



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.46.6

SEPTEMBER 23, 2025

EFFECTIVE DATE

(09-23-2025)

PURPOSE

- (1) This transmits revised IRM 4.46.6, LB&I Examination Process, Workpapers and Reports Resources.

MATERIAL CHANGES

- (1) IRM 4.46.6.1 - Added Counsel to list of primary stakeholders. Paragraph (6) added with contact information for IRM updates.
- (2) IRM 4.46.6.1.1 - Added this subsection and background information to comply with IRM 1.11.2.2.4.
- (3) IRM 4.46.6.1.2 - Added this subsection and authority information to comply with IRM 1.11.2.2.4.
- (4) IRM 4.46.6.1.3 - Added this subsection and responsibilities information to comply with IRM 1.11.2.2.4.
- (5) IRM 4.46.6.1.4 - Added this subsection and program management and review information to comply with IRM 1.11.2.2.4.
- (6) IRM 4.46.6.1.5 - Added this subsection and program controls information to comply with IRM 1.11.2.2.4.
- (7) IRM 4.46.6.1.6 - This section was renumbered from 4.46.6.1.2 due to the addition of the subsections named above and renamed Terms and Acronyms. The following acronyms were added:
 - BBA
 - CAP
 - CBA
 - CCP
 - FOIA
 - IDR
 - IRA
 - LCC
 - MSNC
 - PTC
 - SME
 - TDC
 - TWS
 - WO
- (8) IRM 4.46.6.1.7 - Added IRM 4.10.8 and Exam Procedures Knowledge Base to list of related resources.
- (9) IRM 4.46.6.2 - Inserted new subsection and moved content from 4.46.6.1.1 due to the additions of the subsections listed above. Renumbered subsequent subsections.
- (10) IRM 4.46.6.3 - Added paragraph (2) to include the definition of a record and recommendations for best practices for case related emails and uploading to IMS. Added paragraph (3) for guidance on designating a point of contact. Incorporated LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024) into paragraphs (5), (6) (7), (12) and (13). Added sentence to paragraph (10) about including workpapers from SME's and specialists in IMS case file. Added paragraph (15)

for guidance on removing extraneous and unrelated information from the case file. Paragraphs renumbered due to additional content added as follows: (2) to (4), (3) to (5), (4) to (8), (6) to (10), (7) to (11) and (8) to (14).

- (11) IRM 4.46.6.3.1 - Incorporated LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024) into paragraph (4).
- (12) IRM 4.46.6.3.2 - Modified paragraph (5) to direct employees to SAIN codes in the virtual library (SAIN exhibits removed).
- (13) IRM 4.46.6.3.5 - Clarified each examiner and manager are required to review their or their employee's workpapers in IMS and documentation of review added to examiner's activity record. Removed reference to Form 15292.
- (14) IRM 4.46.6.4 - Inserted new subsection and incorporated content from LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024).
- (15) IRM 4.46.6.5 - Inserted new subsection and incorporated content from LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024). Renumbered subsequent subsections.
- (16) IRM 4.46.6.7 - Added use of Income Tax Planner (ITP) software to generate examination report to paragraph (2)(b). Updated link to BBA in paragraph (5).
- (17) IRM 4.46.6.7.1 - Added guidance for issuing no change letter to paragraph (5). Added reference to paperless case closing procedures to paragraph (6). Removed paragraph (7).
- (18) IRM 4.46.6.8 - Added reference to report writing virtual library to paragraph (1),
- (19) IRM 4.46.6.9 - Added case manager to approve penalty assertions to paragraph (3).
- (20) IRM 4.46.6.10 - Added sentence to paragraph (6) stating TCS must follow mandatory standard naming convention when uploading documents to IMS.
- (21) IRM 4.46.6.10.1 - Added reference to TCS using ITP software to prepare reports paragraphs (1) and (5). Removed paragraph (3). Revised paragraph (4) for revised procedures. Combined paragraph (6) and (7) procedures into paragraph (6). Removed paragraph (7).
- (22) IRM 4.46.6.11 - Updated guidance for issuing case closing letters to paragraph (11).
- (23) IRM 4.46.6.15 - Added sentence about automatic synchronization of workpapers in IMS.
- (24) IRM 4.46.6.16 - Inserted new subsection and incorporated content from LB&I-04-1123-0009, Interim Guidance for Download All Feature in Issue Management Systems (IMS) and LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024).
- (25) Exhibit 4.46.6-1, Exhibit 4.46.6-2 and Exhibit 4.46.6-3 - removed exhibits related to SAINs and moved SAIN list to virtual library. Renumbered subsequent exhibits.
- (26) Exhibit 4.46.6-2 - Added best practices for documents for SAIN 012-02, SAIN 021 and SAIN 090.
- (27) Exhibit 4.46.6-6 - Exhibit removed.
- (28) Editorial changes and corrections made throughout.

EFFECT ON OTHER DOCUMENTS

IRM 4.46.6 dated September 16, 2021 is superseded. Incorporated LB&I-04-1123-0009, Interim Guidance for Download All Feature in Issue Management Systems (IMS) and LB&I-04-1224-0013, Interim Guidance for Issue Management System (2024).

AUDIENCE

All LB&I personnel

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4.46.6

Workpapers and Reports Resources

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- 4.46.6-2 Best Practices for IMS Upload and Storage of Electronic Workpapers

4.46.6.1
(09-23-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides guidelines for the development of workpaper content and organization, as well as preparation of audit findings for a completed report. These guidelines promote quality and consistency in examiner workpapers and reports. This section also describes the electronic case files required in the Issue Management System (IMS).
- (2) **Audience:** All LB&I personnel
- (3) **Policy Owner:** Assistant Deputy Commissioner Compliance Integration
- (4) **Program Owner:** The LB&I Policy Office within ADCCI
- (5) **Primary Stakeholders:** LB&I executives, senior managers, front-line managers, examiners, program analysts and paraprofessional staff. Reviewers of LB&I case files after they leave the group, including:
 - Subject matter experts and technical specialists
 - SB/SE Technical Services reviewers
 - Joint Committee reviewers
 - Appeals officers
 - LB&I Quality Review and Analysis reviewers
 - Tax examining technicians
 - TIGTA and GAO auditors
 - Counsel
 - Taxpayer Advocate case advocates
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5 , Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made at *LB&I Policy Gateway*.

4.46.6.1.1
(09-23-2025)
Background

- (1) The LB&I Examination Process (LEP) was implemented in 2016 with significant updates made in 2018. Pub 5125, Large Business & International Examination Process describes the LEP process. This section provides procedures for workpapers and reports and electronic case file requirements for IMS.

4.46.6.1.2
(09-23-2025)
Authority

- (1) See IRM 4.46.1.1.2, Authority.

4.46.6.1.3
(09-23-2025)
Responsibilities

- (1) See IRM 4.46.1.1.3, Responsibilities

4.46.6.1.4
(09-23-2025)
Program Management and Review

- (1) See IRM 4.46.1.1.4, Program Management and Review

4.46.6.1.5
(09-23-2025)
Program Controls

- (1) See IRM 4.46.1.1.5, Program Controls

4.46.6.1.6
(09-23-2025)

(1) The following table contains commonly used acronyms.

Terms and Acronyms

Acronym	Definition
BBA	Bipartisan Budget Act of 2015
BMF	Business Master File
CAP	Compliance Assurance Process
CBA	Cross Border Activities
CCP	Centralized Case Processing
EOAD	Examination Operational Automation Database
FOIA	Freedom of Information Act
IDR	Information Document Request
IER	International Examiner's Report
IMF	Individual Master File
IMS	Issue Management System
IRA	Issue Resolution Agreement
ITA	Issue Tracking Attribute
LCC	Large Corporate Compliance
LIN	LB&I Image Network
MAP	Mutual Agreement Procedures
MSNC	Mandatory Standard Naming Convention
PII	Personally Identifiable Information
PTC	Primary Team Coordinator
RA	Revenue Agent
RAR	Revenue Agent Report
RGS	Report Generation Software
SAIN	Standard Audit Index Number
SRS	Specialist Referral System
SME	Subject Matter Expert
TC	Team Coordinator
TCS	Tax Computation Specialist
TDC	Taxpayer Digital Communication
TWS	Team Website
UIL	Uniform Issue List
WO	Whistleblower Office

4.46.6.1.7
(09-23-2025)
Related Resources

- (1) The following resources are related to workpapers and reports:
 - IRM 4.10.8, Report Writing
 - IRM 4.10.9, Examination of Returns, Workpaper System and Case File Assembly
 - IRM 4.10.15, Examination of Returns, Report Generation Software (RGS)
 - IRM 4.10.16 , Examination of Returns, Examination Operational Automation Database (EOAD)
 - *Exam Procedures Knowledge Base*

4.46.6.2
(09-23-2025)
Definition and Purpose of Workpapers

- (1) Examiners prepare workpapers to show the audit trail and to provide support for the conclusions reached in the examiner's report.
- (2) Workpapers document the:
 - Procedures applied
 - Tests performed
 - Information obtained
 - Conclusions reached in the examination
- (3) Electronic files are workpapers. Refer to:
 - Exhibit 4.46.6-1 for guidance on uploading documents to IMS
 - Exhibit 4.46.6-2 for best practices for IMS upload and storage of electronic workpapers
- (4) Workpapers serve four basic purposes:
 - Assistance in planning the audit and setting the scope of the exam
 - Record of the evidence gathered, procedures completed, tests performed, and analyses conducted during the examination process
 - Support for technical conclusions
 - Basis for review by management
- (5) Workpapers reflect on the quality of the examination. Well-prepared workpapers quickly communicate the facts regarding the taxpayer's tax liability. Poorly prepared and disorganized workpapers may confuse stakeholders. Electronic workpapers and case documents for paperless case closings must be uploaded in IMS.
- (6) Workpapers, emails, reports, research, correspondence, photos and documents must be prepared with the expectation that they might be released to the public under the Freedom of Information Act.

