. See IRM 4.10.8.4.1 for instructions on how to prepare Form 4549. Form 4549-A, Nongreed and Excepted Agreed Change Report, has no place for taxpayers to sign, and is appropriate for them not to register, agree, accept refund and reduction claims. If Form 4549-A is issued in a non-gressed or partially agreed case, examiners typically prepare and provide Form 870, Tax Deficiency Assessment and Collection Restriction Waiver and acceptance of excessive evaluation, to the taxpayer to request consent to the evaluation. Reporting software (RGS) is required for the generation of all income tax review reports (with the exception of LB&I agents using BNA Software) and for the introduction of all necessary data for the Operational Examination Automation (EOAD) database. EOAD is designed to allow tracking of examination settings by problem and related cause. This data helps identify specific areas of non-compliance based on exam reports. See IRM 4.10.16, Examination Operational Automation Database (EOAD). Procedures for using RGS in reporting can be found in the RGS User Guides, Training Materials, and IRM 4.10.15, Reporting Software (RGS). See IRM 4.10.8.18 for additional information on using RGS. The should discuss the progress of the review and possible issues with the taxpayer and/or representative at frequent intervals throughout the review. See IRM 4.10.7.5, Proposing Adjustments to the Taxpayer and/or Representative, for guidance on the time and how to report on both office and field exams. Where possible, examiners should discuss the audit report with the taxpayer and/or representative at a face-to-face meeting, rather than mailing the report. When a report is mailed, the examiner must and issue the appropriate letter to transmit the report and notify the taxpayer of the examination process and its rights (e.g. Letter 4121, Letter 915, Letter 950, Letter 5153, etc.). See IRM 4.10.8.2.3.1 below for additional guidance on preparing and issuing letters. In general, in the case of cases of deficiency, OTO issues Charter 915 with the first report (in person or by mail). For a joint return, follow IRM 4.10.1.2.2.1. Separate notification requirements, to determine whether the report should be issued separately. Generally, a qualified representative is authorized to receive any notice or other written communication required or permitted to be given to the taxpayer in the taxpayer-related matter, as indicated on Form 2848, Power of Attorney and Representative Declaration, or Form 8821, Tax Information Authorization. Before issuing an audit report, the examiner must investigate the Centralized Authorization File (CAF) in IDRS to ensure that the taxpayer did not file a new Form 2848 or Form 8821 through channels other than the examiner. For more detailed information on how to mail correspondence when an POA is involved, see IRM 4.11.55.2.9, Notices and Communications. See IRM 4.10.1.3.3, Written Communication to the Taxpayer Representative, for guidance including the preparation and issuance of Charter 937, Letter of Transmission to the Judiciary. Letters are sent to taxpayers (and their authorized representatives) to transmit reports, explain available appeal rights, and inform the taxpayer of the test status. Examiners should follow the instructions in MRI 4.10.1.3.2, Written Communication, when preparing letters. The employee's contact information must be included in all correspondence sent to taxpayers. See IRM 4.10.1.2.2.2, Employee Contact Information, for guidance. Examiners prepare most of the letters issued from the group or by the PCC; the date and signature depend on the font. For example, examiners prepare, but do not sign or date, letters sent by the group administrator and closing letters sent by the PCC on behalf of the relevant Director (based on its operational division). The font (for example, initial contact, 30 days, closure, etc.) and required signature (for example, examiner, group administrator, area manager, etc.) determines how the signature block completes. For example, Letter 692, Request for Consideration of Additional Findings, is signed by the examiner, so the signature block is completed with the examiner's name, title, and signature. The 30-day letters discussed in IRM 4.10.8.12.1, must be signed by the group administrator by SB/SE 4.55 Delegation, Thirty-Day Letter Signing Authority. Therefore, the 30-day letter block must contain the name, title, and signature of the group administrator. Office Review Letters 1912, Follow-up Letter transmitting exam report is not a 30-day letter. It is examined by the examiner and the signature block is completed with the examiner's name, title, and signature. Closing are mailed by the PCC or TS and indicate that the exam has been closed after acceptance by the Area Director (or comparable management level). For example, Charter 590, The Final Letter Without Change and Charter 987, Agreed Change in Income Tax, notify the taxpayer that the report has