



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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MEMORANDUM FOR FEDERAL, STATE AND LOCAL GOVERNMENT EMPLOYEES

FROM: Paul Marmolejo, Director /s/ *Paul A. Marmolejo*
Federal, State and Local Governments

SUBJECT: Revised FSLG GSAIN

This memo revises FSLG *Government Entities Standard Audit Index Numbers* (GSAIN) (IRM Exhibit 4.90.12-3) to better address the issues we commonly find in government entity audits today and to reflect the increasingly electronic nature of our work. The purpose of this revision is to improve consistency in case file assembly through improved organization of these standard workpapers.

Purpose: To provide revised GSAIN Naming Convention listing for use in FSLG audits.

Background/Source(s) of Authority: An FSLG team looked at the work we do, developed workpapers and revised the GSAIN Naming Convention listing to address issues we commonly find in government entity audits. This revision will provide a standardized method for naming workpapers whether in paper or electronic format, provide a standard order of assembly and will improve our ability to capture data from our closed cases.

Procedural Change: Use the revised GSAIN, Exhibit 1 of this Interim Guidance Memo, beginning October 1, 2016, to coordinate with the FY2017 RCCMS rollout. The revised GSAIN Naming Convention is in the RCCMS Case Closing Record, Exam Results tab. Name all electronic documents according to this GSAIN Naming Convention beginning October 1, 2016.

Effect on Other Documents: This guidance will be incorporated into IRM 4.90.12.

Effective Date: This memo is effective when issued.

Contact: If you have any questions, please contact Kathleen Rodegeb, CPM Manager, at (925) 974-3827.

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

IRM Exhibit 4.90.12-3 - RCCMS NAMING CONVENTION

INDEX #	DOCUMENT NAME
TOP OF FOLDER	
1.0	F895.F94X.YYYYMM (required for all cases with fewer than 270 days on 'normal statute')
1.1	F3198-A
INSIDE LEFT OF FOLDER	
2.0	FCDS (never required to be included in paper file)
2.1	AMDIS (summary of controlled quarters showing all in status 12)
2.2	INOLES
2.3	F2363 (process to FSLG AIMS Coordinator prior to closing case)
INSIDE RIGHT OF FOLDER	
LETTERS	
30.1	F4665
30.2	Rebuttal to TP Protest
30.3	Taxpayer Protest
30.4	F5599
30.5	L950-C; L950-D; L5376; L3381; L3382; L570; L905; L906; L3523; L937 (POA Transmittal Letter)
REPORTS	
31.1	Closing Agreement (CSP or Ad Hoc)
31.2	F2504; F2504-WC; F4666; F4668; F4668-B
31.3	F886-A.XXXX.Issue Name (where XXXX is the GSAIN number)
31.4	Payee List(s) (separate lists for §7436 issues & relief from withholding granted via F4669)
31.5	F4670.Request for Relief from Withholding
31.6	F4669.Payee Statement(s) (for withholding relief granted)
TAX RETURNS	
32.1	F3244-A.Payment Posting Voucher (in paper file - attach to front of return)
32.2	F94X.YYYYMM ("Tax Return" = IRS Return/Copy, TP Copy, TRDBV / BRTVU prints - separate document for each tax period)
32.2	F94X-X.YYYYMM (processed amended return, if applicable) (in paper file, attach to back of "Tax Return")
32.3	F2848 or F8821.Power of Attorney (in paper file - attach to back of return, facing out, behind Consents, if any)
32.4	FSS-10; F872-B; F872.Statute Extension (in paper file - attach to back of return, facing out - it should be the first thing seen there)
PLANNING AND INFORMATION GATHERING	
33.100	F4318.Workpaper Index (ties to issue lead sheets & ET Report)
33.200	F9984.Case Chronology
33.201	TP/POA Correspondence (including initial contact & report transmittal letters)
33.202	Internal Email & other non-TP communications

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INDEX #	DOCUMENT NAME
33.203	Large Case Status Report
33.204	F5701 (indexed by issue, e.g., 33.204.1605.X, etc.)
33.300	IDR LOG
33.301	IDR.XXXX (where XXXX is GSAIN)
33.302	IDR.XXXX
33.303	IDR.XXXX
33.400	STATUTE CONTROLS
33.401	FSS-10; F872-B; etc.
33.402	L907; L928; L929
33.500	PRE-CONTACT PLANNING / AUDIT PLAN
33.501	Pre-Contact Analysis Lead Sheet (Package Audit Lead Sheet, etc.)
33.502	Internal Controls Lead Sheet
33.503	Large Case Team Notes
33.504	Support Request.XXX (where XXX is the support function – CAS, EO, EP, Excise, TEB, etc.)
33.505	Document Name (notes on external information gathered, interviews with prior specialists, notes from prior case file, etc.)
33.506	Form 5666-Referral; Referral Tracking Sheet; Other Referral Materials (pertaining only to the case under audit)
33.600	INITIAL TP CONTACT AND INTERVIEW
33.601	Pre-Audit Contact Notes
33.602	Initial Interview
33.603	Tour of Facilities
33.700	RECORDS REVIEW, ANALYSIS & RECONCILIATION
33.701	F941/FW-2 Analysis & Reconciliation - (IRAS; Books/Payroll records to F941/FW-2; IRP & CAWR data)
33.702	F1099-MISC (G; R; etc.) Analysis & Reconciliation - (IRAS; Books/AP records information returns; IRP data)
33.703	Organization Chart
33.704	Chart of Accounts
33.705	Financial Statements (including independent audit reports, federal/state audit reports & footnotes - notes from review)
33.706	Minutes (notes from review)
33.707	Publications (notes from review)
33.708	Contracts, Grants & Leases (notes from review)
33.709	Plans, Policies & Procedures (notes from review)
33.710	Document Name (notes on other information)