4.46.6.3
(09-23-2025)
Workpaper Organization and Considerations

- (1) Workpapers must be legible, indexed and organized. The workpapers are required to be identified by the appropriate Standard Audit Index Number (SAIN) and indexed in a logical order within each section so that others such as a reviewer, Appeals Officer, or Counsel can easily follow the work product.
- (2) Workpapers include internal and external correspondence to and by IRS personnel. This includes electronic communication meeting the definition of a record, such as emails and messages sent or received through Taxpayer Digital Communication (TDC) or any other approved electronic communication platform. A record:

- Is created or received in the conduct of business
 - Serves as evidence of agency activities, decisions and/or policies
 - Contains information of value
- (3) Do not include emails unrelated to the examination in the case file. Refer to IRM 1.15.2.2, Definition of a Record, IRM 1.15.6, Managing Electronic Records, and *What is a Record?* for more information. The workpaper naming convention per paragraph (5) of this section applies to emails. Recommended best practices for email correspondence are as follows:

Best Practices for Email Correspondence
Place all incoming emails into an Outlook folder named using the taxpayer's name control or other naming convention that does not disclose PII (i.e. Case 1, B case, etc..).
Place your name on the "cc" line for each email you send so that you receive a copy, which can then be placed in the taxpayer's Outlook folder.
It is recommended all emails be put into PDF format using the "conversion feature" ("not print to PDF") for better handling in IMS, and to retain attachments and metadata. Steps: <ol style="list-style-type: none"> a. Right-click on the email or folder to convert b. Select Convert to Adobe PDF c. Select the location to save the email d. Review and update (if desired) the file name e. Select Save
Upload emails into IMS so that they are included in the electronic case file.
Emails are saved under SAIN 016, Correspondence, for example, 016-01.00-email correspondence.

- (4) See Exhibit 4.46.6-2 for suggested best practices for storage of internal and external correspondence within IMS. See IRM 1.15.6.9, Managing Electronic Mail Records, for guidance on maintaining email records after they are saved in IMS.
- (5) Point of contact (POC): Upon closing, every case must have an identified POC. The POC is generally the PTC and/or case manager. POCs vacating that role must document in the PTC activity record or memo saved to SAIN 005:
- where files are located,
 - how to access the files (i.e., necessary passwords or points of contact to gain access)
 - POC successor
- (6) The POC's (PTC, team manager, etc.) responsibilities include:
- Ensuring and certifying that all workpapers have been collected, stored, and indexed in compliance with these requirements, and
 - Serving as the person to field inquiries from those who are taking over the case (Appeals, Counsel, DOJ) about where to find and how to

access file documents and make contact with any necessary IRS witnesses, e.g., for a Tax Court case.

Note: The PTC and manager can be updated in IMS after the case is closed. Case Management Systems Solutions (CMSS) administrators can make this change once a request is made through the *IMS assistant*.

- (7) A workpaper index must be used to organize electronic workpapers within IMS. The standard index will allow others to quickly find documents within the workpapers loaded in IMS and will serve as a reminder that all documents needed for a quality exam are included. The workpaper index is labeled as "000-00.00-Workpaper Index" so that the document filters to the top during a workpaper sort within IMS. This will enable files to be easily located within IMS or the team website by using the index.
- (8) Naming Convention: The mandatory standard naming convention (MSNC) ensures that workpapers within each SAIN show up in the desired order. If the SAIN extension or workpaper number is left out of the middle of the file name, the workpaper will show up in the alphabetical order of the first letter in the description.

Examiners must name electronic documents and workpapers with a 3-digit SAIN (or 4 to 6-digit IMF issue code for 1040 returns) - SAIN extension, numeric number - description.

Example: 001-00.00-description or 001-000.00-description

- (9) Use the naming convention in the document name (i.e. description) field within the document in IMS. IMS will auto-populate the first 7 digits (or 6 to 8 digits for 1040 returns) of the naming convention. Examiners add the workpaper description in the respective form field. Examiners can enter the workpaper number in respective form field, or it will auto-populate with "00". Examiners can modify the auto populated fields as needed. The user needs to modify the last digits since IMS will auto-populate the last digits with 00. Do not modify the pre-populated SAIN for Information Document Requests (IDR's) (SAIN 012), 5701's (SAIN 013) and Correspondence (SAIN 016).
- (10) The mandatory standard naming convention applies to all documents saved in IMS including documents saved within the following IMS tabs:
 - Case documents
 - Return documents
 - Technical issues
 - Administrative issues
 - IDR's
 - IDR responses
 - 5701s
 - 5701 responses
 - TCS documents
 - Workpapers
 - Exam plan/risk analysis
 - Correspondence letters
 - Documents to taxpayers
 - IRA - CAP cycle
 - IRA responses - CAP cycle
 - Signed documents

- Other documents used during the course of an examination
- (11) Lead sheets with standardized audit procedures, which can be tailored to each examination, are available in IMS for many SAIN numbers. IMS provides an automated electronic index, named WP Index, for all case documents under the case attributes on the case tree.
 - (12) Workpapers (electronic or paper) must appropriately document techniques used and conclusions reached. For additional information about workpaper documentation, refer to IRM 4.10.9.8, Workpapers.
 - (13) Workpaper documents include reports, documents, and communication received from SMEs and specialists such as economists, engineers, CBA, and others. Workpapers (electronic or paper) must identify the issue and show the development and conclusions reached. If electronic files are provided that are considered pertinent to the development of the issue, they must be saved to IMS. All workpapers added to IMS are associated with the appropriate issue SAIN number and issue name. Extraneous documents (electronic or paper) must be properly disposed or returned to the taxpayer and are not added to IMS. Relevant workpapers must be separated from extraneous documents. Extraneous documents include duplicate copies and documents not needed to support adjustments made on audit or critical to the case. Consult with your manager before disposing of extraneous documents to prevent unlawful/inadvertent destruction of records.

Caution: All paper and electronic records must be retained when a litigation hold is received or is reasonably anticipated. Refer to IRM 25.3.1.7.6, What is litigation hold and *Litigation Hold* for more information.

- (14) IMS offers examiners the option of using lead sheets for many issues based on SAIN input. Examiners can tailor these standardized audit procedures to each issue. Lead sheets created in IMS can be renamed to reflect the content of the workpaper, for example, "004-00.00–Preparing the Examination Plan".
- (15) The PTC and case manager can mark or unmark workpapers as confidential by checking the "confidential" box in the IMS Workpapers screen in the TWS. Confidential workpapers may appear in the documents grid but have a description of "confidential". Documents not subject to FOIA release, are marked "confidential" such as legal memorandum and emails subject to attorney client privilege. Refer to *Freedom of Information Act (FOIA) guidelines / Internal Revenue Service* and IRM 4.46.6.3.1, paragraph (4) for more information.
- (16) Examiners can mark documents as final in IMS by checking the "final" box on the document header. You can use this feature even after the case is closed. You can use this feature to identify the final version of the document when there are multiple versions of the same document saved to IMS.
- (17) For examinations closing electronically, all forms and documents that are required in a paper case file must be saved in IMS. It is recommended that examiners upload these documents to IMS for all case closings as LB&I moves towards a paperless system. See Exhibit 4.46.6-1 for instructions on uploading documents to IMS. See Exhibit 4.46.6-2 for recommended best practices for IMS upload and storage of workpapers.
- (18) Examiners must keep their files clean of unrelated materials. For example, when examiners download information from services such as yK1 or CDW Knowledge Graph Environment (CKGE), they must immediately discard all

material on unrelated parties (e.g., neighbors, prior property owners, etc.) unless such information is functionally declared necessary (e.g., to detail specific search methodology). See IRM 10.5.6.5.6, Privacy Act Requirement to Maintain Accurate, Relevant, Timely, and Complete Records, for additional guidance. If the examiner has a question about whether information is related to the case, they can consult their group manager.