been reviewed and accepted. Therefore, the signature block is completed with the name and title of the Area Director (or comparable management level) and is signed by the group administrator on behalf of the Area Director (or comparable management level). Generally, letters issued at the group level can be digitally signed as long as IRM 4.10.1.4.4, Digital Signatures procedures are followed. Letters, forms and other documents digitally signed to the taxpayer and/or representative must contain a graphic image of the signer's handwritten signature. See IRM 4.4.7.2.1, Initiator Responsibilities, for information on how to write down Form 3198, Special Notice of Handling for Examination Case Processing, to provide CCP with instructions for sending closing letters by mail. For closing letters, examiners should prepare an envelope for the taxpayer and, if applicable, the POA. Envelopes must contain the examiner's return address and must be included in the case file with the applicable letters. If the mail is returned as unopened after a case is closed, follow the procedures in IRM 4.4.7.4, Mail Not Delivered. Publications sent to the taxpayer should always agree to the venues listed in the letter to avoid confusion. Publications available on the IRS.gov do not sent to the taxpayer's representative or designee. See IRM 4.10.1.3.3, Written Communication to the Taxpayer Representative, for additional information. Section 3504 of P.L. 106-206 (RRA '98) requires the Service to include an explanation of the review and collection process, as well as information on the Taxpayer Advocate's assistance with any proposed first deficiency letter, which allows the taxpayer an opportunity for administrative review at the IRS Office of Appeals. Pub 3498, The examination process, is used for this purpose. The following procedures should be followed: Pub 3498 must be provided with the first test report given to the taxpayer, and with all 30-day letters. Pub 3498 is not required to be delivered back to the same taxpayer with reports for the same tax periods issued after the first report (i.e. corrected and supplementary reports) unless issued with a 30-day letter. Pub 3498 is not included without change reports, with the exception of any changes with adjustment reports when adjustments affect other fiscal years. This section provides guidance to request payment, receive executed audit reports and close cases within the deadlines set based on taxpayer responses to the reports issued. Examiners should follow IRM 4.20.3, Soliciting Payment, which provides guidelines for using the tiered interview approach to request payment, payment, information on the source of the levy, coordination with the collection and processing of payments received in cases of deficiency. When a taxpayer has filed or is preparing to file for bankruptcy, examiners should refer to IRM 4.21.2, Bankruptcy, Examining Responsibilities, for guidance on how to apply for payment of taxpayers, upon receiving an audit report, can pay for the deficiency immediately. Exam employees prepare Form 3244-A, Payment Registration Bonus - Exam, and transmit the form along with the payment as indicated in IRM 4.4.24.2, Form 3244-A. Attach a copy of Form 3244-A completed to the face of the tax return. Instead of a tax payment, taxpayers can file a 6603 deposit. For a detailed explanation of the enactment of IRC 6603 and its effect on interest, see IRM 20.2.4.8.2, IRC 6603 Deposits. See IRM 4.4.24, AIMS Procedures and Processing Instructions, Payments and Remittances, for information and instructions on payments and remittances, including preparation of Form 3244-A. For payments of \$100,000 or more, follow IRM 4.4.24.8, Payments of \$100,000 or more, to ensure timely processing. Reports and exemptions are considered executed when signed by the taxpayer(s). The forms executed must reflect the date received by the IRS. A signed agreement or waiver stops the execution of interest 30 days from the date of receipt if the evaluation and payment notice are not made within the 30-day period. See IRM 20.2.7.9, IRC 6601(c), Suspension of Interests on Deficiencies, for additional information and examples. Examiners must indicate the date of receipt in agreements and exemptions, with the following exception: Agreements and exemptions received by the EEFax IRS (vs. a traditional fax machine) do not require an additional date stamp if the printed agreement or waiver contains a generated date stamp that is readable and correct. The IRS may accept consents to evaluate additional taxes (for example, Form 4549 or Form 870) and taxpayer closing agreements involving any amount of taxes by fax. For agreements received by fax, examiners must, Form 9984 of the Document, Examiner Office Activity Log, including contact with the taxpayer, date of contact, and that the taxpayer is submitting consent to evaluate the additional tax by fax. Document the origin of an agreement received by EEFax by saving an