



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Control No. TEGE 04-0108-01

**JANUARY 14, 2008**

MEMORANDUM FOR: ALL FEDERAL, STATE, AND LOCAL GOVERNMENTS (FSLG)  
EMPLOYEES

FROM: Jayne E Maxwell  
Acting Director, Federal State and Local Governments

SUBJECT: Approved Procedures for TREES Process Procedural Gaps –  
Memorandum 3 - Organizing and Naming Electronic Exam  
Files in TREES

As noted in a memorandum dated July 12, 2007, with TREES approaching full deployment within TEGE, the TREES Steering Committee (TSC) continues to approve procedural and policy changes required within the examination processes to fully integrate the system into daily work activities. Some changes will be permanent adjustments while others are temporary work-around(s) until additional enhancements can be made to TREES. These changes will be communicated initially through implementation memoranda such as this, subsequently posted for intranet access, and ultimately, where required updated in the next version of the appropriate section within IRM 4.90.12.

Now that TREES is fully deployed in FSLG, a common format for naming electronic documents within or imported into TREES is necessary to allow anyone viewing the TREES case to easily identify and locate case file documents. Since specialists are accustomed to naming electronic file documents in various ways, it is necessary to establish guidelines for uniformly naming files within TREES.

**Note:** This memo focuses on TREES examination case files, i.e., general program exams, large case exams and federal information return exams. This memo *does not* address file names for electronic compliance checks, civil penalty case files or customer assistance files.

The attached **FSLG naming convention spreadsheet** provides a sample of how various types of electronic documents should be labeled or named when posted to the "Office Documents" folder on examination case files in TREES. The sample includes "placeholders" for files/forms that currently are only in paper formats, to provide names for

scanning of such forms in the future, i.e., documents with taxpayer signatures.

The naming convention is designed so when files are sorted by name, they will be listed in case file assembly order, as per IRM §4.90.12.8, FSLG-Case Closing and Special Handling Procedures-Case File Assembly. It utilizes a prefix number followed by the letter/form number/GSAIN index, and abbreviated file name. This memorandum is intended to introduce you to the TREES FSLG naming convention. We realize there will be many questions concerning documents not addressed.

NOTE: If the specialists chooses to use the FORMS, LETTERS, and TEMPLATES stored within the TREES Repository, Exhibit #2 attached provides step-by-step instructions of how to post and save those documents to a compliance activity and use the FSLG Naming Convention Sample Names listed within Exhibit #1 where applicable.

**Effective February 04, 2008**, all employees must begin naming all new files posted in TREES using the attached FSLG sample list. It is not necessary to rename files posted prior to February 04, 2008 in TREES. Managers are expected to immediately disseminate this instruction to their employees and if necessary cover this instruction within their next group meeting or group conference call. If you have any questions concerning this memorandum, please contact your manager.

## TEGE TREES Process Procedural GAPS

**Note: Unless otherwise indicated these approved procedures are for all functions within TEGE using TREES.**

### **TREES GAP # 10: TREES Naming Convention**

**Description:** Cases are worked as hardcopies and the specialist organizes files through the creation of folders and sub folders in Windows. Usually, specialists create a folder for each case and subfolders for each return type. Subfolders cannot be created under TREES office documents and case file document folders. TREES does not have sub folder file organization or a naming convention capability thereby not allowing case file assembly and making case review difficult. Each specialist is left to develop their own organization and conventions causing difficulties and a resource burden for any type of review by CPM or Management.

**Approved New Procedure:** Adopt the newly developed naming convention (per sample presentation)

#### **How does it work?**

The naming convention requires a combination of numbers to be used as prefixes to all file names. The specific prefix used is determined by the location of the document or work paper in the case file assembly. Each part of the prefix is utilized for a specific purpose and must be separated from each other with a period or dot. There should be no spaces within the prefix. The first number of the prefix is determined by whether the file would be located on the *outside front, inside left or inside right* of a hard copy case file using a "1", "2", or "3", respectively. Documents that are required for each quarter should include the tax period in the name.

Examples:

- 1.F895.200403 - identifies Form 895 for 1<sup>st</sup> quarter 2004.
- 1.F895.200406 - identifies Form 895 for 2<sup>nd</sup> quarter 2004.
- 2.F2363 - identifies Form 2363 entity change document.

A second number is only needed for items that begin with the number **3**, items that are assembled on the *inside right of a case file*. Documents that normally *lay loose* on the inside right of a hard copy case file begin with the **numbers 30, 31, and 32** followed by a period or dot. Certain documents add a third number starting with 1, 2, or 3.

**Note:**

- 30** - Identifies the potential closing letters issued to the taxpayer/POA, thier responses to those letters, and specialists rebuttal if applicable.
- 31** - Identifies the Closing Agreements, and Employment Tax Report forms
- 32** - Identifies items that are normally attached to the return such as Forms 2848, SS-10, 3244-A.

Examples:

- 30.1.F4665 - identifies the Form 4665 transmittal letter
- 30.L950 - identifies the 30 day Letter 950
- 31.F2504 - identifies the agreement form
- 31.F2504WC - identifies the agreement form for worker reclassification

Additionally, Form 4668 and 886A's should be identified by the tax year. If there are multiple Forms 4668 and 886A, the electronic file document should be further identified by type of report /issue explanation. Use "**WC**" for worker reclassification and "**945**" for backup withholding reports. Remember to separate the report/explanation form number, year, and type with a period or dot. The naming convention allows the specialist the flexibility to add file identifying information after the tax year.

Examples:

- 31.F4668.2004 - identifies F941 2004 exam report F4668
- 31.F4668.2004.945 - identifies F945 2004 backup withholding report
- 31.F886A.2004.Vehicles - identifies explanation for 2004 vehicles adjustment
- 31.F4668.2005 - identifies F941 2005 exam report F4668
- 31.F886A.2005 - identifies 2005 audit explanations
- 31.F4668.2005.WC - identifies F941 2005 worker reclassification report
- 31.F886A.2005.WC - identifies 2005 worker reclassification explanations

Work papers begin with the **numbers 33, 34, and 35** followed by a period or dot. The GSAIN work paper index number comes next followed by a period or dot. The naming convention allows the agent and specialist the flexibility to add file identifying information after the GSAIN index.

