



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 09, 2021

Control Number: SBSE-04-0921-0050

Expiration Date: 08-31-2022

Impacted IRM: 4.10.9

MEMORANDUM FOR AREA DIRECTORS, FIELD EXAMINATION

FROM: Lori L. Caskey
Director, Examination, Field and Campus Policy

Lori L. Caskey

SUBJECT: Reissue Interim Guidance for SB/SE Field Examination
Administrative Lead Sheets

Digitally signed by Lori L. Caskey
Date: 2021.09.09 07:46:34
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This memorandum issues Field Examination specific guidance on administrative lead sheets until IRM 4.10.9 is published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose and Background: Reissue IG Memorandum SBSE 04-1019-0043 dated October 16, 2019, which advises SB/SE Field Examination employees of which administrative lead sheets are mandatory and generally applicable to all income tax cases.

Some administrative lead sheets have been renamed and renumbered, and some content has been reorganized to streamline completion of the lead sheets. For example, the initial interview and internal controls (business returns only) lead sheets, which were previously standalone and indexed to Form 4318, are now accessed from and indexed to Lead Sheet 400, Minimum Income Probe.

Procedural Change: See Attachment 1 for procedural changes.

Effective Date and Effect on Other Documents: This guidance is effective immediately and will be incorporated into IRM 4.10.9, Workpaper System and Case File Assembly, within two years from the date of this memorandum.

Contact: If you have any questions regarding this memorandum, you may contact Cathy Demetra, Program Manager, Examination, Field and Campus Policy, Field Exam General Processes.

Attachment: Interim Guidance Control SBSE-04-0921-0050

Distribution:

[IRS.gov \(https://www.irs.gov\)](https://www.irs.gov)

Attachment: Interim Guidance Control SBSE-04-0921-0050

The following changes are hereby effective September 09, 2021, for IRM 4.10.9.

4.10.9.6.1

(09-09-2021)

Administrative Lead Sheets

(3) The administrative lead sheets listed below are mandatory for revenue agents and are generally applicable to all income tax cases:

- a. 100-2, Revenue Agent Audit Plan,
- b. 100-3, Initial Taxpayer/Representative Discussion/Interview Check Sheet,
- c. 100-4, Group Manager Concurrence Meeting (GMCM) and Managerial Involvement (mandatory for GS-12 and below),
- d. 200, Multi-Year and Related Returns,
- e. 300, Civil Penalty and Approval Form (mandatory for all deficiency and/or erroneous claim for refund or credit cases even if a penalty is not asserted), and
- f. 400, Minimum Income Probe.

Note: If gross receipts is classified, the examiner must add the issue as a "Classified Issue" (RGS will assign a number in the 4XX series). If gross receipts is **not** classified, but is examined, the examiner must add the issue as a "New Issue" (RGS will assign a number in the 5XX series). See [IRM 4.10.15.7.9.1](#), *Issue Types*, for additional guidance.

(4) The administrative lead sheets listed below are mandatory for tax compliance officers and tax auditors and are generally applicable to all income tax cases:

- a. 100-2, Tax Compliance Officer Audit Plan,
- b. 100-3, Initial Taxpayer/Representative Discussion/Interview Check Sheet,
- c. 200, Multi-Year and Related Returns,
- d. 300, Civil Penalty and Approval Form (mandatory for all deficiency and/or erroneous claim for refund or credit cases even if a penalty is not asserted), and
- e. 400, Minimum Income Probe

Note: See [IRM 4.10.4.2.2](#), *Business Returns*, and [IRM 4.10.4.3.3.4](#), *Evaluation of Internal Controls (Individual Business Return)*.

Note: If gross receipts is classified, the examiner must add the issue as a "Classified Issue" (RGS will assign a number in the 4XX series). If gross receipts is **not** classified, but is examined, the examiner must add the issue as a "New Issue" (RGS will assign a number in the 5XX series). See [IRM 4.10.15.7.9.1](#), *Issue Types*, for additional guidance.