electronic or printed copy of the incoming email in the case file. Make sure that Article 416 of Form 5344, Exam Closing Record, contains a 1. If an agreement is received by fax. To process as agreed, reports and exemptions for joint declarations require the signature of both spouses (or authorized officers, if applicable), unless the deficiency is paid in full as described in the following paragraph. When the full payment is not received, and only one spouse signs the report or waiver, the nongreed procedures apply to the spouse who does not sign. In addition, the account of the spouse who agrees must be evaluated using MFT 31 procedures. See IRM 4.10.8.12.3. Examiners can prosecute a case as agreed without agreement form executed if a full payment is received not specifically designated as a 6603 deposit in response to a proposed deficiency (taxes and penalties), and there is no evidence that the taxpayer intends to file a protest. See IRM 4.4.12.5.18.3, Payment in Lieu, to complete Form 5344 when payment is accepted instead of a signed agreement. Deletion code 08 is used and no agreement date is entered; the suspension of interest described in paragraph (1) above does not apply to payments rather than agreements. Cases should generally be closed from the group within the following timeframes: 10 days for case-closing for agreed or unchanged reviews – from the first date the report is received or the unchanged status is communicated to the taxpayer, 20 days for closing cases for unreviewed examinations – from the date on which 30-day letter violations or the taxpayer's appeal request are received, 4 days for the closing of cases for agreed high dollar unpaid deficiency or cases of over-adjustments of payment – see IRM 4.4.18, Large Dollar Cases, for more information. This section contains procedures for closing a case when the exam does not result in adjustments, or there are adjustments that do not result in any additional liability. ===== When completing a field or office exam that does not result in any adjustments (Elimination Code 02), the examiner will prepare and provide the appropriate non-change letter to the taxpayer(s) and, if applicable, to the taxpayer's representative. The following letters of no change inform the taxpayer that a no change is proposed, but the determination is subject to revision: Letter 3401, The Letter of Transmission Report Without Change, or Letter 3401-S, Transmission Letter Without Change of Unchanged Entity (Non-TEFRA) Letter 3401-S is used to transmit a non-change report to non-TEFRA Associations, Trustees, S-Corporations and Interest Groups Corporations of National International Sales when there are no changes to any article in the entity's statement (LaFra 01 or 02 Elimination Code). See IRM 4.31.2, TEFRA Examinations-Field Office Procedures, for additional guidance and letters for report preparation to be issued by the examiner, field TEFRA Coordinator and/or TEFRA Campus Function (CTF). The MRI also provides instructions for completing Form 3198, Notice of Special Handling for Examination Case Processing, in TEFRA exams. The examiner must generate a non-change report using RGS and provide it to the taxpayer and, where appropriate, to the taxpayer, at the end of the test. The Other Information or Observations section of the report should include the Unchanged statement subject to approval by the area manager, area manager, or field operations manager. The examiner should prepare a Letter 590, Unreviewed Final Letter (or Letter 992, No Change, for Form 1120-S, U.S. Income Tax Return for a Corporation S, Form 1065, U.S. Company Declaration, or Form 5500, Annual Return/Employee Benefit Plan Report), have it signed by the group manager, and place it on the case file when the case closes. Letter 590 (or letter 992) is issued by the PCC and notifies the taxpayer that the report has been reviewed and accepted. On Form 3198, check the blocks for Letters Without Change and Letter 590 or Letter 992 in the Letter Instructions for SPC section. Reopening procedures do not apply if subsequent changes are needed prior to the issuance of letter 590 or letter 992. The unchanged report may be used to close the case. If applicable, the taxpayer's representative, at the end of the review, must secure the taxpayer's signature on the return(s) and affect the following timeframes: 10 days for case-closing for agreed or unchanged reviews – from the first date the report is received or the unchanged status is communicated to the taxpayer, 20 days for closing cases for unreviewed examinations – from the date on which 30-day letter violations or the taxpayer's appeal request are received, 4 days for the closing of cases for agreed high dollar unpaid deficiency or cases of over-adjustments of payment – see IRM 4.4.18, Large Dollar Cases, for more information. 