**Note:**

- 33** - Identifies Part I - Planning and Information Gathering of GSAIN Indexing System
- 34** - Identifies Part II - Issue development of GSAIN Indexing System
- 35** - Identifies Part III - Summary and Conclusions of GSAIN Indexing System

Examples:

- 33.100.F4318 - identifies Form 4318
- 33.200.F9984 - identifies Form 9984
- 33.300.IDR.01 - Identifies Information Document Request #1

- 33.300.IDR.02 - Identifies Information Document Request #2
- 34.1300.Sec218 - identifies lead sheet for Section 218 issues
- 35.2400.F5701 - identifies Forms 5701

When naming multiple information document requests, i.e., IDR #1 thru 9, you must input the numbered IDR in a two or three digit format starting with "0" to allow for the sequential sort to work properly. Not placing the "0" in the first, and possibly the second position will cause the list of electronic files to be out of sequence. However, if a case involves 9 or less similar files, "0" is not needed. The use of two or three digits will be dependent on the anticipated volume of workpapers to be generated with the same basic file name.

Attachments:

- FSLG Exhibit #1 - FSLG sample spreadsheet listing
- FSLG Exhibit #2 – Re-Naming Documents from the TREES Repository

Federal, State and Local Government (FSLG)  
 Naming Convention for TREES "Office Documents" Folder

| Sample File Name             | Outside Front = 1<br>Inside Left = 2<br>Inside Right = 3 | Outside Front =<br>Description Inside<br>Left = Description<br>Inside Right = see<br>below                      | Inside right = W/P<br>Number | Inside right =<br>Description   |
|------------------------------|--|---|------------------------------|---|
| 1.F3198A                     | 1  | Form 3198-A - TEGE SPECIAL HANDLING NOTICE  |                              |   |
| 1.F895 *                     | 1  | Form 895 - STATUTE CONTROL (*MULTIPLE FILES - USE *1.F895.200X03, 1.F895.200X06, 1.F895.200X09, 1.F895.200X12") |                              |   |
| 1.IDRS                       | 1  | IDRS Prints generated during initial case building by CPM   |                              |   |
| 2.CSS                        | 2  | CASE SELECTION SURVEY   |                              |   |
| 2.F211                       | 2  | Form 211 - INFORMANT'S CLAIM  |                              |   |
| 2.F2363                      | 2  | Form 2363 - ENTITY UPDATES  |                              |   |
| 2.F5666                      | 2  | Form 5666 - INFORMATION REPORT  |                              |   |
| 2.MSSP                       | 2  | MSSP CHECKSHEET   |                              |   |
| 30.1.F4665                   | 3  | 0   | 1                            | Form 4665 - TRANSMITTAL LETTER  |
| 30.2.REBUTTAL                | 3  | 0   | 2                            | FSLG SPECIALIST'S REBUTTAL TO TP'S PROTEST  |
| 30.3.TP PRST                 | 3  | 0   | 3                            | TP RESPONSE - SCAN  |
| 30.4.F5599 *                 | 3  | 0   | 4                            | Form 5599 - AIMS CLOSING (TREES closing tabs) (*MULTIPLE FILES - USE "30.4.F5599.200X03, 30.4.F5599.200X06, 30.4.F5599.200X09, 30.4.F5599.200X12)   |
| 30.L569                      | 3  | 0   |                              | Claim Disallowed in Full - Letter 569   |
| 30.L570                      | 3  | 0   |                              | Claim Allowed in Full - Letter 570  |
| 30.L590                      | 3  | 0   |                              | NO CHANGE - Letter 590  |
| 30.L937                      | 3  | 0   |                              | Transmittal Letter for Power of Attorney - Letter 937   |
| 30.L950                      | 3  | 0   |                              | 30 DAY - Letter 950   |
| 30.L1002                     | 3  | 0   |                              | Notification of Agreed Audit Changes - Letter 1002  |
| 31.CLSG AGRMT                | 3  | 0   |                              | CLOSING AGREEMENT   |
| 31.CSP CLSG AGRMT            | 3  | 0   |                              | CSP CLOSING AGREEMENT   |
| 31.F2504                     | 3  | 1   |                              | Form 2504 - AGREEMENT   |
| 31.F2504.WC                  | 3  | 1   |                              | Form 2504WC - AGREEMENT-WORKER CLASSIFICATION   |
| 31.F4666                     | 3  | 1   |                              | Form 4666 - SUMMARY OF EMPLOYMENT TAX CHANGES   |
