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IRM Exhibit 4.46.3-3, Sample Agenda for the Opening Conference/Meeting, lists recommended agenda items for discussion at the opening conference/meeting and should be

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tailored depending on the type of entity, size, complexity and industry of the taxpayer, and whether the taxpayer is publicly or privately held. The agenda can also be tailored to include potential tax issues and/or transactions ...

### **4.46.3 Planning the Examination | Internal Revenue Service - IRS tax forms**

For example, examination case closures that require storage of records on removable media due to software constraints or file size generally are considered a policy exception (see IRM 4.10.9, Examination of Returns, Workpaper System and Case File Assembly and IRM 4.33.1, Electronic Business, Managing Electronic Records from Taxpayers and Third Parties). Contact the RIM Program office at ...

### **1.15.6 Managing Electronic Records | Internal Revenue Service**

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