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This section contains procedures for closing a case when the exam does not result in adjustments, or there are adjustments that do not result in any additional liability. ===== When completing a field or office exam that does not result in any adjustments (Elimination Code 02), the examiner will prepare and provide the appropriate non-change letter to the taxpayer(s) and, if applicable, to the taxpayer's representative. The following letters of no change inform the taxpayer that a no change is proposed, but the determination is subject to revision: Letter 3401, The Letter of Transmission Report Without Change, or Letter 3401-S, Transmission Letter Without Change of Unchanged Entity (Non-TEFRA) Letter 3401-S is used to transmit a non-change report to non-TEFRA Associations, Trustees, S-Corporations and Interest Groups Corporations of National International Sales when there are no changes to any article in the entity's statement (LaFra 01 or 02 Elimination Code). See IRM 4.31.2, TEFRA Examinations-Field Office Procedures, for additional guidance and letters for report preparation to be issued by the examiner, field TEFRA Coordinator and/or TEFRA Campus Function (CTF). The MRI also provides instructions for completing Form 3198, Notice of Special Handling for Examination Case Processing, in TEFRA exams. The examiner must generate a non-change report using RGS and provide it to the taxpayer and, where appropriate, to the taxpayer, at the end of the test. The Other Information or Observations section of the report should include the Unchanged statement subject to approval by the area manager, area manager, or field operations manager. 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credits, or other matters that will be displayed on the taxpayer's return. See Bond Regulations 1.6001-1. Taxpayers who maintain automated records can enter into a record retention agreement with the Area Manager. This agreement limits retained records to those specifically identified as necessary to perform audit procedures. Improper record notices put taxpayers on notice that their record-keeping practices are poor and need to be improved to meet the requirements of the law. Issuing an Inadequate Records Notice can result in a follow-up exam and is a tool for enforcing legal requirements with taxpayers to maintain adequate records and properly report tax obligations. The determination that a taxpayer has not maintained adequate books and records, or has not complied with a record retention agreement, is a matter of judgment and should be based on the facts of the individual case. Factors to consider include, but are not limited to: An alternative or indirect method was used to establish the amounts of gross income, deductions, credits or other matters displayed on the taxpayer's return because the taxpayer's records were not sufficient, previous history and current degree of non-compliance, indications of intentional intent or refusal to maintain adequate books and records, Likelihood that deficiencies in record keeping will result in a significant subreport of tax obligations, or other evidence of injury to the Government. The following section discusses examination procedures for handling inappropriate log issues. All time for the development of inappropriate registration issues by examiners should be charged to the case. Examiners should avoid criticizing the work of the employees, accountants or lawyers in a way that would suggest wrongdoing or negligence. Examiners should focus on explaining how taxpayer books and records are inadequate and what steps should be taken to bring them into conformity with applicable statutes. Examiners should document. The nature of the inadequacies of taxpayer records, the discussions of the Examiner/Group Administrator and the Basis for the conclusion reached. If an examiner determines that the taxpayer has not substantially complied with the law and regulations to maintain appropriate books and records or record retention agreements, the examiner should discuss deficiencies with the group administrator to determine whether a notice of inappropriate records should be issued. If the case includes a record retention agreement, the COMPUTER audit specialist should be contacted. Generally, Charter 979, Notification of Inadequate Registration, requesting a follow-up return on the taxpayer's corrective action within 6 months, will be used to notify the taxpayer. If the taxpayer is within the scammer's classification, engages in illegal activities, or is intentionally ignoring the law, the examiner will prepare Form 2807, the Agreement to Keep Adequate Account Books and Records, and Charter 978, Notice of Inadequate Records, which includes a description of the exact records required and penalties for not keeping records. The designated contact identified in Charter 978 or Charter 979 must be the person in PSP responsible for monitoring future taxpayer compliance. Form 2807, or Narrative Letter 979, should include the following: The date the taxpayer was orally notified that