| 31.F4668 *                   | 3  | 1   |                              | Form 4668 - EMPLOYMENT TAX REPORT (*MULT FILES - USE "31.F4668.2004, 31.F4668.2005, or 31.F4668.2004.WC, 31.F4668.2004.945")  |
| 31.F4669                     | 3  | 1   |                              | Form 4669 - STMT OF PAYMENTS RECEIVED-SCAN  |
| 31.F4670                     | 3  | 1   |                              | Form 4670 - REQ FOR RELIEF OF FIT-SCAN  |
| 31.F886A                     | 3  | 1   |                              | Form 886-A - EXPLANATION OF ITEMS   |
| 32.F2848                     | 3  | 2   |                              | Form 2848 - Power of Attorney-SCAN  |
| 32.F3244A                    | 3  | 2   |                              | Form 3244-A - Payment Posting Voucher   |
| 32.F941.YYYYYM               | 3  | 2   |                              | TAX RETURN - (RICS rtns in Returns and Research folder on TREES)-SCAN   |
| 32.SS-10                     | 3  | 2   |                              | Form SS-10 - Statute Extension-SCAN   |
| 33.100.F4318                 | 3  | 3   | 100                          | 4318 - EXAMINATION WORK PAPERS  |
| 33.101.GSAIN INDEX           | 3  | 3   | 101                          | GSAIN Index and Explanation--explanations may be expanded as needed   |
| 33.200.F9984                 | 3  | 3   | 200                          | 9984 -CASE CHRONOLOGY & STATUS REPORTS  |
| 33.201.GSAIN TIME TRACK      | 3  | 3   | 201                          | GSAIN Time Tracking/Case Chronology--amount of time spent daily on each GSAIN area.   |
| 33.202.CEP STATUS REPORT     | 3  | 3   | 202                          | CEP Case Status Reports--reports to Internal Revenue Service management   |
| 33.203.TPCORRESP             | 3  | 3   | 203                          | Other Memos and Communiqués--various communication documents of importance  |
| 33.300.IDR.## *              | 3  | 3   | 300                          | INFORMATION DOCUMENT REQUESTS (*MULTIPLE FILES - IDR's MUST BE NUMBERED 01 - 99)  |
| 33.301.IDR LOG               | 3  | 3   | 301                          | IDR Log--notes the topic of the IDR, date given to the entity, date the entity is to respond back, date the entity did respond and includes a copy of each IDR(if possible, only one topic per IDR) |
| 33.500.PRECONTACT PLANNING   | 3  | 3   | 500                          | PRE-CONTACT PLANNING  |
| 33.503.NEWS                  | 3  | 3   | 503                          | News Drop-files--all newspaper, web site, or Lexis information that would pertain to the examination  |
| 33.504.PUBLIC RECORDS        | 3  | 3   | 504                          | Public Records--applicable records on file at other government entities (i.e. deeds, reports, reviews   |
| 33.505.INITIAL MEETING NOTES | 3  | 3   | 505                          | Initial Meetings with Team Members--notes relating to such meetings   |
| 33.506.AUDIT PLAN            | 3  | 3   | 506                          | Audit Plan--copy of the plan, including all updates   |
| 33.507.SUPPORT CONTACTS      | 3  | 3   | 507                          | Support Contacts--copies of all support requests such as CAS, EO, EP, Excise, Tax-exempt Bonds, etc.  |
| 33.508.OTHER                 | 3  | 3   | 508                          | Other Information--any other external information gathered for the examination (interviews with previous examining specialists, review of previous workpapers and/or administrative files)          |
| 33.600.INT'L INTRVW          | 3  | 3   | 600                          | INITIAL CONTACT, INTERVIEW & VISITATION NOTES   |
| 33.601.PRE-EXAM MEET NOTES   | 3  | 3   | 601                          | Pre-examination Meeting with Entity--all notes relating to who was at the meeting and what transpired   |
| 33.602.ORG CHART             | 3  | 3   | 602                          | Organizational Chart--chart should show all entities controlled or related to the primary entity  |
| 33.603.TOUR                  | 3  | 3   | 603                          | Tour of the Facilities--notes on who conducted the tour and what facilities were reviewed and which were not and why  |
| 33.604.PLR                   | 3  | 3   | 604                          | Private Letter Rulings--copies all PLRs that were issued to the entity  |
| 33.605.LEGAL OPINIONS        | 3  | 3   | 605                          | Legal Opinions on Specific Issues--copies of all legal opinions issued to the entity on issues that might pertain to the examination  |