4.46.6.3.1
(09-23-2025)
**Examining Officer's
Activity Record**

- (1) Activity records must properly document examination activities. All examiners, including the case manager and issue manager(s), are required, on a continuous basis, to document case activity on Form 9984, Examining Officer's Activity Record.
- (2) Examiners are required to maintain Form 9984 in IMS. Examiners can enter their time and case activity in IMS by checking the box for "Open Activity Record with time entered" on the timesheet. Information entered on Form 9984 can be viewed from the team website. Team managers can document their examination activities on a case level using *Case Level Activities (TWS)* on the team website. Team Managers using the IMS client may also use the Case Comments button on the IMS timesheet if recording activity for an entity (rather than a case).
- (3) The team activity record becomes especially important if the taxpayer files a claim for interest abatement under IRC 6404(e). Examples of other events that are documented on the activity record include loss of records, team member transfer, extended details, extended training, extended leave, extended acting assignments or any other event(s) that has the potential for delaying the closing of the examination. See IRM 4.10.9.5, Activity Record. Refer to IRM 10.5.4, Incident Management Program, for guidance on timely handling/reporting records loss.
- (4) Certain inter-agency and intra-agency memorandums and letters are exempt from Freedom of Information Activity (FOIA) release. The exemption incorporates other privileges that apply in litigation involving the government, including the attorney client and work product privileges. For example, certain documents prepared by IRS's lawyers may be withheld in the same way that documents prepared by private lawyers for clients are not available through discovery in civil litigation. Refer to *Freedom of Information Act (FOIA) guidelines / Internal Revenue Service* for information. The activity record must properly document examination activity subject to attorney client privilege between exam and Counsel. Examiners mark the activity record "confidential" by checking the box in IMS for the specific entry containing any privileged activity.

4.46.6.3.2
(09-23-2025)
**Standard Audit Index
Number (SAIN)**

- (1) The primary purpose of the SAIN is to provide a consistent numbering system for examination workpapers. IMS uses SAIN to establish all issues. IMS also uses each issue's SAIN to track the time charged to the issue. Time charged to the case is required to be entered and maintained in IMS.
- (2) SAIN codes have at least 3 digits with no alpha characters. The first digit identifies the code's location as shown in the following table.

First 3 Digits:	Item is:
000-099	Administrative

First 3 Digits:	Item is:
100-199	Balance Sheet - Assets
200-299	Balance Sheet - Liabilities
300-399	Balance Sheet - Equity
400-499	Profit & Loss - Income
500-599	Profit & Loss - Expenses
600-699	Income Tax Computations & Credits
700-799	Miscellaneous items
800-899	Specialists
900-999	Other Income and Expense Items

- a. The IRS uses SAINs to track trends within LB&I and other IRS functions. A primary SAIN's second and third digits may represent a line number on Form 1120. For example, the second and third digit of SAIN 517 refers to line 17, "Taxes and licenses" on page 1 of Form 1120. However, a SAIN number will not change when the tax return's line number for an item changes, but will remain constant for the Examination Operational Automation Database (EOAD).
- b. In some circumstances, multiple items might apply to a primary SAIN and a single line item on Form 1120. In instances where further refinement of a primary SAIN is appropriate, the number is extended by adding a hyphen and two additional digits. See the example below:

Primary SAIN	SAIN	Description
Three Digit SAIN	322	Capital stock
Five Digit SAIN	322-01	Preferred
Five Digit SAIN	322-02	Common

Note: Five Digit SAIN codes also occur when a primary activity has more than one significant aspect; for example, mandatory compliance checks, SAIN codes 713 through 713-07. The fourth and fifth digits are frequently referred to as second tier SAIN codes.

- (3) The second tier SAIN is added on the issue screen in IMS. Team managers use these codes to plan and track activity on specific cases. Teams may use second tier codes 00-99 (nn) to identify issues, examiners, divisions, or activities on their examinations. There are no restrictions on available captions.

Example: TCs often use second tier SAIN codes to track the source of audit adjustments. For example, a TC uses SAIN 514, Repairs and Maintenance, for the examination of a parent corporation and its three subsidiaries. The TC may use SAIN codes 514.01 for the parent corporation, 514.02 for domestic Sub A, 514.03 for domestic Sub B and 514.04 for domestic Sub C to track the source of any audit adjustment.

Example: A TC may track team member's activity through second tier SAIN codes. For example, the TC may assign two agents to work on a corporation's repairs and maintenance accounts. The first agent reconciles the corporate book repair and maintenance expenses to the tax return. The TC assigns the first agent SAIN 514.05. The TC may assign a second agent SAIN 514.06 for coordinating with an engineer on the capitalization of the corporation's property, plant, and equipment maintenance and repair expenses.

- (4) IMS gives team managers flexibility to track activity by particular subsidiaries, divisions, agents or specialties. These options can be considered before assigning second tier SAINs for this purpose
- (5) See *SAINs* in the *Workpapers and Lead Sheets Virtual Library* for a list of all SAIN and IMF codes. The list can be filtered by SAIN, description or return form type. .
- (6) Use IMF codes for Form 1040 examinations. SB/SE maintains and controls the IMF tables and the S corporation and partnership tables. See IRM 4.10.16, Exhibits 1 - 3 and *SAINs* in the *Workpapers and Lead Sheets Virtual Library*.

4.46.6.3.3
(09-16-2021)
Issue Tracking Attribute

- (1) Neither the SAIN nor the second tier SAIN is designed to track results of issues. IMS has an Issue Tracking Attribute (ITA) to accomplish the issue tracking functions assigned to the second tier SAIN. This attribute code also applies to specialist issues, tax shelters, listed transactions or items of interest. This attribute will also track results when a specialist is assigned to develop a primary SAIN issue.

4.46.6.3.4
(12-26-2019)
Relationship Between SAIN, UIL, and ITA

- (1) SAIN identifies an issue location on a tax return or in an audit plan; i.e., **where it is**.
- (2) Uniform Issue Locator (UIL) codes are unique eight-digit numbers keyed to the Internal Revenue Code or to the International Matrix for international issues; i.e., **why it is**.
- (3) ITA codes identify the assigned examiner and name of an issue, transaction, or other item of interest; i.e., **what it is** and **who is assigned to it**.
- (4) Tracking all three of these components will enhance LB&I's issue management strategy.

Note: The Office of Chief Counsel maintains Servicewide UIL codes. LB&I uses a subset of these UIL Codes. Refer to *Uniform Issue List (UIL)*.

4.46.6.3.5
(09-23-2025)
Managerial Involvement

- (1) The case and issue manager(s) will ensure that workpapers include all required team manager comments and document managerial involvement during the development of the case.
- (2) Documentation includes:
 - Signatures
 - Notations in the activity records
 - Workpapers summarizing discussions of issues

- (3) The case and issue manager will verify the UIL codes in IMS prior to case closure. **Each examiner and case/issue manager assigned to the case must review their (or their employee's) documents and workpapers uploaded in IMS for accuracy and completeness** in the same manner a paper case file is reviewed and assembled. Each case/issue manager must review and verify their employee's electronic workpapers comply with the mandatory standard naming convention. Documentation of this review is required in the examiner's activity record.

4.46.6.3.6
(12-26-2019)
Administrative Lead Sheet

- (1) The Administrative Lead Sheet is included in IMS. Users creating a new SAIN 030 issue can "Create a Lead Sheet" through Administrative Issues.
- (2) The Administrative Lead Sheet includes links under each step with other resources and guidance (IRM citations, for example). This lead sheet does not eliminate administrative steps provided in the IRM. Rather, it eliminates non-value-added documentation, thereby reducing administrative burden. This streamlined administrative lead sheet replaces the following administrative lead sheets:
- SAIN 001 - Pre-contact Analysis
 - SAIN 003 - Preliminary Examination Time
 - SAIN 033 - Pre-audit Interview History
 - SAIN 080 - Planning file
 - SAIN 701 - Minutes and other records

4.46.6.4
(09-23-2025)
Extremely Sensitive Information

- (1) Some types of sensitive but unclassified (SBU) data are more sensitive than others and thus warrant additional safeguarding measures to ensure proper protection. See IRM 10.5.1.6.5, Marking. An example of extremely sensitive information requiring additional safeguarding measures includes, but is not limited to:
- Identity of a confidential informant protected under IRC 6103(h)(4), including a whistleblower. See IRM 10.5.1.6.5, Marking and IRM 25.2.1.3.6(1), Selecting a Claim.

Note: The examiner **must not** save any documentation related to a whistleblower (i.e., an individual who files Form 211, Application for Award for Original Information – see IRM 25.2.1.1.3, Terms) in IMS electronic case file or physical administrative case file. All documentation related to a whistleblower claim must be kept in a separate whistleblower claim file saved in the SBU folder on the examiner's computer. The completed whistleblower claim file must be returned to the assigned LB&I whistleblower SME for LB&I whistleblower claim; otherwise to the Whistleblower Office (WO) with the Form 11369, Confidential Evaluation Report on Claim for Award. Examiners must neither confirm nor deny the existence of a whistleblower. See IRM 25.2.1.5, Working a Whistleblower Claim, IRM 25.2.1.5.2, Field Guidance on Working Whistleblower Claims, IRM 25.2.1.5.6, Whistleblower Claim File and *Field Exam Whistleblower Claim Guidance*. Once whistleblower claim file is returned to the whistleblower SME (LB&I) or to the WO, all documents related to the whistleblower must be deleted from examiner's computer.

- (2) Proper use of *Other Gov TD F 15-05.11*, Sensitive But Unclassified (SBU) Cover Sheet, depends on if the extremely sensitive information is in IMS, or if it is in a physical (i.e., paper) administrative file:

- **Extremely Sensitive Information in IMS requiring use of Other Gov TD F 15-05.11:** *Other Gov TD F 15-05.11* must be combined with the extremely sensitive information into a single PDF file. It must always be the first page of the combined file and must be saved using the IMS naming convention. See IRM 4.46.6.3, Workpaper Organization and Considerations, for IMS naming requirements.