the records were inadequate or not in compliance with a record retention agreement. The tax years examined. A clear and concise statement specifying how the taxpayer's records were inadequate or not in compliance with a record retention agreement. Form 2807 must specify the books and records to be maintained. Form 2807 and Charter 978 (or Letter 979) are approved and signed by the group manager. Notices of improper registration must be personally served by examiners or sent by certified mail. The examiner shall complete the service registration in Charter 978 and Charter 979 at the time of delivery or before the certified mail is sent. The service record must also be completed on all retained copies. If sent by registered mail, the return receipt shall constitute the service record and shall be attached to the copy of Charter 978 or Letter 979 retained in the case file. If Form 2807 is mailed, Charter 978 must be held 15 days to give the taxpayer the To execute Form 2807. Section 3201(d) of the RRA 98 requires that, where possible, any notification relating to a joint declaration be sent separately to each individual submitting a joint declaration. Congress believed that sending separate notices would result in mail being sent to a spouse who moved. See IRM 4.10.1.2.2.1. Independent Notification Requirements, for detailed procedures. Detailed, a notice is addressed to a corporation, must be delivered to an authorized officer to sign tax returns and preferably to the officer who signed the return under review. In the case of an association, the notice will be addressed to all partners and will show the name in which the association is doing business. The original notice will be delivered to the partner who signed the return or, if this is not possible, to a partner actively participating in the business. A copy of the notice, including personal service registration or mail receipt, will be sent by registered or registered mail to all other partners. Receipts for these shipments will be associated with the copy of the notice retained in the case file. Income agents must deliver Charter 979 or Charter 978 and Form 2807 at the closing conference if possible. Otherwise, mail certified. Where Form 2807 is required, the taxpayer will be given the opportunity to execute the agreement, specifying the books and records to be maintained. Tax Compliance Officers/Tax Auditors must deliver Letter 979 or Charter 978 and Form 2807 to the taxpayer on a subsequent appointment if possible. Otherwise, mail certified. Where Form 2807 is required, the taxpayer will be given the opportunity to execute the agreement, specifying the books and records to be maintained. In joint investigations, the criminal investigator shall determine the appropriate time to inform the taxpayer of the inadequacies of the records and issue the letter of notification. The criminal investigator is also responsible for delivering the Notice of Improper Records. Letter 978 and letter 979 serve as notification to taxpayers that their records are inadequate and the execution of Form 2807 is not necessary to close the case. Whether or not the taxpayer signed Form 2807 will be indicated in Charter 978. If the taxpayer does not execute Form 2807 and the case is not greddio, the taxpayer will be informed of the additional opportunity to discuss the matter at an Appeals conference. Taxpayers who accept the proposed adjustments but do not execute Form 2807 are not given an Appeals conference. Examiners will prepare a detailed Form 5346 by following the instructions on the back of the form. The other section should indicate that the package is documentation for a notice of inappropriate records. The package should include: Copies of relevant working documents, Copy of audit report, Copy of letter 978 or Letter 979, Original Form 2807, if applicable. A completed copy of Form 5346 must be included on the work papers with other documentation of the problem. The original Form 5346 and documentation must be forwarded to PSP for suspense and Follow-up exams will be conducted when appropriate. These exams should be initiated in sufficient time to complete within the established audit cycles. The dossier should document the consideration of the declare whether the taxpayer has corrected deficiencies in record-keeping practices. If the examiner concludes that the taxpayer is substantially complying with the requirements for maintaining adequate records, inadequate record reporting information should be included in the case file when the examination is closed. If the examiner concludes that the taxpayer is not substantially complying with the requirements for keeping adequate records, then the examination of additional enforcement measures, such as the assertion of sanctions, is warranted. In addition to preparing all the reports necessary to document the results of the audit and organize the contents of the case file, examiners have other critical case-closing