




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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 11, 2023

Control Number: SBSE-04-0423-0023  
Expiration Date: April 11, 2025  
Impacted IRM: 4.24.21, 4.24.25.2.10

MEMORANDUM FOR: DIRECTOR, SPECIALTY EXAMINATION, CHIEF, ESTATE & GIFT/EXCISE TAX EXAM, AND EXCISE TAX EXAMINATION MANAGERS

FROM:   
Timothy J. Bilotta, Acting Director, Examination - Specialty Policy

SUBJECT: Standard Electronic Workpaper Naming Conventions in Issue Management System (IMS)

This memorandum issues interim guidance to Excise Tax Examination employees for a standard electronic workpaper naming convention in IMS. Please ensure this information is distributed to all affected employees within your organization.

**Purpose:** To provide guidance to Excise Tax Examination employees for a standard electronic workpaper naming convention in IMS.

**Background/Source(s) of Authority:** IRM 4.24.21.4.1, Paper Excise Closing / Electronic Issue Management System Excise Closing, provides guidance on case closings. As the IRS moves to a paperless closing process, Appeals Officers, reviewers, managers, and examiners can locate documents in IMS if they are indexed and uploaded in a consistent manner using standard naming conventions. This guidance applies to all Excise Tax Examination employees using IMS for case management.

**Procedural Change:** Refer to attachment Revision to IRM 4.24.21.4.1 and New Exhibit 4.24.21-2 Excise Workpaper Naming Convention Quick Guide.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.21 by April 11, 2025.

**Effective Date:** These procedures are effective for cases closed after April 11, 2023.

**Contact:** If you have any questions concerning this guidance you may contact Kellie L. McCann, Program Manager, Excise Tax Policy.

**Attachment:** Revision to IRM 4.24.21.4.1 and Exhibit 4.24.21-2 Excise Workpaper Naming Convention Quick Guide

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

**Attachment – Revision to IRM 4.24.21.4.1 and New Exhibit 4.24.21-2 Excise Workpaper Naming Convention Quick Guide**

**4.24.21.4.1  
(07-08-2020)**

**Paper Excise Closing / Electronic Issue Management System Excise Closing**

(1) The case closing process requires a paper file closing and a separate IMS electronic file closing. The examiner will attempt to close both files at the same time.

(2) The examiner will include all key documents in the IMS case file. The examiner will also print and organize all key documents into the paper file, which will be mailed to the manager for further processing. Key documents should include, but are not limited to, workpapers or supporting documentation (or portions thereof) detailing all proposed adjustments. The examiner will index all key documents in the IMS case file in a similar fashion to those in the paper file. The examiner must apply judgment regarding what information is necessary to include in both the IMS case file and paper file. The manager's advice should be sought if there is any question about which documents are to be included in either the IMS case file or the paper case file.

(3) Specific naming conventions must be used for all documents in the IMS case file. Naming conventions contribute to an organized case file and assists users in easily locating specific documents.

(4) All documents must follow the Excise Workpaper Naming Convention Quick Guide (see Exhibit 4.24.21-2):

- 1) Workpaper Series
- 2) Workpaper/Document Name
- 3) Supplemental documents must use the prefix associated with that section plus a numeric page number (see examples 2 and 3)

**Example 1:** An examiner is assigned a paid claim CRN 360 case for abstract 060 (issue #1) and in addition has expanded the scope exam to the federal excise tax paid for abstract 060 (issue #2).

The issue #1 lead sheet would be named "F001 060 Paid CRN 360 Diesel Fuel Lead Sheet," the supporting workpaper/document would be named "F002 060 Paid CRN 360 Diesel Fuel Workpaper."

In addition, the issue #2 lead sheet would be named "G001 060 Diesel Fuel Lead Sheet," the supporting workpaper/document would be named "G002 060 Diesel Fuel Workpaper."

**Example 2:** Supplemental documents for "A125 Initial Interview Questions and Notes" would be "A125-02 Org Chart" and "A125-03 Prior Exam Report."

**Example 3:** Supplemental documents for “B200-1 Multi Period and Related Returns Check Sheet” would be “B200-1-02 IDRS Transcripts.”

(5) The manager will review the closed case upon receipt. Review of the case will include a comparison by the manager of the paper case file to the IMS case file. If any inconsistencies exist, the manager will return the case file to the examiner for correction. The manager will document all closing actions in IMS on [Form 9984](#), Examining Officer’s Activity Record, or through Case Level Activities at the IMS Team Web site. If the manager added or changed any documents, those documents must be uploaded or saved in the IMS case file and printed for the paper case file.

(6) The status of the IMS case file must be updated to "closed" by the examiner but not until it reaches either Status 51 or Status 52 on the Examination Return Controls System (ERCS), which is determined by the manager. The manager must then complete the managerial actions in IMS. After the manager has completed the review of the case file, the paper case file should be mailed to CCP or Tech Services for further processing and final closing.