Example: Confidential informant documentation saved in IMS must be named "SBU-3-digit SAIN-SAIN extension-numeric number-description". If the file is opened from the electronic case file, the user would see *Other Gov TD F 15-05.11* as the first page, then the informant documentation.
- **Extremely Sensitive Information in the Physical Administrative Case File:** If extremely sensitive information is in a physical administrative case file, *Other Gov TD F 15-05.11* must be attached to the front of the physical administrative case file. This will alert users there is SBU information in the file requiring additional protection. The extremely sensitive information must be placed in a "To be Opened by Addressee Only" envelope inside the physical administrative case file. The envelope must be labeled to indicate the type of extremely sensitive information contained inside (e.g., confidential informant information, etc.). *Other Gov TD F 15-05.11* must also be attached to the outside of the envelope.

4.46.6.5
(09-23-2025)
**FOIA, Litigation and
Management Holds**

- (1) If a FOIA request is received on a case, a disclosure manager will determine what must be released or what can be withheld in full or in part. See IRM 11.3.13.5, Review and Redacting, for additional information. Field personnel are not permitted to provide any whistleblower information to the IRS Disclosure Office. FOIA requests for release of information on a whistleblower claim requires approval of the WO Director. See IRM 25.2.1.5.6(4), Whistleblower Claim File.
- (2) Examiners enter all required information on the FOIA screen on the TWS for FOIA requests. Refer to *IMS Help* for assistance with completing FOIA requests.
- (3) Litigation Hold: To designate a case identified for a litigation hold, check the box litigation hold in the Case Attributes menu in the IMS TWS. See IRM 25.3.1.7.6, What is a litigation hold?
- (4) Management Hold: An IMS management hold indicates the potential need to hold the case data history after the case is closed. In the Case Attributes menu in IMS, either the PTC, the team manager, the case manager, a territory manager or their actors can check and uncheck the box for Management Hold in the Case Attributes menu in IMS TWS.

Caution: Use this feature in limited circumstances such as for LCC cases with an associated year in Appeals or litigation.

4.46.6.6
(09-16-2021)
**International Examiner's
Report (IER)**

- (1) The International Examiner's Report (IER) serves several purposes:
 - a. It documents the results of the international portion of the examination.

- b. It transmits the international audit conclusions and relevant information to the TC or the controlling examiner. In addition to providing information on the results of the international portion of the examination, the IER provides information that the controlling examiner may use for CTA or RGS input.
 - c. Although IMS captures CTA report input for LB&I cases, the IER isolates the international adjustments and can be useful to validate and perfect the CTA coding and input.
 - d. The IER provides historical information that is used to evaluate subsequent international referrals.
 - e. Part 4 of the Form 3963, International Examiner's Report, is used for the Mutual Agreement Procedures (MAP) Report if one is required (see IRM 4.60.2, Mutual Agreement Procedures and Report Guidelines).
- (2) International examiners will prepare a report of findings for each case in which they participate as a team member. A report is not required for consultation assignments.
- (3) The IER package consists of 4 parts:
- a. Form 3963.
 - b. Narrative comments regarding the international examination.
 - c. Form 4549-B, Report of Income Tax Examination Changes, or Form 4605, Examination Changes - Partnerships, Fiduciaries, S Corps., & Interest Charge Domestic International Sales Corporations.
 - d. Form 886-A, Explanation of Items. Local practice may eliminate the inclusion of Form 886-A for LCC cases.
- Note: Form 3963 and the narrative comments described in a) and b) above is not shared with the taxpayer**
- (4) The international examiner includes in the narrative part of the report:
- a. A brief description of the taxpayer's operations and history.
 - b. An explanation of issues considered and not changed that would be useful for evaluating future referrals and planning future audits.
 - c. An organization chart, if warranted.
 - d. Any other information that may be helpful to the next international examiner such as foreign tax credit carryover amounts, claim information, etc.
- (5) Examination maintains a copy of the IER in the examination case file (paper or electronic).

4.46.6.6.1
(09-16-2021)
**IER - General
Instructions**

- (1) Form 3963 is the transmittal memorandum used by the international examiner for all reports of completed examinations.
- (2) The international examiner will submit the completed report to the international manager for administrative review and signature. The approved report is then forwarded to the team manager of the controlling examiner.
- (3) If there are multiple international examiners and/or multiple international managers on the case, they should collaborate on who will prepare and sign the final IER package.

4.46.6.6.2
(09-16-2021)
**IER - Specific
Instructions for
Preparing Form 3963**

- (1) Form 3963 is a two-page document consisting of eight parts that requires international entries for all applicable items. The entry fields in the parts are mostly self-explanatory.
- (2) Form 3963 may be generated in the IMS. The instructions for generating Form 3963 are located in the IMS Help file. The key word "3963" can be searched using the Help File Index or search functions.
- (3) Business Code: enter the six-digit NAICS code shown on the return.
- (4) Foreign Controlled – country: Enter the name of the country where the corporation, partnership, trust, or person that controls the taxpayer under examination is located.
- (5) Start Date: Enter the date when time was first applied to the case by any international examiner.
- (6) Report Date: Enter the date that the report was completed by the international examiner.
- (7) Part 3 reflects the total international examiner's recommended adjustments by year and category.
- (8) Provide a brief and concise narrative for the fields in part 4 of the Form 3963 (Mutual Agreement Procedures).
- (9) The international team manager will review the international examiner's responses and initial and date part 4.
- (10) The international examiner and the international team manager prints their names in part 5 and provides the relevant telephone number. The international examiner and the international team manager must also sign at the bottom of the last page of the form.
- (11) Part 8 - Comments: There are no mandatory items that require a comment by the international examiner in this part of the form 3963. To the extent not otherwise commented upon in the narrative part of the IER package the international examiner may comment on any pertinent information that will be useful for future international examinations, including:
 - a. Remark on taxpayer cooperation.
 - b. Identify potential issues, areas with no potential, changes that occurred after the audit years that may be relevant, FTC carryovers, and claims.
 - c. The international examiner may also make comments concerning penalty consideration including what penalties were considered; whether penalties were proposed; and if not proposed, why. If any penalties were considered, the international examiner follows procedures in IRM 20.1, Penalty Handbook. Use penalty lead sheet (currently SAIN 011) to document supervisory approval of penalty assertions or for the non-assertion of the substantial understatement when it is statutorily applicable under IRC 6662(d). Prepare penalty workpapers and use penalty lead sheet as applicable.

4.46.6.6.3
(09-16-2021)

Specific Instructions for Preparing the 4 Parts of the IER Package to be Given to the Controlling Agent

- (1) Page 1 of Form 3963 must be completed (and, serves as the cover page for the MAP report).
- (2) Ensure that the following information and schedules are included in the narrative:
 - a. Index;
 - b. A brief description of the taxpayer's operations and history;
 - c. A brief explanation of issues considered and changed if relevant (i.e. unagreed issues and information that would be helpful evaluating subsequent referrals and for future audits). Include covered issue diagrams (diagrams, charts, tables, or similar representations, as described more fully in the Appendix to Rev. Proc. 2015-40 (or its successor), that depict the structure and value chain of the proposed covered group as they relate to the proposed covered issue(s) and (if applicable) interrelated issues). Information in the Form 886-A is not included;
 - d. An explanation of issues considered but not raised or changed. This information will be useful for evaluating future referrals and planning future audits;
 - e. An explanation (if applicable) of any other issues which may be relevant to competent authority issue(s) at issue, including issues relevant to Subpart F, IRC 59A (BEAT), IRC 245A (participation exemption), IRC 936(h)(3)(B) (intangible property), IRC 951A (GILTI), IRC 965 (transition tax), and sourcing rules based upon location of production;
 - f. Other comments;
 - g. An organization chart.
- (3) In each case prepare the Form 4549-B or Form 4605, listing each recommended adjustment as follows:
 - a. **Primary Adjustments: Income adjustments:** Use a separate line item to identify each proposed *Income Adjustment* recommended. Include the Form 5701 number.
 - b. **Sourcing Adjustments:** List all proposed adjustments to sourcing. Include the Form 5701 number.
 - c. **Foreign Tax Credit Adjustments:** List all proposed adjustments to foreign tax credits. Include the Form 5701 number.
 - d. **Alternative Adjustments:** Identify a separate Form 4549-B as "**Alternative Adjustments to Income**". List each proposed alternative adjustment and show the dollar amount of adjustments by year(s). If more than one alternative adjustment is recommended, identify each as First Alternative, Second Alternative, etc. Provide an explanation of alternative adjustments in the body of the report.
 - e. Reflect dollar amounts in the appropriate **year** columns.
- (4) **Form 886-A (Explanation of Items)** : Form 886-A, Explanation of items, must be attached to Form 4549-B or Form 4605-A for each primary and alternative issue.

4.46.6.6.4
(09-16-2021)

International Report Writing - Mutual Agreement Procedure (MAP) Report

- (1) The U.S. competent authority relies on well-developed international issue and Mutual Agreement Procedure (MAP) reports in competent authority negotiations. Therefore, the international examiner must ensure that the tax issue(s) is well-developed and the reports are factually and technically accurate.