requirements. Completion of Form 5344 is required prior to the close of a case. Use of Form 5344 in RGS is required. The entries required for examiners are described in IRM 4.4.12, Examined Closures, Surveyed Claims, and Partial Assessments. Because case grading is the responsibility of the group administrator (but an entry in this field is required for an agent to forward a case), examiners must enter their own grade unless their group administrator instructs you to enter another grade. Group administrators should also review this entry on Form 5344 before the case closes to ensure accuracy. The EOAD was designed to provide data to track the adjustments of the review as a matter of question. This data will be used to improve the ability to identify specific areas of non-compliance based on test results and track the effectiveness of the test classification process. EOAD data capture is mandatory for all individual, corporate, S Corporation, and association return exams. EOAD data should be entered for all issues examined, both adjusted and unadjusted elements. Data capture for EOAD must be performed just before closing the case (after completing exam report and automated 5344). See IRM 4.10.16, Examination Operational Automation Database (EOAD), for detailed instructions. As of March 1, 2006, CCP established uniform guidelines for file folder color. Scan groups should use the following file folder colors when closing cases to Case Processing: Red: Case with a status date that expires within 180 days. Yellow: only use approved by headquarters. The purpose of use will change periodically as an interim guide is issued and published on the Orange Interim Guidance – IRS Lavender Employee Audit website – NRP 1040 Plum – NRP Form 1120S Light Blue – Claims (this includes innocent spouse; injured spouse; and any other claim). The type of claim must be recorded on Form 3198. RGS is designed to be used by the Exam or other users who select, examine, control, process or monitor income tax cases. The system improves the performance of the work process by automating numerous activities such as tax calculation, ticket calculation, interest calculation, case file documentation, time reporting, IDRS interface, working work document protection of the date of the law (normal and TEFFRA), preparation of letters, inventory control, preparation of management reports, recovery of case files (both open and closed), problem tracking, as well as many other functions. See IRM 4.10.15, Reporting Software (RGS), for additional instructions. The benefits obtained from the use of RGS are: Accurate and consistent tax and interest calculations and recalculations. Calculation of legal adjustments flowing to the report. Timely reports that can be provided to taxpayers immediately or after managerial approval. Preparation and validation of Form 5344, Consistent Formatting, Identification and Organization of Work Papers, Passive Data Flow to Correspondence and Correspondence Forms, and Passive Data Collection with Associated Conversion and Roll Up Programs such as EOAD. To close a case outside of RGS, RGS group codes need to be entered. RGS group codes can be found in the Excel® Employee Group Code Contact Files file on the AIMS/ERCS website. RGS provides standard explanations automatically for legal adjustments. In addition, RGS provides nationally approved Standard Explanations and the user has the opportunity to customize standard paragraphs. The number of custom standard explanations should be limited as the National Standard Explanations have been approved by the Chief Counsel. IRM 25.2.2, Whistleblowers and IRM 25.2.1, Guide to the General Operations Division for Whistleblower Complaints, provide guidance on receiving, evaluating and processing whistleblower claims for rewards. These IRRs should be consulted for the correct processing of informant complaints. See IRM 4.11.57.4.3.6, Confidential Informants, for third-party contact rules applicable to informants. See IRM 4.11.57.6.5, Contacts with Informants, and IRM 25.27.1.3.5, Retaliatory Notification Procedures, for additional information on how to contact informants. Often, it may be necessary to contact informants again for case development purposes. It is recommended that examiners consult with their group manager before contacting the informant again. When an exam includes an informant's complaint, an AIMS N freeze should be used to ensure that the results are communicated to the Informant Claims Examiner (ICE). References to the Informant's Claim of Reward: IRC 7623- Insufficient payment and fraud detection expenses, etc.; Reg. 301.7623-1 - Rewards for information related to violations of internal income laws, MRI 1.2.1.5.15 - Policy Statement 4-36 - Identity of other agency informants IRM 1.2.1.5.12 - Policy Statement 4-27 (Formerly P-4-86) - Rewards determined by the value of the furnished information and the calculation and payment of rewards, MRI 1.2.2.10.10 - Delegation Order 9-10 (formerly OJ-16. 