



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

October 16, 2019

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MEMORANDUM FOR AREA DIRECTORS, FIELDEXAMINATION

FROM: Maha H. Williams  
Director, Examination Field and Campus Policy

SUBJECT: SB/SE Field Examination Administrative LeadSheets

Digitally signed by Maha H. Williams  
Date: 2019.10.16 16:31:07 -04'00'

The purpose of this interim guidance memorandum is to advise SB/SE Field Examination employees of which administrative lead sheets are mandatory and generally applicable to all income tax cases. Please distribute this information throughout your organization.

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*.

This guidance is effective immediately and will be incorporated into IRM 4.10.9, *Workpaper System and Case File Assembly*, within two years of issuance as reflected on the attachment.

If you have questions, you may contact Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Exam General Processes.

Attachment:  
[IRM 4.10.9.6.1](#), *Administrative Lead Sheets*

Distribution:  
[www.IRS.gov](http://www.IRS.gov)

Attachment to SBSE-04-1019-0043, Interim Guidance on SB/SE Field Examination  
Administrative Lead Sheets

**IRM 4.10.9.6.1, Administrative Lead Sheets**

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

- 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 taxcases:

- 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)*.

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