**Exhibit 4.24.21-2 Excise Workpaper Naming Convention Quick Guide**

| <b>Workpaper</b>  | <b>Workpaper/Document Name</b>                | <b>Naming Convention for Workpaper/Document</b>               |
|-------------------|---|---|
| <b>000 Series</b> | Form 4318-E Workpaper Index                   | 000 F4318-E Index   |
| 000               | Form 15292-B Excise Case Closing Cover Sheet  | 000 F15292-B Case Closing Sheet                               |
|                   |   |   |
| <b>100 Series</b> | <b>"Front Cover" section</b>                  |   |
| 105               | Forms 895                                     | 105 F895 20XXXX   |
|                   |   |   |
| <b>200 Series</b> | <b>"Inside Front Cover" section</b>           |   |
| 205               | Form 5346, Exam Information Report            | 205 F5346 20XXXX  |
| 210               | Form 2363, MF Entity change                   | 210 F2363 Address update                                      |
| 215               | IDRS Prints (INOLE, AMDISA, BMFOLI)           | 215 IDRS  |
| 220               | Form 9440 Taxpayer Levy Source & Contact Info | 220 F9440 TP Levy Source                                      |
| 225               | Form 3177 Notice of Action MF                 | 225 F3177 Notice of Entry on MF                               |
|                   |   |   |
| <b>300 Series</b> | <b>Return and "Attached" documents</b>        |   |
| 305               | Scan of return or E-file return copy          | 305 F720 20XXXX to 20XXXX<br>305 F8849 Sch 3 20XXXX           |
| 310               | RARs: 5384, 5385, 886-A 3363, 2297 etc.       | 310 F5384 20XXXX to 20XXXX<br>310 F886-A Explanation of Items |
| 315               | Form 3244-A Payment Posting Vouchers          | 315 F3244-A 20XXXX  |

| Workpaper                                | Workpaper/Document Name               | Naming Convention for Workpaper/Document                     |
|--|---------------------------------------|--|
| 320                                      | Form 872-B Statute Extension Consents | 320 F872-B 20XXXX  |
| 325                                      | Form 2848 POA                         | 325 F2848  |
| <b>400 Series "Inside Right" section</b> |                                       |  |
| 405                                      | Taxpayer Protests for unagreed cases  | 405 TP Protest XXXX<br>405 TP Protest 062 Gasoline (Example) |
| 410                                      | Form 4665 Report Transmittal          | 410 F4665 Report Tx  |

For the A-E Series workpapers, no changes will be needed to the naming conventions for the regular workpapers as they are pre-generated by Notebook. If an agent needs to supplement one of these workpapers with another document, the supplemental document should use the prefix associated with that section plus a numeric (Prefix-02). See below for some examples.

| Workpaper       | Workpaper/Document Name  | Naming Convention for Workpaper/Document   |
|-----------------|--|--|
| <b>A Series</b> |  |  |
| A105            | Administrative Check Sheet   | A105 Admin Summary   |
| A110            | Excise Tax "Plan to Close" Check Sheet   | A110 Plan to Close Ck Sh   |
| A115            | Group Manager Concurrence Meeting Check Sheet                                    | A115 GM Con Meeting  |
| A120            | Initial Appointment Check Sheet, Tour of Business Notes                          | A120 Initial Appt Ck Sh  |
| A125            | Initial Interview Questions and Notes  | A125 Initial Interview   |
|                 |  | A125-02 Org Chart (example of supplement)  |
|                 |  | A125-03 Prior Exam Report (example of supplement)                                  |
| <b>B Series</b> |  |  |
| B200-1          | Multi-Period and Related Returns Check Sheet                                     | B200-1 Req Fil Ck  |
| B200-2          | FET Checksheet   | B200-2 Related Returns   |
| <b>C Series</b> |  |  |
| C300            | Books to Returns   | C300 Books To Return Ck Sh   |
| C305            | Reconciliation   | C305 Internal Controls Ck Sh   |
| C310            | Internal Controls Check Sheet (Business tax returns) Fraud Awareness Check Sheet | C310 Fraud Awareness Ck Sh<br>C310-02 F2797 Fraud Referral (example of supplement) |

| <b>Workpaper</b>                        | <b>Workpaper/Document Name</b>           | <b>Naming Convention for Workpaper/Document</b> |
|---|--|---|
| D400                                    | Initial Taxpayer Contact Check Sheet     | D400 Initial Tp Contact Ck Sh                   |
| <b>E Series</b>                         |  |   |
| E500                                    | Penalty Check Sheet                      | E500 Penalty Ck Sh                              |
| <b>F - Z Series</b>                     |  |   |
|   | Issue Lead Sheets                        |   |
| F001                                    | Issue #1 Lead Sheet                      | F001 060 Diesel Lead Sheet (Example)            |
| G001                                    | Issue #2 Lead Sheet                      | G001 062 Gasoline Lead Sheet (Example)          |
| H001                                    | Issue #3 Lead Sheet                      | H001 CRN 428 CNG Claim Lead Sheet (Example)     |
|   | Issue #3 Supplemental workpaper/document | H002 CNG Claim Calculation Summary (Example)    |
|   | Issue #3 Supplemental workpaper/document | H003 CNG Invoice Sample (Example)               |
| <b><u>ZZ Series – Miscellaneous</u></b> |  |   |
| Case Building Materials                 |  | ZZ Classification Sheet (Example)               |

| <b><u>Other Changes</u></b>          |  |  |
|--------------------------------------|--|--|
| Correspondence                       |  | L937 MM-DD-YYYY (EXAMPLE)                    |
| Information Document Requests (IDRs) |  | IDR 001                                      |
| Numbering                            |  | F5344 20XXXX, F3198 F5345-D 20XXXX to 20XXXX |

Return Documents - Should be located in Return Documents section of IMS 637. Cases 637 cases will not be affected by these naming conventions, but similar changes could be proposed at a later time.