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|---------------------------------|--|--|------------------------------|---|
| 33.606.OTHER                    | 3  | 3  | 606                          | Other information given or exchanged at the meeting   |
| 33.700.MINUTES                  | 3  | 3  | 700                          | MINUTES   |
| 33.701.BOARD MINUTES            | 3  | 3  | 701                          | Board/Trustees Minutes--copies and/or notes of pertinent minutes  |
| 33.702.COMMITTEE MINUTES        | 3  | 3  | 702                          | Committee & Other Minutes--copies and/or notes of pertinent minutes of committees or other decision-making bodies (i.e. Finance, Recreation, Personnel)         |
| 33.800.PUBLICATIONS             | 3  | 3  | 800                          | PUBLICATIONS  |
| 33.801.PAMPLETS & BROCHURES     | 3  | 3  | 801                          | Pamphlets & Brochures--all copies of and/or notes on such printed material published by the entity for public consumption                                       |
| 33.802.NEWSLETTERS              | 3  | 3  | 802                          | Newsletters--all copies of and/or notes on internal and public newsletters  |
| 33.803.EE HANDBOOKS             | 3  | 3  | 803                          | Employee Handbook(s)--copies of and/or notes on employee handbook(s)  |
| 33.804.OTHER INTERNAL PUBS      | 3  | 3  | 804                          | Other Internal Publications--delineate the ones reviewed and why  |
| 33.900.FINANCIAL RECORDS        | 3  | 3  | 900                          | FINANCIAL RECORDS   |
| 33.901.AUDITOR REPORT           | 3  | 3  | 901                          | Auditor's Report & Management Letter--copies of these documents and notes   |
| 33.902.941 RECONCILIATION       | 3  | 3  | 902                          | Form 940,941, & 945 Reconciliation Workpapers--copies of the workpapers and notes pertaining to them  |
| 33.903.CHART OF ACCOUNTS        | 3  | 3  | 903                          | G/L, T/B, Chart of Accounts--copies of and/or notes on these documents  |
| 33.904.GOV'T REPORTS            | 3  | 3  | 904                          | Reports to/from Other Agencies--copies of reports to/from the State or federal government, or other government entities (i.e. agencies and authorities)         |
| 33.905.1099G RECORDS            | 3  | 3  | 905                          | Records maintained to determine income tax refunds in the filing of Forms 1099G   |
| 33.906.OTHER                    | 3  | 3  | 906                          | Other--specify other records reviewed and why   |
| 34.1000.OTHER RETURNS&FORMS     | 3  | 4  | 1000                         | OTHER RETURNS / FORMS   |
| 34.1001.W2-W3                   | 3  | 4  | 1001                         | Forms W-2 & W-3--copies received from the entity and/or notes after reviewing   |
| 34.1002.W2G                     | 3  | 4  | 1002                         | Forms W-2G--copies received from the entity on gambling winnings and/or notes after reviewing   |
| 34.1003.W4, W5, W9              | 3  | 4  | 1003                         | Forms W-4, W-5, W-9--copies received from the entity and/or notes   |
| 34.1004.1098E&T                 | 3  | 4  | 1004                         | Forms 1098-E & 1098-T--copies received from the entity and/or notes   |
| 34.1005.1096&1099               | 3  | 4  | 1005                         | Forms 1096 & 1099--copies received from the entity and/or notes   |
| 34.1006.1042,1042S,1078&8233    | 3  | 4  | 1006                         | Foreign Person Returns--copies of 1042, 1042-S, 1078 & 8233 and/or notes  |
| 34.1007.8038G&T, 990&990T       | 3  | 4  | 1007                         | Support Division Returns--includes such returns as 5500 (EP), 8038G & 8038T (Tax-exempt bonds), 990 & 990T (EO), and excise tax returns                         |
| 34.1008.OTHER RETURNS/FORMS     | 3  | 4  | 1008                         | Other Returns/Forms--specify  |
| 34.1100.CNTRCTS, GRANTS, LEASES | 3  | 4  | 1100                         | CONTRACTS, GRANTS, LEASES, LOANS & OTHER AGREEMENTS   |
| 34.1101.EE CONTRACTS            | 3  | 4  | 1101                         | Employee Contracts--copies and/or notes on pertinent employee contracts   |
| 34.1102.GRANTS                  | 3  | 4  | 1102                         | Grants--copies and/or notes on grants applicable to the filing of Form 1099G  |
| 34.1103.CONTRACTOR              | 3  | 4  | 1103                         | Contractor Agreements--copies and/or notes on selected sub-contractor agreements  |
| 34.1104.LEASE/RENTAL            | 3  | 4  | 1104                         | Lease/Rental Agreements--copies and/or notes on selected agreements   |
| 34.1105.LOANS                   | 3  | 4  | 1105                         | Loan Agreements--copies and/or notes on selected employee or other loan agreements  |
| 34.1106.SEC218AGRMNT            | 3  | 4  | 1106                         | Section 218 Agreement(s)--copy of the agreement(s) and modifications if any and notes   |
| 34.1107.OTHER                   | 3  | 4  | 1107                         | Other Agreements--specify the agreements and why reviewed   |
| 34.1200.PLAN, POLICIES, PROC'S  | 3  | 4  | 1200                         | PLANS, POLICIES & PROCEDURES  |
| 34.1201.CAFÉ                    | 3  | 4  | 1201                         | Cafeteria Plan--copy of plan and/or notes   |
| 34.1202.DEP CARE                | 3  | 4  | 1202                         | Dependent Care Assistance Program--copy of plan and/or notes  |
| 34.1203.EDUCATION               | 3  | 4  | 1203                         | Educational Assistance Program--copy of plan and/or notes   |
| 34.1204.ADOPTION                | 3  | 4  | 1204                         | Adoption Assistance Program--copy of plan and/or notes  |
| 34.1205.HEALTH                  | 3  | 4  | 1205                         | Health Plan--copy of plan and/or notes  |
| 34.1206.MEALS & LODGING POLICY  | 3  | 4  | 1206                         | Meals & Lodging Policies--copy of policies and/or notes   |
| 34.1207.GROUP LT CARE INS       | 3  | 4  | 1207                         | Group Long-term Care Insurance Plan & Group-term Life Insurance Plan & Disability Income Plan--copy of plans and/or notes                                       |
| 34.1208.REIMB POL-TRVL, MOVE,   | 3  | 4  | 1208                         | Travel, Transportation, Moving & Entertainment Reimbursement Policies---copy of the plans and/or notes on the accountability required and verification provided |
| 34.1209.OTHER FB POLICY         | 3  | 4  | 1209                         | Other Fringe Benefit Policies--copy of the policy(ies) and notes  |
| 34.1300.SEC218                  | 3  | 4  | 1300                         | APPLICABILITY OF FICA TAXES UNDER SECTION 218   |
| 34.1301.218 APPLIED             | 3  | 4  | 1301                         | Section 218--does the entity have an agreement and extent to which it was followed  |
| 34.1302.MAND. EXCLUSIONS        | 3  | 4  | 1302                         | Mandatory Exclusions--applicability of the exclusions   |
| 34.1303.OPT EXCLUSIONS          | 3  | 4  | 1303                         | Optional 218 Exclusions--applicability of the exclusions (fee-bases, students, & election workers)  |
| 34.1304.RETIEMENT SYSTEM        | 3  | 4  | 1304                         | Retirement System Coverage--extent to which the entity has a qualified retirement system and if re-hired annuitants are members of the system                   |
| 34.1305.MEDI CONT EMP EXCP      | 3  | 4  | 1305                         | Medicare Continuing Employment Exception--applicability of the exception for employees hired before March 31, 1986.   |
| 34.1306.OTHER                   | 3  | 4  | 1306                         | Other issues--specify   |
| 34.1400.EE VS IC                | 3  | 4  | 1400                         | EMPLOYEE VERSUS INDEPENDENT CONTRACTOR  |
| 34.1401.RECLASS                 | 3  | 4  | 1401                         | Reclassification of Workers--verification for change and rationale  |
| 34.1402.SEC530                  | 3  | 4  | 1402                         | Section 530--applicability and substantiation   |
| 34.1403.IRC 3509                | 3  | 4  | 1403                         | IRC 3509--applicability and tax computation   |
| 34.1404.STATUTORY EE            | 3  | 4  | 1404                         | Statutory Employee--applicability   |
| 34.1405.CSP                     | 3  | 4  | 1405                         | Classification Settlement Program--applicability  |

