

Taxpayer Name: Donald K. Signer

Examiner: [REDACTED]


TIN: [REDACTED]

Date: 07/23/08

Tax Form: 1040

Tax Year: 200512 & 200612

GROUP MANAGER CONCURRENCE MEETING CHECK SHEET

Actions	Done	N/A
1. Review the case-built file <ul style="list-style-type: none">- Review Classification check sheet and identified issues- Review Taxpayer's return information for LUQ's- Review Case-building materials (as necessary)		
2. Review Revenue Agent audit plan (<i>normally after the Initial Appointment</i>) <ul style="list-style-type: none">- Review Activity Record, F-9984 for up-to-date required documentation- Ensure that Form 4318 (header, list issues) has been generated- Ensure completion of all Section 100 items (Form 4318, Ref 100 series)- Determine creation of lead sheets for each pre-classified issue to examine (must tailor audit steps for the taxpayer, type of return, and depth of issue development [can adjust steps after Initial Appointment]) (Form 4318, Ref 400 series)<ul style="list-style-type: none">• Determine if RA understands case issues and audit approach steps (assist as needed)• Determine if RA needs assistance (e.g., Indirect Method, etc.)- Review any new issues identified during the pre-audit (issues may also arise during course of exam) (Form 4318 Ref 500 series):<ul style="list-style-type: none">• Ensure that Risk Analysis Workpaper was performed for each additional issue identified during the pre-audit and for pre-classified issues eliminated during the pre-audit as well as those identified after the initial appointment with the taxpayer (filed with issue lead sheet)• Ensure generation of lead sheets for any new issues- Review interview questions (should be tailored and applicable for taxpayer) (Form 4318 Ref 125-2)- Review/discuss the location of books and records – primary site of examination- Discuss the Mutual Commitment Date (MCD)- Review RA's Plan to Close- Concur with audit plan (initial and date): _____		
3. If RA has not met with the taxpayer/representative, then discuss when RA plans to initiate taxpayer contact via letter or phone – emphasize use of Initial Telephone Contact Check Sheet (if audit plan accepted, then contact should begin within 1-2 business days)		
4. If Concurrence Meeting takes place after Initial Appointment with taxpayer/representative, then review workpapers as well as performing all # 2 items above.		
5. Comments: Not Applicable GS -13 Revenue Agent 		

Examination Workpapers Index		Examiner [REDACTED]	Grade GS-13	Total time charged to case 63 hrs					
Taxpayer name and address (city, state, ZIP code) Donald R. Signer [REDACTED] Fremont, CA [REDACTED]		Taxpayer's TIN [REDACTED]	Mutual Commitment Date (MCD) (mmddyyyy) 07/30/08						
POA contact information (Name, street address, city, state, ZIP code) Business telephone number FAX number		Tax return form number 1040	Tax Period(s) 200512 & 200612						
Reference		Description							
Administrative / Planning	100	Activity Record—Form 9984 Examining Officer's Activity Record							
	105	Administrative Lead Sheet							
	110	Revenue Agent "Plan to Close" Check Sheet							
	115	Group Manager Concurrence Meeting Check Sheet (Optional for Grade 13 and above)							
	120	Initial Taxpayer Contact Check Sheet							
	125	Initial Appointment Agenda, Interview Notes, Tour of Business Notes							
	130	Multi-Year and Related Returns Lead Sheet							
Evaluate	200	Internal Controls Lead Sheet (Business tax returns)							
	205	Fraud Awareness Lead Sheet							
Penalties	300	Penalty Approval Form							
	305								
Reference		Description		Adjustments					
				TY	200512	TY	200612	TY	
Pre-Classified Issues	400	Income Probe / Gross Receipts (mandatory)			0		0		
	401	Ordinary Loss on Form 4797 Bad debts for C-Corporation			[REDACTED]		0		
	402	Capital Loss Deduction			[REDACTED]		0		
	403	Net Operation Loss Carry Over			0		[REDACTED]		
	404	SCOPE RESTRICTED TO 200512 form 4797 Loss and 200612 NOL Carry Over.							
	405								
	406								