- (2) If problems arise during the preparation or review of a report about a competent authority issue, the international examiner consults with the international team manager, who may contact U.S. competent authority for assistance. See IRM 4.60.2.3.3, Contacting the U.S. Competent Authority, for information on contacting U.S. competent authority.
- (3) The MAP report is unique from the IER package, although it contains some similar information. The international examiner prepares the MAP report either when preparing the IER with any potential double tax adjustments, or when the taxpayer files a competent authority request. A MAP report is not required if the case does not have adjustments subject to potential competent authority procedures. Page 1 of Form 3963 serves as the cover page for the MAP report.
- (4) The international examiner shall forward the MAP report to the U.S. competent authority within 30 days of receiving notification from U.S. competent authority that the taxpayer has filed a competent authority request.
- (5) The MAP report includes the following information regarding the taxpayer:
 - a. A brief description of the taxpayer's U.S. business operations and the operations of all subsidiaries and foreign entities involved in the competent authority request, including the control, ownership, and entity classification of all of the entities involved (if applicable). This includes applicable organization chart(s). If the structure of an entity is different for U.S. and foreign tax purposes, please indicate such.
 - b. Copies of the IER and workpapers pertinent to the competent authority issues.
 - c. A statement appraising the degree of the taxpayer's cooperation in providing information. Note: a taxpayer's failure to cooperate during the examination may result in denial of competent authority assistance under Rev. Proc. 2015-40 and Rev. Proc. 2006-23 (or their successors).
 - d. A statement, including reasons, indicating the examiner's position concerning the facts in the MAP report.
 - e. The status of the statute (or other domestic period) of limitations and the expiration dates for each year included in the MAP report.
 - f. A narrative explaining each issue that potentially results in taxation inconsistent with an applicable tax treaty or tax coordination agreement (e.g., instances of economic double taxation between U.S. and foreign affiliates). When applicable, such evaluation of the competent authority issues should be made in view of the U.S. taxpayer's business operations and arms'-length standards.
 - g. Comment on requests for economic assistance or technical advice and the results of those requests (if any).
 - h. A copy of the notification of potential double taxation or taxation otherwise inconsistent with a tax treaty/tax coordination agreement issued to the taxpayer (e.g. Letter 1853(P) or Letter 1915(P)) with required schedules/attachments. See IRM 4.60.2.8, Foreign Initiated Adjustments Affecting a U.S. Tax Return or Claimed During an Examination, for additional information.
 - i. At the request of U.S. competent authority, copies of the taxpayer's related U.S. tax return(s). Original copies of tax returns are not sent to the U.S. competent authority. If Examination possesses copies of the taxpayer's related foreign tax return(s), such return(s) must also be included in the MAP report.

- j. A statement indicating Examination's agreement or disagreement with the facts in the competent authority request and the reason for any disagreement.
 - k. To the extent not addressed in the preceding paragraph, Examination affirms their agreement with taxpayer's statements of fact; clearly identify any taxpayer or Examination disagreements as to factual information; and thoroughly explain the implications to taxpayer and Examination positions.
- (6) The MAP report includes the following information regarding the competent authority issue(s):
 - a. An explanation of the U.S. and/or foreign initiated adjustments.
 - b. A comment about whether the competent authority issue(s) is expected to occur in subsequent cycles.
 - c. **Royalty issues:** A copy of the taxpayer's royalty agreement(s) and copies of any royalty agreements used as comparables; description(s) of the underlying intellectual property, experience, or other basis for which the royalties are paid.
 - d. **Transfer pricing issues:** Taxpayer's transfer pricing documentation and IRS transfer pricing analysis (including business descriptions of the comparable companies, search matrix for the comparable data, other documentation used for selection of the comparables, the IRS economist's report, if any, and a functional analysis, if any).
 - e. **Imputed interest issues:** The capital and debt structure of the U.S. and foreign entities; a breakdown of the accounts on which interest is imputed with details of the adjustment computation; and, a reconciled schedule of the U.S. entity's accounts with its foreign affiliates.
 - f. The international examiner's evaluation of the competent authority issues, particularly as they relate to the U.S. taxpayer's business operations and to the arm's length standard (if not already provided in the MAP report).
 - g. State if any of the competent authority issues also existed in prior audit cycles, and explain the status of any prior cycle adjustments. Also, list the date of any notification(s) of potential double taxation or taxation otherwise inconsistent with a tax treaty/tax coordination agreement (e.g. Letter 1853(P) or Letter 1915(P)) that were issued in the prior cycle.
 - h. Copies of any written economist reports or technical assistance, if applicable.
- (7) The MAP report includes information about the basis for assertion or non-assertion of the IRC 6662(e) penalty where potentially applicable.
- (8) The international team manager (or international reviewer if applicable) initials and dates the appropriate boxes next to the descriptions of Form 3963 part 4 (Mutual Agreement Procedures).
- (9) Refer to IRM 4.60.2, Mutual Agreement Procedures and Report Guidelines, for procedural guidance and technical information relevant to Examination on MAP articles and other income tax treaty issues.
- (10) International examiners working on US-initiated adjustment(s) competent authority cases will ensure that, after all other administrative processes are complete, the returns are in AIMS/ERCS Status Code 15 with Aging Reason Code 02. They will use Activity Code 507(000) to track their time assisting with the MAP process. International examiners working on foreign-initiated adjustment(s) competent authority cases, where no return is under examination, will use Activity Code 550(000) to track their time assisting with the MAP process,

- (11) Examination maintains a copy of the MAP report in the examination case file.

4.46.6.7
(09-23-2025)
Examination Reports

- (1) Examination reports contain all the information necessary to ensure a clear understanding of the adjustments and tax computation. Examination reports serve as the basis for assessment and collection action. Examiners must take all necessary steps to ensure the accuracy of examination reports. Unless stated otherwise, the provisions of IRM 4.10.8, Examination of Returns, Report Writing, apply to reports prepared by LB&I teams for consistency. The TC can specify workpaper style and composition preferences before the report is prepared.
- (2) Tax computation and report preparation software is used by TCS to generate examination reports.
- a. Bloomberg BNA Corporate Tax Analyzer (CTA) Software is used to generate Form 1120, income tax examination reports.
 - b. Report Generation Software (RGS) or Individual Tax Planner (ITP) is used to generate individual, partnership and S corporation income tax examination reports.
 - c. The 1041 Workcenter is used to generate trust income tax examination reports.
 - d. See IRM 4.10.16 , Examination Operational Automation Database (EOAD) for procedures related to EOAD.
- (3) Form 4549, Report of Income Tax Examination Changes, is used to prepare reports for most individual and corporate agreed examinations.
- a. Form 4549-A, Report of Income Tax Examination Changes, is used in partially agreed cases, unagreed and Joint Committee cases. However, LB&I cases may make it practical to prepare reports using Form 4549-A with Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment, even for agreed cases.
 - b. Continuation sheet Form 4549-B, Report of Income Tax Examination Changes, is used on any case with adjustments exceeding the number allowed on Form 4549 or Form 4549-A.
- Note:** The Form 4549-B is also used to list adjustments by entity for consolidated return reports. The total adjustments listed on Forms 4549-B are carried to Form 4549 or Form 4549-A, line 1a.
- Note:** Reference the source year for all NOL or credit carryback or carryover adjustments in the issue caption as well as any CTA or RGS entry.
- (4) Form 4605, Examination Changes - Partnerships, Fiduciaries, S Corporations and Interest Charge Domestic International Sales Corporations, is used to prepare reports for partnerships and S corporations.
- Note:** Use TEFRA examination procedures and report forms for applicable returns. See IRM 4.31.2, Pass-Through Entity Handbook, TEFRA Examinations, Field Office Procedures.
- (5) Refer to IRM 4.31.9.10 , Report Writing, for BBA examinations..

- (6) Use Form 4666, Summary of Employment Tax Examination, to summarize the employment tax examination results. Also use Form 4667, Examination Changes – Federal Unemployment Tax, and Form 4668, Employment Tax Examination Changes Report. Refer to IRM 4.23.10, Report Writing Guide for Employment Tax Examinations.
- (7) Report adjustments and explanations must reconcile to the workpaper conclusions. Written explanations are issued to the taxpayer on Form 5701, Notice of Proposed Adjustment, prior to issuing the final examination report. Form(s) 886-A, Explanation of Items, can be attached to all final agreed and unagreed reports issued to the taxpayer.

Note: A separate Form 5701 is prepared for each adjustment, including all automatic adjustments.

4.46.6.7.1
(09-23-2025)
**No-Change Examination
(Disposal Code 02)
Procedures**

- (1) The requirement for issuing a no-change revenue agent report (RAR) for disposal code 02 examination closures has been eliminated. However, the no-change process does not eliminate the requirement to submit an SRS referral for a tax computation specialist (TCS) when an examination is initiated. The TCS is required to input the return information into the applicable tax computation software and perform a preliminary analysis to determine if computational errors exist on the return as filed.
- (2) Refer to IRM 4.31.9.11.1, No Change Case, and current interim guidance for BBA examinations.
- (3) An RAR is required for the following:
 - No-change examinations with adjustments (Disposal Code 01)
 - Examination with adjustments in one or more years which net to zero
 - Returns subject to Joint Committee review
 - Offshore Voluntary Disclosure Initiative cases
 - TEFRA examinations
 - Investor Level Statute Control (ILSC) pass-through returns which are linked
- (4) Revenue agents and TCs will contact the assigned TCS to inform them that the case will be no-changed and that all IMS files are checked in.
- (5) Once all IMS files are checked in, the revenue agent or TC will prepare the appropriate no-change letter (Letter 590, for example) and obtain the manager's signature on the letter. When the case is closed to CCP, the examiner can issue the no change letter to the taxpayer.
- (6) Refer to IRM 4.46.5.11.2.3, General Procedures for Paperless Case Closing to CCP (LB&I Exam Areas 320-328, 330 (FPP only)) for electronic closing procedures. Refer to IRM 4.46.5.11.2.4, Exception to Paperless Case Closing to CCP, for paper cases closing to CCP.