16 - Authorization to Approve Confidential Expenses, IRM 1.2.2.14.7 - Delegation Order 25-7 (Rev. 3) - Authority to Make a Determination Under IRC 7623, IRM 1.2.2.14.12 - Delegation Order 25-12 (Rev. 1) - Third Party Contact Determination of Retaliation, IRM 25.2.1 - Guide to the General Operational Division for Complaints of Job Whistleblowers, IRM 25.2.2 - Complaint Awards, IRM 4.11.57 - Third Party Contacts, IRM 25.27.1 - Third Party Contact Program, RRA'98 Section 3503 - Disclosure of Criteria for Exam Selection. Informant Communications are Confidential. The existence of a communication from an informant should not be disclosed to the taxpayer. All claims, reports and information of informants will be transmitted from office to office in double-sealed confidential envelopes marked as To be opened only by recipients and stored in closed filing cabinets. The name of the informant should not be used in the examiner's report, working documents or Form 4665. Every effort should be made to exclude from newspapers any reference to the fact that the case involves an informant. Delete all information related to the informant or informant's information from the file before the case file is taken out of the office for examination. The taxpayer may ask why their return was selected for examination. Pub 1 has been revised and includes a statement describing the general criteria and procedures for selecting taxpayers for the exam. The Service is not required to disclose the basis for the selection of a particular taxpayer for examination. Generally, it is the Service's practice to respond if the source of the exam is random, generated DIF (without explaining the scoring process), or whether it is generated from a public source (for example, public media report). However, if the source of the exam is an informant, the Service is not required to disclose that an informant exists. The examiner and his/her group manager should consult with Disclosure when prompted to provide a response to return the selection of informant cases. See the Contacts web page of the disclosure office. If an assigned statement contains a Form 211, Original Information Award Request, and/or Form 3949, Information Report Reference, determine whether the return should be accepted as submitted. The return can be surveyed. Normal survey procedures should be followed using Form 1900. Form 11369, Confidential Assessment Report on The Reference Claim, must be completed in all cases containing a Form 211 claim. This includes cases closed by survey. See IRM 25.2.1.5.5.2, Form 11369 for Surveyed Claims. Seal all information regarding the informant's claim and all forms mentioned above in a confidential envelope. Remove all references to the Form 211 Claim from the case file. Note on Form 3198 Mean informant's claims assessment by reward, route to the _____ campus. Attn: Informant Claims Examiner (ICE) At the end of the exam, the examiner must prepare two files: a complete file for regular processing through SPC, and a partial record to be sent to the Campus/Compliance Center for the processing of the reward claim by the Claims Informant (ICE). The reward claim file must contain the following documentation: Form 11369. Copies of all statements examined, substitutes for the return prepared during the review and/or insured returns prepared by the taxpayer. Copy of the exam report. Special Agent Evaluation Report (if applicable) attached to Form 3949. Copies of activity logs; Copies of Form 4318; Any other information that may assist ICE in processing a reward claim. The reward claim memorandum, along with the entire case record, must be approved by the group administrator. All of the above items will be included in a confidential envelope marked as ICE Copy and included in the case file when closing the case. Write down Form 3198 with the following instructions: Informant's Claim Case. The designated area reviewer (currently a psp role) will review Form 11369 for the determination of the reward and sign Form 11369 in addition to the PSP Manager. The reward claim file will then be sent to the ICE Campus, which will release the N freeze. All notification cases claim that they have an N freeze in the case and cannot be closed outside the area until the N freeze has been removed. This section provides procedures for deceased taxpayers. Deceased taxpayer procedures should be followed when a taxpayer has died, if the death occurred before or after the filing of the return. References for deceased taxpayers: IRM 4.4.3.7, Refunds to Other Taxpayers, MRI 4.10.9.8, Special Situations Requiring Documentary Evidence, Pub 3920, Tax Relief for Victims of Terrorist Attacks. If there is a fiduciary relationship, the case file must include probate letters and Form 56, Notice concerning the fiduciary relationship, which will be attached to the statement. In the case of a deceased, if there is a fiduciary relationship, reports and correspondence must include