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|---------------------------------|--|--|------------------------------|--|
| 34.1406.OTHER                   | 3  | 4  | 1406                         | Other--specify   |
| 34.1500.COMPENSATION            | 3  | 4  | 1500                         | STANDARD ITEMS OF COMPENSATION   |
| 34.1501.WAGES                   | 3  | 4  | 1501                         | Regular Salary/wages--does W-2 agree with employee's contract, if not, why not?  |
| 34.1502.COMMISSIONS             | 3  | 4  | 1502                         | Commissions--were they paid, and if so, why and were the amounts correct?  |
| 34.1503.EE DEATHS               | 3  | 4  | 1503                         | Payments Made After Employee's Death--note IRC 101(h) and IRC 3121(a)(13) & IRC 3121(14)   |
| 34.1504.BACK PAY&DMG AWD        | 3  | 4  | 1504                         | Back Pay and Damage Award--were amounts received for past regular wages, or for physical injuries, or as punitive damages? See MSSP audit guide issued by the Internal Revenue Service titled "Lawsuits, Awards and Settlements" (January 1, 2001) |
| 34.1505.AWARDS&PRIZES           | 3  | 4  | 1505                         | Awards & Prizes--see IRC 74(c) & 274(j)  |
| 34.1506.BELOW MKT LOANS         | 3  | 4  | 1506                         | Loans with Below-market Interest Rates--see IRC 7872(c)(3)(A) & IRC 7872(f)(10)  |
| 34.1507.LOAN FORGIVENESS        | 3  | 4  | 1507                         | Loan Forgiveness & Guarantees--determine time that the loan was forgiven and amount  |
| 34.1508.SEVERANCE PAY           | 3  | 4  | 1508                         | Severance Pay--was the employee involuntary terminated or was there a settlement of a canceled employment contract? See especially North State University v US, 87 AFTR 2d 2001-2522   |
| 34.1509.GROSSED UP WAGES        | 3  | 4  | 1509                         | Grossing Up Wages When Employer Pays Employee's Taxes--see Rev. Rul. 86-14   |
| 34.1510.FOREIGN PERSONS         | 3  | 4  | 1510                         | Foreign Person Issues--refer to Publications 515 & 519   |
| 34.1511.SCHLRSHP&FLLWSP         | 3  | 4  | 1511                         | Scholarships/Fellowships--see IRC 117(a)   |
| 34.1512.SICK PAY                | 3  | 4  | 1512                         | Sick Pay--see IRC 105(a), IRC 3121(a)(4) and IRC 3402(o)(3)  |
| 34.1513.VACATION PAY            | 3  | 4  | 1513                         | Vacation Pay--should be all taxable  |
| 34.1514.OTHER                   | 3  | 4  | 1514                         | Other--specify   |
| 34.1600.FRINGE BENEFITS         | 3  | 4  | 1600                         | FRINGE BENEFITS  |
| 34.1601.EE DISCOUNTS            | 3  | 4  | 1601                         | Employee Discounts--see IRC 132(c)   |
| 34.1602.NO ADD'L COST           | 3  | 4  | 1602                         | No-Additional Cost--see IRC 132(b)   |
| 34.1603.WORKING CONDITION       | 3  | 4  | 1603                         | Working Condition (excluding autos)--see IRC 132 (d)   |
| 34.1604.QUALIFIED TRANSP        | 3  | 4  | 1604                         | Qualified Transportation--see IRC 132(f)   |
| 34.1605.MOV'G EXP REIMB         | 3  | 4  | 1605                         | Moving Expense Reimbursements--see IRC 132(g)  |
| 34.1606.ON PREMISES GYM         | 3  | 4  | 1606                         | On-premises Gyms and Other Athletic Facilities--see IRC 132(j)(4)  |
| 34.1607.RETMNT PLNG SRVC'S      | 3  | 4  | 1607                         | Qualified Retirement Planning Services--see IRC 132(m)   |
| 34.1608.MEALS&LODGING           | 3  | 4  | 1608                         | Meals and Lodging--see IRC 119   |
| 34.1609.GROUP TERM LIFE         | 3  | 4  | 1609                         | Group Term Life Insurance--see IRC 79  |
| 34.1610.CAFÉ PLANS              | 3  | 4  | 1610                         | Cafeteria Plans--are requirements of IRC 125 met   |
| 34.1611.DEPENDENT CARE          | 3  | 4  | 1611                         | Dependent Care--see IRC 129  |
| 34.1612.EDUCATIONAL ASST.       | 3  | 4  | 1612                         | Educational Assistance--see IRC 127  |
| 34.1613.ADOPTION ASST.          | 3  | 4  | 1613                         | Adoption Assistance--see IRC 137   |
| 34.1614.MED & ACCIDENT BENEFITS | 3  | 4  | 1614                         | Medical & Accident Benefits--see IRC 105   |
| 34.1615.HEALTH, ACCDT, DSABTY   | 3  | 4  | 1615                         | Health & Accident & Disability Insurance Premiums--see IRC 106   |
| 34.1616.OTHER                   | 3  | 4  | 1616                         | Other--specify   |
| 34.1700.ER PROVD TRANSP         | 3  | 4  | 1700                         | EMPLOYER PROVIDED TRANSPORTATION   |
| 34.1701.AUTOS                   | 3  | 4  | 1701                         | Automobiles--see IRC 3401(a)(1), 3121(a)(1) and Announcement 85-113  |
| 34.1702.AIRCRAFT                | 3  | 4  | 1702                         | Aircraft--same as above  |
| 34.1703.OTHER                   | 3  | 4  | 1703                         | Other--specify   |
| 34.1800.EE PROVD TRANSP         | 3  | 4  | 1800                         | EMPLOYEE PROVIDED TRANSPORTATION   |
| 34.1802.AUTOS                   | 3  | 4  | 1802                         | Automobiles--see 1.62-2(c)   |
| 34.1802.OTHER                   | 3  | 4  | 1802                         | Other--specify   |
| 34.1900.ACCT & NONACCT PLANS    | 3  | 4  | 1900                         | ACCOUNTABLE/NON-ACCOUNTABLE PLANS  |
| 34.1901.ENTERTAINMENT           | 3  | 4  | 1901                         | Entertainment--see 1.62-2(c) and 1.62-2(i)   |
| 34.1902.EQUIP&UNIF ALLOW        | 3  | 4  | 1902                         | Equipment & Uniform Allowances--see 31.3401(a)   |
| 34.1903.OTHER                   | 3  | 4  | 1903                         | Other--specify   |
| 34.2000.FORMS 1098, 1099, W-2G  | 3  | 4  | 2000                         | FORMS 1098, 1099 & W2G ISSUES  |
| 34.2001.1098E                   | 3  | 4  | 2001                         | Form 1098-E--for Student Loan Interest Statements  |
| 34.2002.1098T                   | 3  | 4  | 2002                         | Form 1098-T--for Tuition Payments  |
| 34.2003.1099MISC                | 3  | 4  | 2003                         | Form 1099-MISC--various contractors  |
| 34.2004.1099G                   | 3  | 4  | 2004                         | Form 1099-G--payments by governments   |
| 34.2005.1099INT                 | 3  | 4  | 2005                         | Form 1099-INT--payments of interest  |
| 34.2006.1099R                   | 3  | 4  | 2006                         | Form 1099-R--retirement payments   |
| 34.2007.W2G                     | 3  | 4  | 2007                         | Form W2G--gambling winning   |
| 34.2008.OTHER                   | 3  | 4  | 2008                         | Other--specify   |
| 34.2100.PENSIONS, DEF COMP      | 3  | 4  | 2100                         | PENSIONS & DEFERRED COMPENSATION (unless covered by the EP agent)  |
| 34.2101.457 PLANS               | 3  | 4  | 2101                         | IRC 457 Plans  |
| 34.2102.403(B) PLANS            | 3  | 4  | 2102                         | IRC 403(b) Plans   |
| 34.2103.OTH NONQUAL DEF COMP    | 3  | 4  | 2103                         | Other Nongqualified Deferred Compensation Plans  |
| 34.2200.BUW                     | 3  | 4  | 2200                         | BACKUP WITHHOLDING   |
| 34.2201.W9 REV                  | 3  | 4  | 2201                         | W9 Review  |
| 34.2202.CP2100 NOTICES          | 3  | 4  | 2202                         | CP 2100 Notices  |
| 34.2203.B NOTICES               | 3  | 4  | 2203                         | B Notices  |
| 34.2204.BUW ABATEMENT           | 3  | 4  | 2204                         | Abatements of Backup Withholding   |