4.46.6.8
(09-23-2025)
Report Standards

- (1) Examination reports must meet the following standards:
 - a. Examiners will adequately address issues, facts, law, taxpayer's position(s), arguments and conclusions for all agreed and unagreed issues. Refer to IRM 4.46.6.13, Explanation of Items: Form 886-A and *Notice of Proposed Adjustment (NOPA) and Form 886A Overview*.

- b. Examiners must reconcile reports to supporting workpapers and tax return data to a current transcript.
- c. The examiner's report will address pertinent legal arguments on unagreed issues. Legal citations support application of law for unagreed and agreed issues. IRM references, law or accounting journal articles, IRS training material and other internal communications do not qualify as legal citations.
- d. Examiners will acknowledge the taxpayer's position on agreed issues and respond to the taxpayer's position on unagreed issues.
- e. The examiner's report will include any specialists' adjustment(s).
- f. A Joint Committee spreadsheet that traces the appropriate carrybacks and carryforwards must be included if the case meets Joint Committee Review criteria. See IRM 4.36.2, Identification of Joint Committee Cases.
- g. MAP (Mutual Agreement Procedure) report is required if the audit proposes adjustments that affect the taxpayer's income in a treaty country. See IRM 4.46.6.6, International Examiner Report Writing, Mutual Agreement Procedures (MAP) Report.

4.46.6.9
(09-23-2025)
**Mandatory Managerial
Approval**

- (1) Team managers are required to approve audit reports before they are issued to taxpayers. The manager's approval must be documented in the case file. This approval may be documented via email, the manager's initials or electronic signature on the audit report, a notation in the activity report, or other documentation in the case file. Secure the team manager's documented approval of the audit report prior to issuing it to the taxpayer.
- (2) For LB&I examinations that result in a no-change report with no adjustments (disposal code 02), management approval will be evidenced by the manager's signature on the no-change letter before closing the case to CCP. (See IRM 4.46.6.7.1).
- (3) The assertion of penalties requires the written approval of the case manager or the immediate supervisor of the issue team members determining the assertion of penalties before the Notice of Proposed Adjustment is issued to the taxpayer. This approval must be documented in the case file. (See IRM 4.46.4.12.6, Workpaper Documentation on Penalties).
- (4) In any case where there is a substantial understatement of tax and no penalty is proposed, the non-assertion of the IRC 6662(d) penalty must be approved in writing by the case manager or the immediate supervisor of the issue team members determining the non-assertion of this penalty. This approval must be documented in the case file.

4.46.6.10
(09-23-2025)
Tax Computations

- (1) LB&I revenue agents will use a tax computation specialist (TCS) for all LB&I cases with the exception of international withholding tax computations, excise tax computations and most employment tax computations. Requests for TCS services are made by the TC. A single request for TCS services is done through the Specialist Referral System (SRS) at the beginning of every case, which avoids duplicate requests when tax computations or reports are needed.
- (2) Separate SRS referrals for related entities (e.g., shareholders' returns, officers' returns, etc.) are submitted as soon as it is determined that the returns will be examined. For S corporation examinations, separate SRS referrals for each S corporation shareholder are submitted as soon as it is determined that the S

corporation will have adjustments, if referrals have not already been submitted for the shareholders and the S corporation is not linked.

- (3) The SRS request for a TCS includes a LIN link for the latest return of the exam cycle. Amended returns and Forms 1139 are provided to the TCS once a TCS is assigned to the case.
- (4) The TCS provides services that differ from those provided by other specialists. It is therefore important that the requesting revenue agent selects the **correct practice area and DFO** when submitting the SRS request. This will direct the request for TCS services to the correct practice area and TCS group.
- (5) Once a referral has been made and a TCS has been assigned to the case, the revenue agent will communicate directly with the assigned TCS to provide documents needed for the return input, any what-if computations, and to have RARs prepared.
- (6) Once the request has been assigned by the TCS manager, the revenue agent will assign the TCS "team coordinator" privileges in IMS so the TCS may complete the request for input, RAR computation, or tentative calculations. The TCS must follow the mandatory standard naming convention for documents saved to IMS. Refer to IRM 4.46.6.3 for guidance on the standard workpaper naming convention.
- (7) For carryback cases, examiners are to provide the TCS with Forms 1120X, 1139, 1040X or 1045 that are the source documents for NOL, capital loss and credit carrybacks.

Note: It is the responsibility of the revenue agent to obtain the interest amount from Ogden CCP if the examination results in a deficiency.

- (8) The revenue agent will verify the accuracy of the RAR prior to issuing it to the taxpayer.

4.46.6.10.1
(09-23-2025)
TCS Procedures

- (1) The TCS uses RGS , ITP and CTA software to generate the appropriate report and associated tax computations and schedules. ITP must be used for individual income tax returns with adjusted gross income more than \$1 billion due to RGS limitations. It is recommended TCS use ITP for individual income tax returns with certain automatic computations such as passive activity losses, qualified business income deduction and other automatic computations not available with RGS.
- (2) The TCS is required to reconcile the income, deductions and tax per return to a current transcript.
- (3) If the taxpayer filed Form 1139, the TCS prepares two audit reports. One report (the case processing report) is sent to Ogden CCP or Technical Services for case processing purposes. The other report shows the audit adjustments and is provided to the taxpayer..
- (4) The TCS prepares CTA tax reports inside of IMS and create a final working copy of the CT file as a case document. If the CTA file was completed outside of IMS, the final CT file is imported into IMS as a case document. ITP tax reports, ITP data files, RGS tax reports and RGS data files are imported into IMS as a case document once the reports are finalized. All TCS documents

saved to IMS must follow the mandatory standard naming convention per IRM 4.46.6.3.

- (5) For Joint Committee cases the TCS prepares the Joint Committee spreadsheets and Form 2285, if needed, and imports them into the IMS Case Documents section.
- (6) The TCS imports electronic workpapers directly related to the report and computation of tax are into the IMS Case Documents section.

Note: Time will be applied to SAIN 007 with the appropriate secondary SAIN and UIL combinations. SAIN 007.101 and UIL 07453.31-10 are used for return inputs. SAIN 007.201 and UIL 07453.31-09 are used for tentative computations. SAIN 007.301 and UIL 07453.31-08 are used for RAR computations.

- (7) For LB&I no-change examinations with no adjustments (disposal code 02), the TCS will complete the initial input of all returns to verify the accuracy of the per return tax computations. Once accuracy of the return is verified, the TCS will check in all IMS files instead of preparing a no-change RAR. (See IRM 4.46.6.7.1 for exceptions).

4.46.6.11
(09-23-2025)
**Signed Agreement
Procedures**

- (1) Refer to IRM 4.10.8.4., Regular Agreed Cases, for agreed report procedures.
- (2) Secure the taxpayer's agreement to the examination report on one of the following forms:
 - Form 4549, Report of Income Tax Examination Changes
 - Form 4605, Examination Changes - Partnerships, Fiduciaries, S Corporations, and Interest Charge Domestic International Sales Corporations
 - Form 2504, Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment (Excise or Employment Tax)
 - Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment

See *Preparation of Form 870 Job Aid*.

- (3) Agreement waivers are considered executed after the taxpayer has signed them. Executed agreement waivers must be date stamped upon receipt.
- (4) In the event the taxpayer does not sign the waiver form, the examiner will follow the unagreed procedures. (See IRM 4.10.8.6, Partially Agreed Cases and IRM 4.10.8.12, Unagreed Case Procedures.
- (5) For securing agreements for TEFRA entities refer to IRM 4.31.2.3.11, Securing Agreements from the TMP and the Partners. For securing agreements for BBA entities refer to IRM 4.31.9.9, Resolving the Examination.
- (6) All TEFRA agreements must be executed by a Technical Services TEFRA coordinator or other employee delegated by Delegation Order 4-19, Partnership Matters.
- (7) The TC and case manager will ensure that cases are processed promptly following receipt of signed agreement forms.
- (8) Solicitation of Deficiency - Examiners must solicit payment of tax deficiency, penalty and interest. Examiners will document this action on Form 9984, Examining Officer's Activity Record.

Note: If an examiner does not secure full payment or an installment agreement from the taxpayer, a referral to SRS Collection is mandatory for agreed unpaid BMF cases over \$100,000 and must be considered for agreed unpaid IMF cases up to \$100,000. For payments over \$100,000 or more see IRM 3.8.47.3.1, Large Dollars (\$100,000 or More).