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INDEX #	ISSUE #	DOCUMENT NAME
ISSUE DEVELOPMENT		
	31111.000	Use this code as the only adjustment in each of the first 3 quarters of all F941 audits
34.1300		FICA
34.1301	31301.218	218 Coverage - Social Security 218 Coverage - Mandatory Medicare
34.1302	31302.218	218 Mandatory Exclusions - Students 218 Mandatory Exclusions - Certain VISAs; Emergency Workers; etc.
34.1303	31303.218	218 Optional Exclusions
34.1304	31304.000	1991 Mandatory Social Security
34.1305	31305.000	Medicare Continuing Employment Exception - Medicare wages only adjusted
34.1306	31306.000	§3121(a)(16) Remuneration < \$100 - no 218 agreement §3121(a)(16) Remuneration < \$100 - 218 agreement Medicare Only (Medicare Qualified Government Employee) - post '86 hires, members of PRS or FICA replacement plan - no Social Security coverage Rehired Annuitant - no 218 agreement Rehired Annuitant - 218 agreement Other - no 218 coverage
	1306.218	218 Other
34.1400		WORKER CLASSIFICATION
34.1401	31401.000	Section 530 Relief
34.1402	31402.000 31402.218	WC.3509.CSP
34.1403	31403.000 31403.218	WC.3509.No CSP (general) - no 218 WC.3509.No CSP (general) - 218 WC.3509.No CSP (elected & appointed public officials) - no 218 WC.3509.No CSP (elected & appointed public officials) - 218
34.1404	31404.000 31404.218	WC.Full Rates (general) - no 218 WC.Full Rates (general) - 218 WC.Full Rates (elected & appointed public officials) - no 218 WC.Full Rates (elected & appointed public officials) - 218
34.1405	31405.000 31405.218	Third Party Payments - no 218 Third Party Payments - 218

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INDEX #	ISSUE #	DOCUMENT NAME
34.1406	31406.000 31406.218	Other - no 218 Other - 218
34.1500		COMPENSATION
34.1501	31501.000 31501.218	Wages
34.1502	31502.000 31502.218	Commissions
34.1503	31503.000 31503.218	EE Death
34.1504	31504.000 31504.218	Back Pay, Settlements, Damages
34.1505	31505.000 31505.218	Awards & Prizes
34.1506	31506.000 31506.218	Below Market Loans
34.1507	31507.000 31507.218	Loan Forgiveness
34.1508	31508.000 31508.218	Severance Pay
34.1509	31509.000 31509.218	Grossed Up Wages
34.1510	31510.000 31510.218	Non-Resident Alien NRA - F1042/1042C adjustment NRA - EE FICA NRA - EE ITW NRA - ITW for IC NRA - Foreign Students NRA - Student FICA Exception NRA - Tuition/Waivers Reclassification to wages/scholarships NRA - Other
34.1511	31511.000 31511.218	Scholarships and Fellowships
34.1512	31512.000 31512.218	Sick Pay

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INDEX #	ISSUE #	DOCUMENT NAME
34.1513	31513.000 31513.218	Vacation Pay
34.1514	31514.000 31514.218	Stipends Bonuses Tips Other
34.1600		FRINGE BENEFITS
34.1601	31601.000 31601.218	EE Discounts
34.1602	31602.000 31602.218	No-Additional Cost Fringe Benefit
34.1603	31603.000 31603.218	Working Condition Fringe Benefit
34.1604	31604.000 31604.218	Qualified Transportation
34.1605	31605.000 31605.218	Moving Expense Reimbursement
34.1606	31606.000 31606.218	On-premises Athletic Facilities
34.1607	31607.000 31607.218	Retirement Planning Services
34.1608	31608.000 31608.218	Meals and Lodging
34.1609	31609.000 31609.218	Group Term Life Insurance
34.1610	31610.000 31610.218	Cafeteria Plans
34.1611	31611.000 31611.218	Dependent Care
34.1612	31612.000 31612.218	Educational Assistance
34.1613	31613.000 31613.218	Adoption Assistance