Federal, State and Local Government (FSLG)  
 Naming Convention for TREES "Office Documents" Folder

| Sample File Name            | Outside Front = 1<br>Inside Left =2<br>Inside Right = 3 | Outside Front =<br>Description Inside<br>Left = Description<br>Inside Right = see<br>below | inside right = W/P<br>Number | inside right =<br>Description   |
|-----------------------------|---|--|------------------------------|---------------------------------|
| 34.2205.OTHER               | 3   | 4  | 2205                         | Other--specify                  |
| 34.2300.SPEC EMP PROG       | 3   | 4  | 2300                         | SPECIAL EMPHASIS PROGRAMS       |
| 34.2301.CHOREWORKERS        | 3   | 4  | 2301                         | Chore Service Providers         |
| 34.2302.MEDICAL RESIDENTS   | 3   | 4  | 2302                         | Medical Residents               |
| 34.2303.OTHER               | 3   | 4  | 2303                         | Other--specify                  |
| 35.2400.F5701 & RESPONSES   | 3   | 5  | 2400                         | FORMS 5701 & RESPONSES          |
| 35.2401.PROPOSED ISSUES     | 3   | 5  | 2401                         | Proposed Issues and Conclusions |
| 35.2402.PENALTIES           | 3   | 5  | 2402                         | Penalties                       |
| 35.2403.COPIES AGRMNT FRMS  | 3   | 5  | 2403                         | Copies of Agreement Forms       |
| 35.2404.OTHER               | 3   | 5  | 2404                         | Other--specify                  |
| 35.2500.OTHER AGT'S CNCLSNS | 3   | 5  | 2500                         | OTHER AGENTS' CONCLUSIONS       |
| 35.2501.EP                  | 3   | 5  | 2501                         | EP Agent                        |
| 35.2502.EO                  | 3   | 5  | 2502                         | EO Agent                        |
| 35.2503.TEB                 | 3   | 5  | 2503                         | Tax-exempt Bond Agent           |
| 35.2504.OTHER               | 3   | 5  | 2504                         | Others--specify                 |
| 35.2600.POST AUDIT CRITQUE  | 3   | 5  | 2600                         | POST AUDIT CRITIQUE             |
| 35.2601.FUTURE RECOMM       | 3   | 5  | 2601                         | Future Recommendations          |

# Re-Naming Documents from the TREES Repository for Use with Activities

1. With the “Office Documents” folder selected in the case the user wishes to post to, from the top line menu select “Actions/New Office Document.”

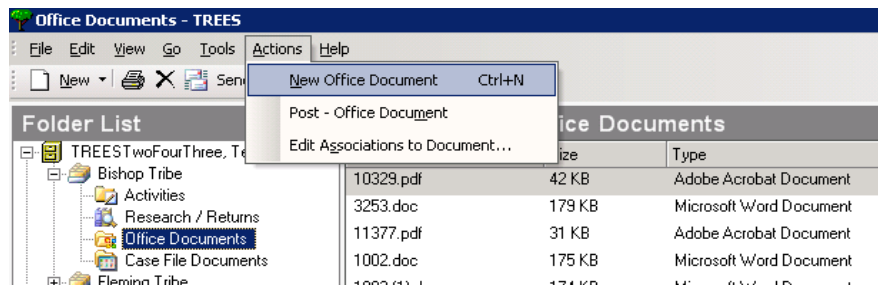


Figure 1

Alternatively: From anywhere within TREES, from the top line menu select “File,” then “New,” then “Office Document.”

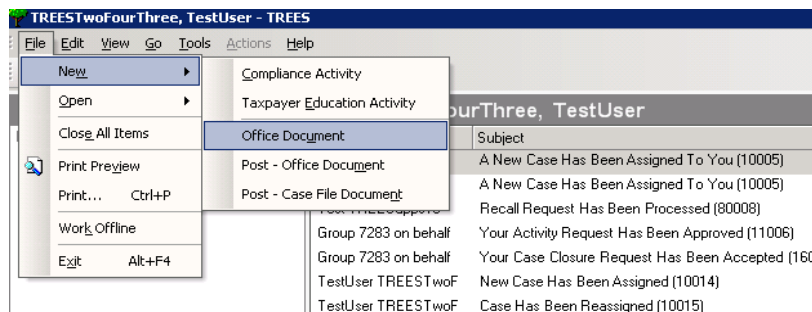


Figure 2

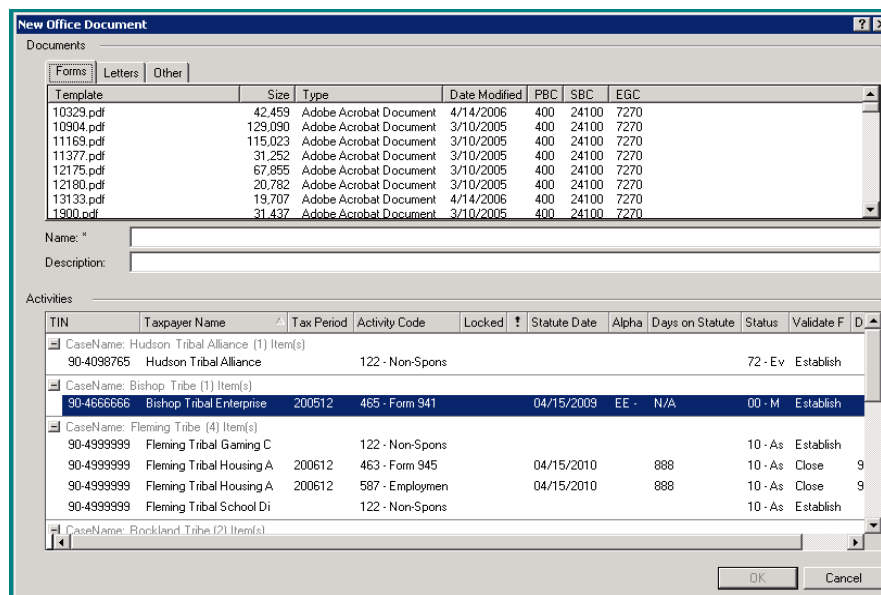


Figure 3  
Using either method, the “New Office Document” window opens.

## Re-Naming Documents from the TREES Repository for Use with Activities

- From the top pane of the “New Office Document” window, click on the available tabs (Forms, Letters, Other, etc.) until you locate the document that you wish to use. Click once on the document to highlight it.