- (9) Cash Bonds or Payments - Taxpayers may pay a deficiency or proposed deficiency by making a deposit or making an advanced payment by check or electronic funds transfer. For payments received by check, prepare and process Form 3244-A, Payment Posting Voucher -- Examination, with the funds received, according to LB&I guidelines. If the taxpayer wishes to make a deposit under IRC 6603 for the purpose of suspending the running of interest on a potential underpayment, the taxpayer must follow the procedures in section 4 of Rev. Proc. 2005-18. If the taxpayer wishes to identify a deposit in the nature of a cash bond (that was previously made under Rev. Proc. 84-58) as a deposit eligible for interest under IRC 6603(d), the taxpayer must follow the procedures in section 5 of Rev. Proc. 2005-18. The taxpayer may also make advance payments or cash bond payments using Same Day Wire Transfer via the EFTPS (Electronic Federal Tax Payment System) systems.
- (10) Processing Checks Received – Procedures for processing remittance checks received from taxpayers are found at *Remittance Processing for LB&I Cases* . See IRM 4.20.1.3.1.1, Process Payments Received and IRM 3.8.47.3.1, Large Dollars (\$100,000 or More).
- (11) Inform taxpayers that the agreed case is subject to review and once it is accepted they will receive Letter 987, Agreed Income Tax Change, stating the case is closed. Examiners will prepare Letter 987, which is signed by the team manager, and issue to the taxpayer when the case is closed to CCP. Examiners can send closing letters to taxpayers by mail, Efax or other approved digital methods. Refer to IRM 4.46.5.11.2.2 , General Information for all Paperless Case Closures

4.46.6.12
(09-16-2021)
Unagreed Report

- (1) Report forms for an unagreed case are similar to those used for agreed cases. The instructions to complete agreed case reports generally apply; however, unagreed report forms do not include a signature line for the taxpayer. All unagreed reports and related documents/workpapers (tax computations / RAR / protest / rebuttal / T-letter, etc.) are mandatory items that are required to be included in the IMS case file.
- (2) Form 4549-A or Form 4605-A are used to summarize all adjustments. Explain each issue on a Form 886-A, Explanation of Items, detailing the facts, law and argument, taxpayer's position, and a conclusion. See IRM 4.10.8.12, Unagreed Case Procedures.
- (3) Inform taxpayers of their rights to discuss proposed adjustments with the examiner's team manager and of their formal appeal rights.
- (4) Examiners will solicit payment for tax deficiency, penalties and interest for all agreed issues, unless the agreed adjustments would generate a net refund.
- (5) If the taxpayer submits a protest, the examiner must review it and prepare a timely rebuttal. The rebuttal will address and/or resolve any factual differences between the protest and the audit report. The rebuttal will also address any new arguments or legal positions presented by the taxpayer.

- (6) If agreement is reached on some, but not all, issues or years, encourage the taxpayer to enter into a partial agreement by executing a waiver on Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment. No agreement is solicited if the agreed adjustments would generate a net refund. See IRM 4.10.8.6, Partially Agreed Cases, for instructions on the preparation of partially agreed RARs. See IRM 4.46.6.14, Cases with Unagreed Issues - Minimum Refund, paragraph (2).
- (7) For BBA examinations, refer to IRM 4.31.9.10.2 , 30-Day Letter Package.

4.46.6.13
(09-16-2021)
**Explanation of Items:
Form 886-A**

- (1) Prepare Form 886-A and attach it to the report form to explain the adjusted items. Use a separate Form 886-A for each adjusted issue. If the adjustment applies to more than one year, show the years and adjustments on one combined Form 886-A. The Form 886-A attachment is mandatory and must be attached to all Form(s) 5701 for all unagreed issues. For Joint Committee cases, Form 886-A is required for all agreed and unagreed issues.
- (2) The following format is used for LB&I cases:
 - a. **Issue** -- Number and label each issue explanation to correspond with the adjustment on the audit report. Include a reference to SAIN to facilitate tracing back to workpaper detail of the adjustment. For clarity, include the amount per return, the amount per audit, and the resulting adjustment
 - b. **Facts** -- Include a narrative statement of the facts upon which the adjustment is based. State the facts accurately and objectively. Include all relevant facts whether favorable to the IRS' or taxpayer's position.
 - c. **Applicable Law** -- Cite and explain the applicable authority correctly. Clearly state the rulings and opinions relied upon in the explanation. Reports fully inform the taxpayer of the legal basis for the proposed adjustments.
 - d. **Taxpayer's Position** -- State the taxpayer's position in narrative form. Include any legal authority the taxpayer cites as the basis for the taxpayer's position. If the taxpayer provides a written position statement, include the entire statement in this section or summarize the statement and include the entire document in the report as an exhibit.
 - e. **Argument** -- Prepare a narrative with related facts, as previously discussed in b), and cite the authority to support the IRS' position and the IRS' rebuttal of the taxpayer's position.
 - f. **Conclusion** -- Briefly state a conclusion of the IRS' position.
 - g. **Executive Summary** -- An Executive Summary can be used for lengthy 886-A's (in excess of 10 pages) and is recommended for unagreed issues. The Executive Summary summarizes the contents of the 886-A in a few paragraphs.
- (3) For taxpayer's statements marked as "FRE 408" or "For Settlement Purposes Only," or variations thereof, see IRM 4.46.5.3, Resolution vs. Settlement.

4.46.6.14
(12-26-2019)
**Cases with Unagreed
Issues – Minimum
Refund**

- (1) A taxpayer could be due a net refund upon completion of an examination even if none of the unagreed issues are resolved in the taxpayer's favor. This is referred to as a "minimum refund" case. This is more likely in situations where the taxpayer has filed a claim for refund for one or more of the years in the cycle.

- (2) The examination team should solicit a partial agreement relating to the agreed issues. See IRM 4.10.8.6, Partially Agreed Cases, for instructions on the preparation of partially agreed RARs.
 - a. The taxpayer agrees to the partial refund by signing Form 870, Waiver of Restrictions on Assessment and Collection of Deficiency in Tax and Acceptance of Overassessment.
 - b. Other instructions in IRM 4.10.8, Examination of Returns, Report Writing, for the preparation of reports and the processing of partial agreements remain in effect.
 - c. If the taxpayer declines to execute the Form 870, the case is considered unagreed with respect to all issues.
 - d. In all minimum refund cases Form 9984, Examining Officer's Activity Record, and Form 4665, Report Transmittal, will document the efforts to solicit a partial agreement from the taxpayer and the taxpayer's response. After processing of the partial agreement, unagreed issues are forwarded to Appeals in the regular manner.
- (3) In the event the minimum refund amount exceeds \$2,000,000 (\$5,000,000 for corporations), and the taxpayer has demonstrated agreement with the examiner's findings by executing the Form 870, the refund must be reported to the Joint Committee on Taxation and processed before the unagreed issues are forwarded to Appeals. For instructions on the preparation of case files for review and preparation of the report to the Joint Committee on Taxation see IRM 4.36.3, Examination Team Responsibilities.

4.46.6.15
(09-23-2025)
Computer Data Backup

- (1) The loss of computerized records related to examinations can have catastrophic consequences to the tax administration process and can potentially result in the loss of large sums of current and future revenue. Proper backup procedures facilitate data recovery if a data loss occurs. Workpapers that are maintained, uploaded and synchronized in IMS are automatically saved every 2 hours or when you close the case attribute screen.
- (2) Best practice from Case Management Systems Solutions encourages the use of IMS and Virtual Servers to back up your data and workpaper files. Refer to Document 12990, Records Control Schedule (RCS) 26, Item 47 - Issue Management System (IMS) for the National Archives and Records Administration (NARA) approved records retention and disposition authority to ensure records, in hard copy and electronic format, are appropriately managed, retained and archived. Workpapers that are maintained or uploaded in IMS are automatically synchronized every 2 hours and when you close the case attribute screen.

4.46.6.15.1
(09-16-2021)
Files from Laptop Computers

- (1) Examiners are responsible for backing up the files from laptop computers that are not stored anywhere else. IMS and virtual servers are the primary backup storage devices.
- (2) Requirements for electronic record keeping systems are determined by the business unit and must comply with statutes and regulations of the records management regulatory agency, the National Archives and Records Administration.
- (3) The IRS Records Officer participates with the business unit and Information Technology in the design and development of recordkeeping systems to ensure the proper protection and disposition of recorded information. Contact

the IRS Records Officer in the Records and Information Management (RIM) Program Office within Privacy, Governmental Liaison and Disclosure (PGLD), for additional guidance.

4.46.6.15.2
(12-26-2019)
Labeling Backup Media

- (1) Each backup media will be properly labeled. A label will be attached to the outside of each backup media (portable storage device or DVD) with at least the following information:
 - a. Team coordinator's name
 - b. Audit site
 - c. Backup date
 - d. Taxpayer name
 - e. Tax form and examination year(s)

4.46.6.16
(09-23-2025)
Download All Feature in IMS

- (1) The Download All feature in IMS allows anyone associated with the IMS case file the ability to download all case documents to an electronic zip file that is downloaded to the employee's hard drive. The electronic zip file will retain the mandatory standard naming convention for electronic workpapers (refer to IRM 4.46.6.3).
- (2) The electronic zip file created from the Download All feature will include the entire electronic case file in IMS except for:
 - a. The workpaper index from the Team Website (TWS)
 - b. Form 9984, Examiner's Activity Record
 - c. Any files more than 10 MB (a file larger of 10 MB is uncommon)
 - d. Confidential documents (unless the PTC downloads the file)
 - e. Documents for Form 1040 cases in status 90

Note: If the 1040 return is in ERCS status 90, the user may perform a Source Code 45 request per IRM 1.4.40.4.2.1, Requisition of Returns, to allow access to the files temporarily.

