

Tier I High Risk Active Issues At a Glance

Updated 5/24/10	§118 Abuse (USF, BEP in Monitoring Status)	Domestic Production Deduction IRC §199 (Monitoring)	Foreign Earnings Repat - IRC 965	Foreign Tax Credit Generators	Mixed Service Costs (Phase I in Monitoring)	Repairs vs Capitalization Change of Accounting Method	Research Credit Claims	Section 482 Cost Sharing	US Withholding Agents - Section 1441
Issue Owner Executive	Lavena Williams	Charlie Brantley	Michael Danilack	Walter Harris	Keith Jones	Sergio Arellano	Lavena Williams	Patricia Chaback	Lori Nichols Stuart Mann (Issue Champion)
Lead TA	Maria Montani	Sandra Frost	Linda Azen	Mark English	Marge Lopez	Laurie Schutter	Lee Keenan	Don McGinty	Robert Driscoll
	Dave Moser	Robert Schnuriger		Linda Azen	Doug Toney	David Boschetto		Jon Tamaki	
Lead Counsel	Laurel Robinson	Charles Buxbaum	Glenn McLoughlin	Marvis Knospe	John Duncan	Jim Lanning	Paul Colleran	Michelle Korbas	Victoria Kanrek
Risk Analysis	Audit Team makes risk analysis	Mandatory if material*	Mandatory if material*	Mandatory Exam	PHASE I - follow ASP PHASE II - contact IST	Audit Team makes risk analysis	Audit Team makes risk analysis	Audit Team makes risk analysis	TBD
Industry Director Directives	IDDs - # 1 through #8	IDD #1 - 12/6/06	IDD #1 - 10/2/07	IDD #1(rev)- 2/19/09	IDD #1 - 6/8/06	IDD #1 - 1/22/10	IDD #1 - 4/4/07	IDD #1 - 4/5/07	IDD on Exams of Form 1042 - 10/31/03
		IDD #2 - 8/24/07	IDD #2 - 4/21/08		IDD #2 - 5/1/07		IDD #2 - 1/15/09	IDD #2 - 3/21/08	
		IDD #3 - 3/4/09	IDD #3 - 5/26/09		IDD #3 - 5/2/07	IDD #2 - 1/22/10			
					IDD #4				
					IDD #5				
Key UIL Codes	118.01-03 118.01-05 61.40-01& 02	199.00-00 to 199.08-00	965.00-00 to 965.05-00	901.13-00	263A-07-00 263A.06-01	263.14-01	41.00-00 to 41.55.09	482.11-11 482.11-12	TBD
Guidance	USF ASG 2004	Final Regulations	Notice 2005-64	Appeals Coordinated Issue	Revenue Ruling 2005-53	Revenue Ruling 2001-4	Notice 2008 - 39	CIP - Buy-In Adjustments	Web Info on NRA Withholding
	Revenue Ruling 2007-31	Final TIPRA Regulations	Notice 2005-38	Chief Counsel Advice	Proposed Regulations		Audit Techniques Guide	Temporary Regulations	
	CIP for SALT	Final & Temp Regs for Software	Notice 2005-10	Final & Temp Regulations				Checklist for Cost Sharing Arrangement	
	CIP - Ex Inc		GLAM						
	CIP for Bioenergy		Audit Guidelines	TAM					

* Contact IMT