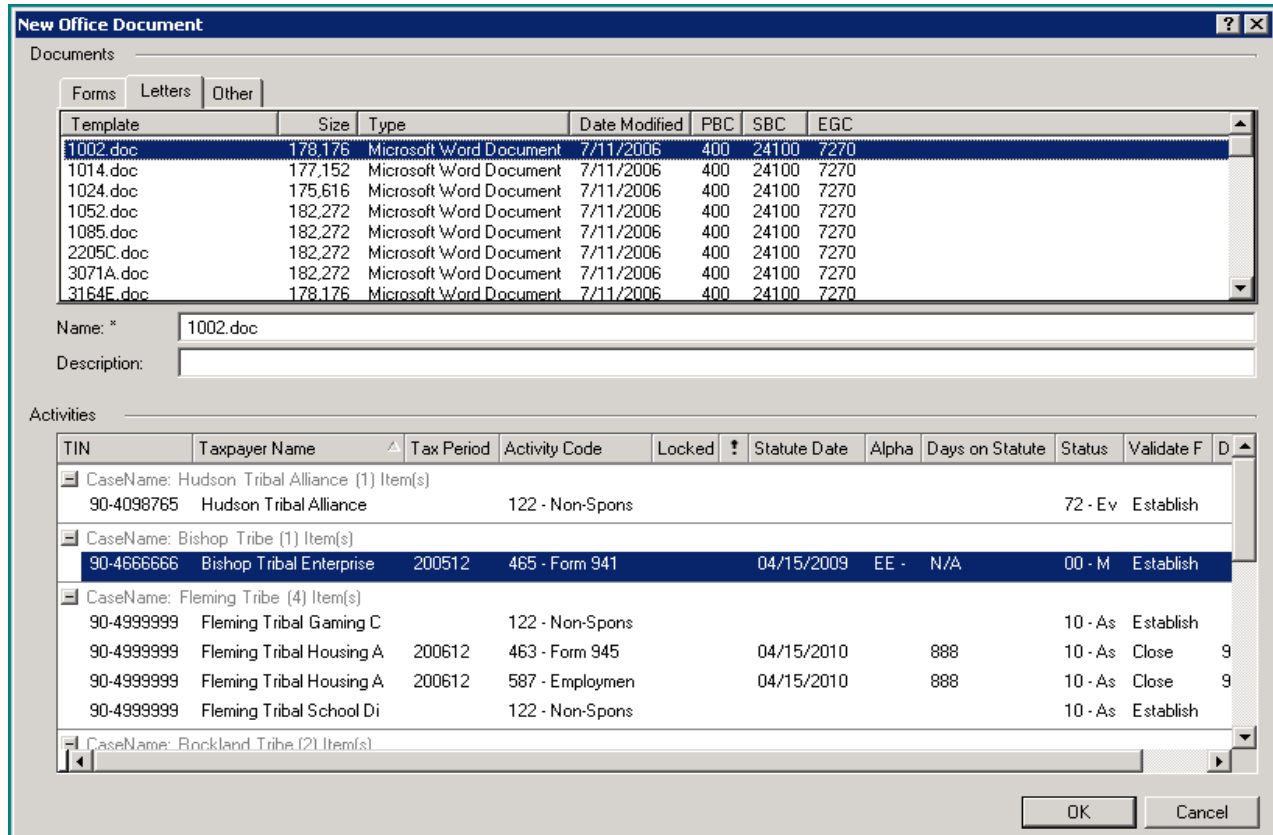


Figure 4

Note the tabs, “Forms, Letters, Other” across the top pane under “Documents,” and the various activities in the user’s inventory in the bottom pane under “Activities.” The user has selected from the “Letters” tab, the document titled “1002.doc,” and that document name shows up in the “Name \*” field immediately below the top pane of the window.

## Re-Naming Documents from the TREES Repository for Use with Activities

- The name of the document in the TREES repository will show up in the “Name \*” field immediately below the top pane of the window. To change the name, highlight the portion you wish to change and enter the new name, or delete the existing name and re-enter the information. If you wish only to add the work paper number to the beginning of the name, position your cursor in the field in front of the existing name, then type in the work paper number.

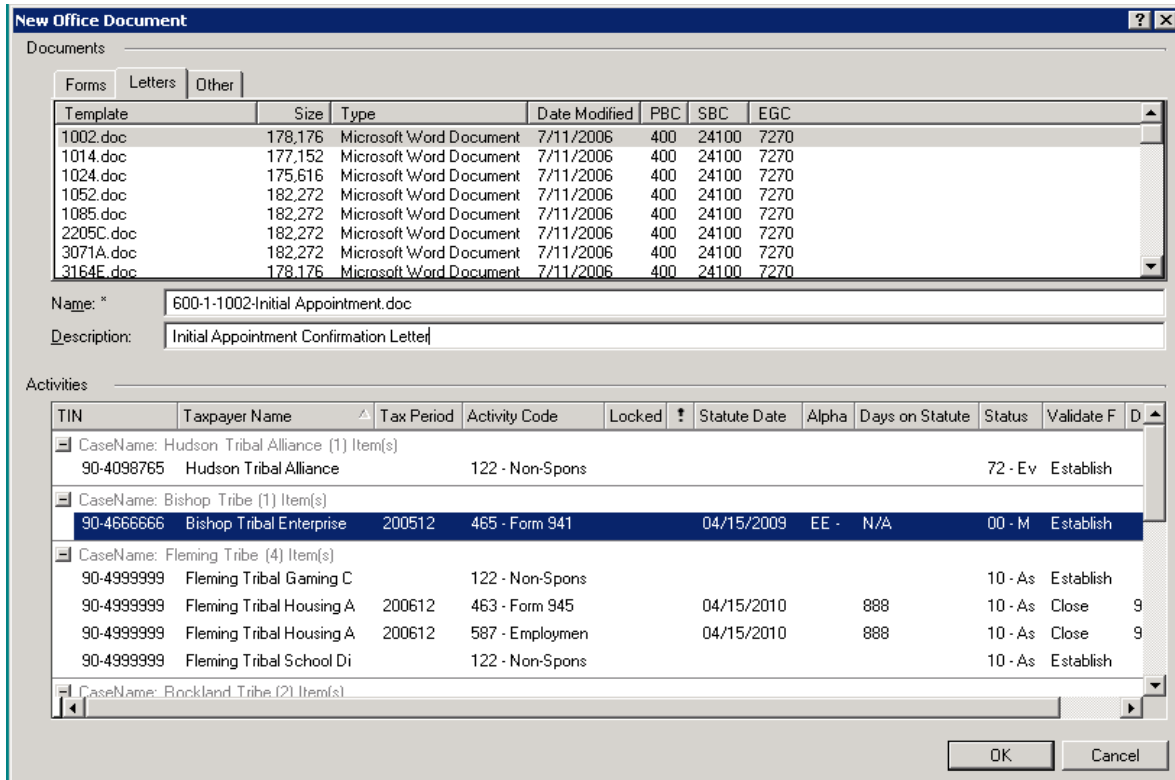


Figure 5

Note the user entered a work paper number in front of the TREES document name, and added more of a title after the TREES document name. The user also added a description of the document in the “Description” field.

