

Examination Workpapers

Taxpayer's name, address, SSN [REDACTED] JUNE [REDACTED] Mt Pleasant, SC, [REDACTED]	Date 10/02/2002	Year(s) 1995
Examiner Pierce, Mr.		Grade 06
Taxpayer(s) Home Phone		Work Phone
Reviewer		

A. Initial Interview 1. Examination technique: <input type="checkbox"/> Undeliverable mail <input type="checkbox"/> Correspondence <input type="checkbox"/> Interview with: <input type="checkbox"/> No Show 2. Receipt of Publication 1 <input type="checkbox"/> 3. Appeal rights and Privacy Act explained <input type="checkbox"/> 4. Innocent spouse (Pub. 971) <input type="checkbox"/> 5. Continue on Form 4700-A, B or C	Representative – Power of Attorney <input type="checkbox"/> Yes <input type="checkbox"/> No Name B. Closed No Change Issue: <input type="checkbox"/> Letter 590 <input type="checkbox"/> Letter 1156 <input type="checkbox"/> Other Examiner
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C. EQMS Auditing Standards (Rev. 5/95) – IRM Exhibit 4910 -1 1. Consideration of Large, Unusual, or Questionable items 2. Probes for Unreported Income 3. Required Filing Checks 4. Examination Depth and Records Examined 5. Continue on Form 4700-A, B or C	6. Penalties Properly Considered 7. Workpapers Support Conclusions 8. Report Writing Procedures Followed 9. Time Span/Time Charged
Was consideration given to all applicable auditing standards? YES If no, indicate the standard(s) not given consideration, and the reasons why consideration was not given:	
Service Center Tax Examiners – Refer to Center Examination Quality Measurement System (CEQMS) Auditing Standards in IRM Exhibit 4010-2	

D. Examination Reminders 1. Proforma Worksheets utilized where applicable 2. Alternative minimum tax 3. Inspection of prior and subsequent year return, IRM 4215 4. Probe for unreported deductions and credits 5. Scope of Examination, IRM 4253.2 6. Automatic adjustments resulting from AGI change(s) 7. "Burned Out" Tax Shelters – IRM 4236(13) 8. Amounts claimed for See/Special Fuels – IRC 6426/6421 9. Health Care Continuation Coverage Under COBRA-IRC 49908	Case Processing Reminders 1. Claim Case – Forms 2297 and 3363 2. Information Reports (IRM 4219) – Form 5346 3. FICA, Self-Employment or Tip Income Adjustments Forms 885-E, 885-F, and 885T 4. Inequities, Abuses, Loopholes – Form 3558 5. Inadequate Records Notices (IRM 4271) 6. Special Handling Notice 3198
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	CHECK COMPLETED			COMMENT IN:	
	YES	NO	N/A	F4700 SUPPLEMENT	F4700 BUSINESS SUPPLEMENT
E. Required Filing Checks – IRM 4034 1. All Required Returns (of THIS T/P) .. Prior .. Subsequent .. Compliance Items: Information Returns Questionable W-4's Forms 8300 Any Other Returns					
2. All Related Returns (of ANOTHER T/P)					

Continuation of Examination Workpapers

JUNE [REDACTED]

(Items to be considered, explored, verified)	Tax Period	Per Return	Corrected	Adjustment	WP Index
A CASE INFO Pre-Audit: 10/02/02-SEND L-1862, 4549, AND 886-A PER COMPLIANCE CHECK. <i>2/03/02 send 90 day, NN</i>	199512	\$0.00	\$0.00	\$0.00	
B FILING STATUS Pre-Audit: 10/02/02-TP HAD PAST AND OR PRESENT JOINT FILINGS. FIGURE TAX USING SEPARATE TAX RATE.	199512	\$0.00	\$0.00	\$0.00	
C EXEMPTION Pre-Audit: 10/02/02-ALLOWING TP CREDIT FOR HIS/HERS PERSONAL EXEMPTION.	199512	\$0.00	\$1.00	(\$1.00)	
D INTEREST-General Electric Capital Corp Pre-Audit: 10/02/02-TP RECEIVED \$1,879 IN INTEREST INCOME IS FULLY TAXABLE.	199512	\$0.00	\$1,879.00	\$1,879.00	
E NEC-Thirty-Two Vendue Range Council Pre-Audit: 10/02/02-TP RECEIVED \$600 IN NEC SUBJECT TO BOTH INCOME AND SE TAX.	199512	\$0.00	\$600.00	\$600.00	
F NEC-Edisto Island Yacht Club Pre-Audit: 10/02/02-TP RECEIVED \$1,200 IN NEC SUBJECT TO BOTH INCOME AND SE TAX.	199512	\$0.00	\$1,200.00	\$1,200.00	
G NEC-Keenan Company of Charleston Inc Pre-Audit: 10/02/02-TP RECEIVED \$38,130 IN NEC SUBJECT TO BOTH INCOME AND SE TAX.	199512	\$0.00	\$38,130.00	\$38,130.00	
H Statutory-SE Tax	199512	\$0.00	\$5,642.00	\$5,642.00	
I SE AGI Adjustment	199512	\$0.00	\$2,821.00	(\$2,821.00)	
J Statutory-Standard Ded	199512	\$0.00	\$3,275.00	(\$3,275.00)	

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