the name of the current administrator or other appropriate representative. Correspondence and reports will also be mailed to the trustee's address. Once legal evidence of death has been obtained, correspondence and examination reports should be addressed as follows. For joint returns: For single/separate returns: Joint repayment agreements - Must be signed by the surviving spouse and executor or estate manager of the deceased taxpayer. If no executor has been appointed, the surviving spouse signs for himself and the deceased (e.g. John Doe, Deceased, Mary Doe's Surviving Spouse.) If both taxpayers have passed away, the executor of each estate must sign the agreement. If the surviving spouse does not receive all deceased property or sufficient assets to cover tax responsibility, cannot be signed as a surviving spouse, and correspondence must be sent to the last known address of the deceased and the surviving spouse at his/her current address. If the surviving spouse received all of the deceased's assets and the estate is closed, Form 2045, the Assignee Agreement, and Form 870 with a special language, they will have to be See IRM 4.11.52, Cases of Responsibility of Assignees. See IRM 25.6.22.6.1.4, Decedents, when preparing consent for a deceased. If a deceased dies intestate and no executor or administrator is appointed, no one can sign consent to the deceased or the estate that extends the income tax settlement period. Similarly, consent cannot be executed after the executor or administrator has been de-entered. See Rev. Rul. 83-41, 1983-1 C.B. 349, clarified and amplified by Reverend Rul. 84-165, 1984-2 C.B. 305. An heir responsible under IRC 6901 as an assignee may sign consent for his or her own responsibility. A surviving spouse generally has no authority to sign consent on behalf of the deceased spouse. Goods are generally considered successors in the interest of the deceased under state law and as the successor of the deceased in interest, the executor or manager of the estate is the appropriate party to execute consent. If necessary, a legal notice of deficiency must be issued. Where a refund is to be made to someone other than the taxpayer on whose behalf the tax was paid, documentary evidence must be provided to enable refunds. This includes (but is not limited to) deceased taxpayers, trustees, estates, guardians, minors, dissolved corporations, reorganizations, and bankruptcy cases. See IRM 4.4.3.7, Refunds to Other Taxpayers and their subsequent sections for guidance on what evidence is needed. In addition, Form 1310, a Person's Return Claiming Reimbursement Due to a Deceased Taxpayer, must be insured if an instant envelope is recommended on a joint return and one of the taxpayers has died since the return was filed. IRC 692(d) provides relief for federal income tax obligations of the deceased who died as a result of certain terrorist attacks. IRC 692(d) applies to victims of Oklahoma City Attack - For 1994 and later up to and including the year of death. September 11 Attack - For 2000 and later. Anthrax Attacks - For 2000 and later. Any astronaut whose death occurs in the line of duty after 12/31/02. See IRM 21.7.4.4.1.13, Terrorism Victim Tax Relief Act 2001 - Tax Forgiveness, for additional information. The minimum amount of relief is \$10,000 per IRC 692(d)(2). The 2003 Act did not change the minimum benefit. If the total tax forgiven for all eligible years is less than the minimum, the difference is treated as a tax paid for the last tax year of the deceased and you will be reimbursed the same as if the amount had actually been paid. IRC 692(d)(3) stipulates what income is not subject to terrorist relief provisions. For example, deferred compensation that would have been payable if the death had occurred due to an event other than the attacks. For more information, see Process 2004-26, 2004-19 I.R.B. 890. Death Test - Death Certificate or Form 1300, Happen Report, issued by the Department of Defense. Form 1310 unless any of the following applies: The surviving spouse is filing an original or amended statement with the or the personal representative who submits an original Form 1040 or Form 1040NR for the deceased and a judicial certificate showing the appointment is attached to the statement. Please note on Form 3198 that the case involves a deceased and any name or address changes. For non-TEFFRA reporting, see: IRM 4.31.5, Examination of Control of Investor Level Statutes (ILSC) - Field Office Procedures, Statutes and Sanctions not TEFFRA, labour aid located in for the drafting of the TEFFRA report, see: IRM 4.31.2, TEFFRA Examinations - Field Office Procedures The TEFFRA website in Click here to view the text of the image. Click here to see the text description of the image. Click here to see the text description of the image. Click here to see the text description of the image. Click here to see the text description of the image. 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