- (3) The Download All feature can only be used in limited situations for a valid business purpose after the case is closed in IMS. The valid business purpose for using the Download All feature must be approved by the employee's manager and documented in the activity record. Retaining a copy of the electronic case file on an employee's hard drive **is NOT** a valid business purpose. Examples of a valid business purpose for using the Download All feature include:
 - a. Electronic case closures or reviews when the entire electronic case file or more than one file is needed to be transmitted to a function such as Counsel or Technical Services review (litigation cases, BBA cases, unagreed, PCS-linked ILSC cases) or others that do not use IMS as their primary case file recordkeeping system (Global High Wealth shared drive)
 - b. Freedom of Information Act (FOIA) requests
 - c. Other similar situations where a business purpose is justified
- (4) The Download All feature will create a zip file in the employee's **unencrypted** "Downloads" folder on the hard drive. The electronic zip file must be moved immediately after download to an encrypted SBU folder. The zipped file also contains the Workpaper Index Summary grid allowing users to select any documents needed.

- (5) Users can download all documents or specific documents from the Workpaper Index screen on the TWS.
- (6) Refer to the Documents Menu in *IMS Help* for instructions on how to use the Download All feature.

Exhibit 4.46.6-1 (09-16-2021)**Uploading Documents to IMS for Paperless Case Closing**

All required forms and documents that would otherwise be required in a paper case file per this IRM and IRM 4.10.9 Examination of Returns, Workpaper System and Case File Assembly, must be uploaded to IMS. Examiners must ensure that all information critical to the case or that support an adjustment are included in IMS, including lead sheets, supporting workpapers and any other pertinent documents, and uploaded to the correct SAIN.

All uploaded documents must follow a naming convention described in IRM 4.46.6.3, Workpaper Considerations.

Documents required to be uploaded include all administrative documents such as statute extensions, closing agreements, signed RARs, signed NOPAs, etc. Generally, if it's a signed document, it must be uploaded and retained in IMS. Lead sheets and supporting workpapers must:

- Reflect the evidence gathered, explanations, analyses and conclusions reached.
- Effectively explain the issues addressed during the audit.
- Provide the evidence to reflect the scope and depth of the audit.
- Support the determination of the tax liability.
- Reflect the audit trail, allowing a subsequent reviewer to trace a transaction or event and related information from beginning to end.

Managers must also review the Examiner's workpapers for accuracy and ensure the uploaded files are not corrupt. Documentation of this review is required in the examiner's activity record or by completing **Form 15292**, Case Closing Cover Sheet, which is to be completed by the examiner and signed by the examiner, the case manager and CCP and uploaded to IMS.

Cases involving potential Fraud:

After uploading to IMS, the exam team must keep the following paper records for any matter involving potential criminal fraud until the examiner determines that the case has no criminal fraud potential:

- a. Records which contain color (such as blue ink, color letterhead).
- b. Records in which the taxpayer used white-out or any other alterations or markings that would render the scanned document not identical to the original document.

Keep these paper records with the case file until either:

- a. Criminal Investigation accepts the referral and exam transfers the record for inclusion in their investigative file; or
- b. Exam Team/Manager/Fraud Enforcement Advisor/Criminal Investigation Division determine that the case has no criminal fraud potential.

When you determine there is no criminal fraud potential, you don't need to keep these records in the case file. However, you must keep these records per normal record retention requirements in IMS before proper disposal.

Refer to IRM 1.15.3, Records and Information Management, Disposing of Records, for guidance on proper disposal of records/documents that contain SBU data (including PII or tax information).

Exhibit 4.46.6-2 (09-23-2025)**Best Practices for IMS Upload and Storage of Electronic Workpapers**

General Rule: If there is a specific SAIN already identified for a document type or issue, upload in IMS Workpapers under that SAIN.

Document	Recommended IMS Location	Explanation & Exceptions
Communication agreements with the taxpayer	Case Documents (IMS case tree)	IMS Case Documents is programmed to store the Secure Email Messaging (SEM) Memorandum of Understanding (MOU) and the Taxpayer Digital Communication (TDC) Consent Form.
IDRS prints from the beginning of the audit	SAIN 001	Prints requested in the beginning of the audit, is stored with preliminary research or mandatory compliance checks and identified as such.
IDRS prints requested within 30 days of case closures	SAIN 007 or Case Documents (IMS case tree) for closing research	Prints requested within 30 days of case closure are kept together (either in a zipped folder or combined into a single PDF) and stored with other case closing records under either SAIN 007 or IMS Case Documents.
Exam plan* and timeline	SAIN 004	It is recommended examiners and managers use the IMS approval process for exam plans and timelines. In the case of an item signed by the team manager <i>outside</i> of IMS or when the taxpayer signs, the item is uploaded to SAIN 004.
Risk analysis	SAIN 024	It is recommended examiners and managers use the IMS approval process for risk analysis. In the case of a risk analysis signed by the team manager <i>outside</i> of IMS, the item is uploaded to SAIN 024.
Form 9984 - Examining Officers Activity Record (including specialists)	SAIN 005	Once a case is closed, not everyone has permissions to run an Examiner's Activity Record from IMS or the Team Website (TWS). Therefore, all team member's activity records should be uploaded to IMS Workpapers under SAIN 005. If team manager uses an activity record, it should be stored under the SAIN 005 with all other activity records.
Form 906 - Closing Agreement	SAIN 007	The signed copy of Form 906, Closing Agreement, is uploaded to SAIN 007.

Exhibit 4.46.6-2 (Cont. 1) (09-23-2025)**Best Practices for IMS Upload and Storage of Electronic Workpapers**

Document	Recommended IMS Location	Explanation & Exceptions
Agreed RAR (signed by team manager and taxpayer)	SAIN 007	The signed copy of an agreed RAR is uploaded to SAIN 007.
Taxpayer's Protest and Examiner's Rebuttal	SAIN 010	A taxpayer's valid protest and the examiner's rebuttal must follow the MSNC and are uploaded to SAIN 010. Examiners (or specialists) may choose to upload a duplicate copy of either the protest or the rebuttal under another area of IMS (such as the respective technical issue SAIN).
Penalty lead sheet	SAIN 011	The manager-signed Penalty Consideration Lead sheet must follow the MSNC and is uploaded to SAIN 011.
IDR Response	SAIN 012-02	Complete copy of taxpayer's IDR responses (not marked up) are uploaded to SAIN 012-02.
Closing letters	SAIN 007 or Case Documents (IMS case tree)	A copy of the dated closing letter signed by team manager is uploaded to SAIN 007 or Case Documents. <ul style="list-style-type: none"> • Modify document description when using Letter 937 to identify the associated item.
Internal correspondence	SAIN 016 or related SAIN	Examinations may have several pieces of internal correspondence documents such as emails, practice network inquiries, discussions with Counsel, etc. Internal communications are case records and must be retained with the case file. Examiners may choose to combine all internal communications and upload them to SAIN 016 with cross referencing as needed. If a piece of internal communications is pertinent to a technical issue, examiners may choose to upload it under the respective technical issue SAIN.

Exhibit 4.46.6-2 (Cont. 2) (09-23-2025)**Best Practices for IMS Upload and Storage of Electronic Workpapers**

Document	Recommended IMS Location	Explanation & Exceptions
External correspondence (Letters issued to the taxpayer/POA, emails, TDC messages or other electronic communication)	SAIN 016	Keep form and letter numbers in document description. Keep external communications such as discussions with taxpayers, coordination of the case, and receipt of records. See IRM 4.46.6.3 for guidance on converting emails to pdf.
Form 2848 or Form 8821	SAIN 017	The final version of a valid Form 2848 or 8821 is uploaded to SAIN 017. .
Statute extension and related documents	SAIN 018	Examiners upload statute related documents to SAIN 018 in IMS. Documents include Form 10949, Statute Extension Check Sheet, IDRS research, a copy of the signed Form 895, and the fully executed statute extension. Correspondence related to statute extensions is uploaded to Correspondence Letters in IMS.
Appeals Documents	SAIN 021	Documents and workpapers required for Appeals closures. Check box feature in IMS is used to identify documents required for Appeals. Refer to IRM 4.46.5.11.2.6, General Procedures for Paperless Case Closing to Appeals through Technical Services.
Electronic case closing documents	SAIN 090	Documents needed for case closing including Form 4549, Form 4605, Form 3198, Form 5344. Check box feature in IMS is used to identify case closing documents required under SAIN 090. Refer to IRM 4.46.5 Resolving the Examination, to determine closing documents needed.

- *Best Practice- Exam Plans from the TC, CAS, International Agent, Engineer and FP are scanned in one file and uploaded. This makes it very easy to review all of the case exam plans. IMS automatically generates Exam Plan and Risk Analysis under one place on case tree. This does not include the taxpayer's signature on the exam plan and the manager's signature on the risk analysis if prepared outside of IMS.