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INDEX #	ISSUE #	DOCUMENT NAME
34.1614	31614.000 31614.218	Medical & Accident Benefits
34.1615	31615.000 31615.218	Health, Accident & Disability Insurance Premiums
34.1616	31616.000 31616.218	Housing Allowance Housing Provided Athletic Tickets Personal Use of Facilities Non-Accountable Expense Plan Gifts - cash or cash equivalent Other
34.1617	31617.000 31617.218	Entertainment (tickets, entertainment meals, etc.) (accountable plan fails)
34.1618	31618.000 31618.218	Uniforms and Clothing Provided (accountable plan fails)
34.1619	31619.000 31619.218	Uniforms and Clothing Allowance (accountable plan fails)
34.1620	31620.000 31620.218	Internet Allowance (accountable plan fails)
34.1621	31621.000 31621.218	Travel and Vehicle Allowance (accountable plan fails)
34.1622	31622.000 31622.218	Equipment Provided (accountable plan fails)
34.1623	31623.000 31623.218	Equipment Allowance (accountable plan fails)
34.1624	31624.000 31624.218	Cell Phone Allowance (accountable plan fails)
34.1625	31625.000 31625.218	Other (title document, lead sheet & explain) (accountable plan fails)
34.1700		ER PROVIDED TRANSPORTATION
34.1701	31701.000 31701.218	ER Provided Vehicle - personal use of ER vehicle - no 218 ER Provided Vehicle - personal use of ER vehicle - 218
34.1701	31701.000 31701.218	ER Provided Vehicle (accountable plan fails) - no 218 ER Provided Vehicle (accountable plan fails) - 218

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INDEX #	ISSUE #	DOCUMENT NAME
34.1702	31702.000 31702.218	ER Provided Aircraft (accountable plan fails)
34.1703	31703.000 31703.218	ER Provided Transportation - Other (accountable plan fails)
34.1704	31704.000 31704.218	EE Provided Vehicle (accountable plan fails)
34.1705	31705.000 31705.218	EE Provided Transportation - Other (accountable plan fails)
34.2100		PENSIONS & DEFERRED COMP (in RCCMS exam results use n/c code for Q1, Q2 & Q3)
34.2101	32101.000 32101.218	IRC 457 Plans
34.2102	32102.000 32102.218	IRC 403(b) Plans
34.2103	32103.000 32103.218	Other Nonqualified Deferred Compensation Plans
34.2200		BACK-UP WITHHOLDING (in RCCMS exam results use n/c code for Q1, Q2 & Q3)
34.2201	32201.000	BUW.FW-9 Review-no CP2100
34.2202	32202.000	BUW.CP 2100
34.2203	32203.000	BUW.Prizes & Awards BUW.Gaming Winnings BUW.Other (name document, lead sheet and explain in workpapers)
34.2204.1	32204.000	BUW.F1099-MISC Payees (list of names, TINs, payment amounts, amount eligible for 3402(d) relief, relief granted)
34.2204.2		BUW.F4669 Secured from TP
34.2300		SPECIAL EMPHASIS PROGRAMS (in RCCMS exam results use n/c code for Q1, Q2 & Q3)
34.2301	32301.000 32301.218	Special Emphasis 1 (name the document with the special emphasis name)
34.2302	32302.000 32302.218	Special Emphasis 2 (name the document with the special emphasis name)

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INDEX #	ISSUE #	DOCUMENT NAME
RETURN PENALTIES		
34.2400		RETURN PENALTIES
34.2401	32401.000 32401.218	6651.Delinquency
34.2402	32402.000 32402.218	6656.Failure to Deposit
34.2403	32403.000 32403.218	6662.Negligence
34.2404	32404.000 32404.218	6663.Fraud
34.2405	32405.000 32405.218	Other (explain and title the lead sheet)
CONCLUSIONS, CRITIQUES & PRIOR COMPLIANCE ACTIVITY (AUDIT OR COMPLIANCE CHECK)		
34.2500		OTHER AGENTS' CONCLUSIONS
34.2501		EP
34.2502		EO
34.2503		TEB
34.2504		Other
34.2600		POST AUDIT CRITIQUE
34.2601		TP Feedback
34.2602		Recommendations
40.0000	n/a	PRIOR COMPLIANCE ACTIVITY (zip file prior audit/compliance check - rename documents as necessary)
CIVIL PENALTIES		
CIVPEN.1		F3198-A
CIVPEN.31		F3645
CIVPEN.31		F8278
CIVPEN.31		F886-A
CIVPEN.32		F4318
CIVPEN.33.1		F9984.Activity Record
CIVPEN.33.2		CivPen Lead Sheet
CIVPEN.33.3		Payee List (names, TINs, payment amounts)