## Re-Naming Documents from the TREES Repository for Use with Activities

4. From the bottom pane of the “New Office Document” window, locate and click once on the activity to which you wish to post the document you selected and renamed in step.

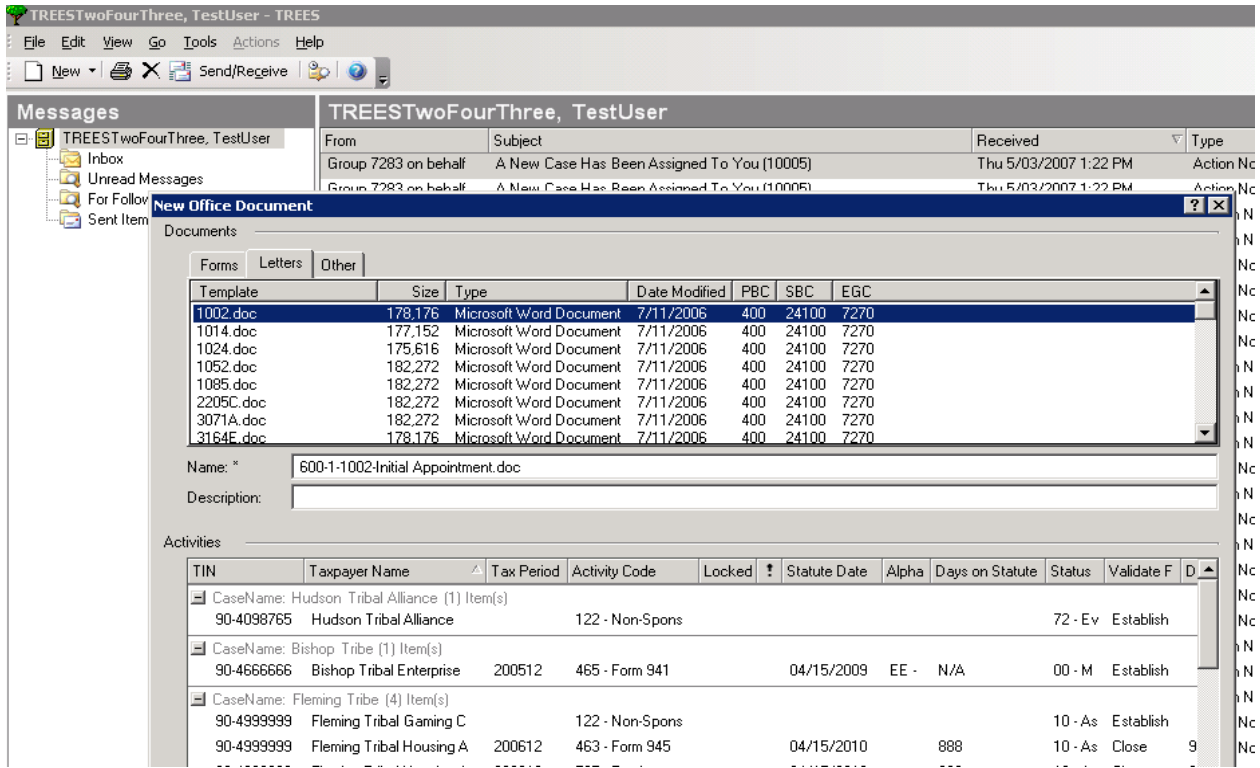


Figure 6

In this example, the user has opted to use the alternative method in Step 1. Note that the “Messages” view is shown in the “Navigation Pane” (left side of screen). Note also that the activity, “Bishop Tribal Enterprise,” is not automatically highlighted by TREES. The user will have to scroll through the “Activities” in the bottom pane to locate the case/activity to which (s)he wishes to post the document.

5. Click “OK” in the bottom right-hand corner of the “New Office Document” window (or if you selected the wrong document and/or activity, click “Cancel”).

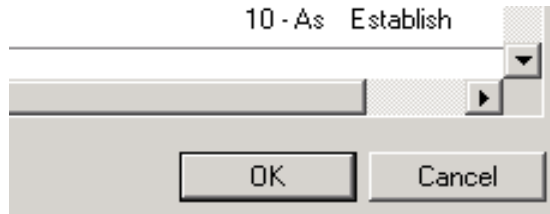


Figure 7

## Re-Naming Documents from the TREES Repository for Use with Activities

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6. The newly-renamed document posts to the Office Documents folder of the desired case.

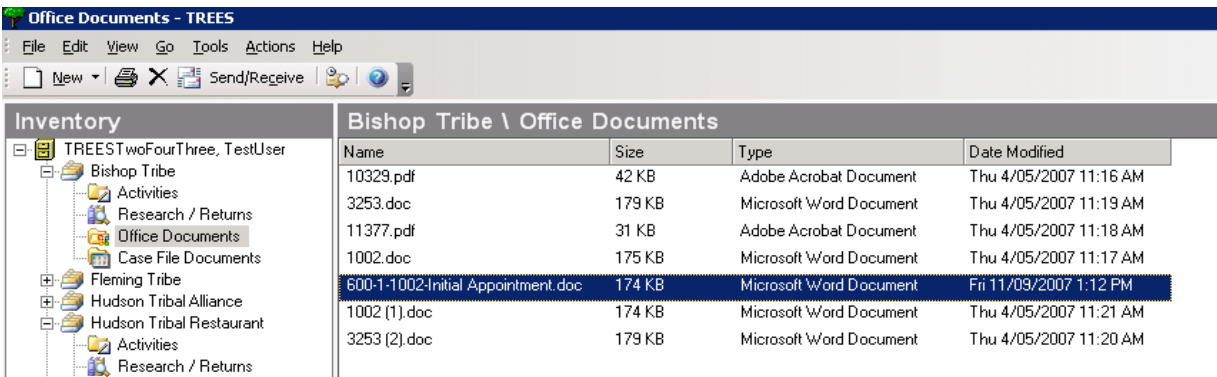


Figure 8

Note the new document, "600-101002-Initial Appointment" now residing in the "Office Documents" folder of the "Bishop Tribe" case.