

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-001
To: SAMPLE IDR - SCHEDULE OF WALK-THROUGH - DEFINED CONTRIBUTION [403(b);457(b);457(f);401(k)] - PLAN PROCEDURES ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

This Information Document Request, "IDR" is the follow-up to our telephone conversation of MM/DD/YYYY. It is requested that the meeting listed below be scheduled to immediately follow the conclusion of the opening conference. This meeting should be coordinated with the requested Payroll and Human resource orientation meetings.

Plan Orientation

1. Please provide an orientation or a "walk-through" to cover all plan administration procedures, practices and record keeping for the ABC Governmental Plan(s). The "walk through" should specifically include the following items;
 - a. The procedures used for a newly hired employee including all pamphlets, brochures, employee handbooks, or similar documents that provide explanations of benefits.
 - b. Procedures for determining plan eligibility.
 - c. The procedures for processing plan contributions, including employer contributions and employee salary reduction agreements.
 - d. The procedures used in monitoring the contribution limitations under Internal Revenue Code ("IRC") Example: section 457(b), ex. basic and catch-up limitations ; section 403(b) –basic & catch-up
 - i. This should include any reports generated on excess and how the excess is handled.
 - e. The procedures used for loans .
 - f. The procedures utilized for distributions, including unfo reseeeable emergency distributions
 - g. A detailed description of the type of computer files maintained for the Plan.
 - h. All internal control procedures

Please Note: It would be helpful to have the orientation conducted by the employee(s) responsible for these procedures.

"NAGDCA Presentation Note": If specific files or reports are identified, they will generally be requested in a separate IDR.

If you have any questions, please contact me at (XXX) -XXX-XXXX.

Purpose of IDR: The purpose of this IDR is to allow the auditors to become familiar with internal procedures utilized in the administration of the Plan.

Information Due by MM/DD/YYYYY At Next Appointment [X] Mail in []

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-002
To: SAMPLE IDR - SCHEDULE OF WALK-THROUGH – PAYROLL & HUMAN RESOURCE ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

This Information Document Request, "IDR" is the follow-up to our telephone conversation of MM/DD/YYYY. It is requested that the following meetings be scheduled to follow the conclusion of the opening conference. These meetings should be coordinated with the Plan Orientation meeting.

Payroll Orientation

1. Please provide an orientation or a "walk-through" of the payroll system. The "walk-through" should specifically include the following items;
 - a. A description of all files maintained in the payroll system, Ex. Payroll Master file, deduction file
 - b. A description of how the Plan contributions and any vendors are identified in the payroll system .
 - c. Please have available for review, a description of the record format or layout and field definitions.
 - d. A descriptions of the unique identifiers utilized for each employee

Human Resource Records Orientation

1. Please provide an orientation or a "walk-through" of the human resource system. The "walk through" should specifically include the following items;
 - a. A description of all files maintained in the human resource system
 - b. How the human resource system is linked to the payroll system.
 - c. A descriptions of the unique identifiers utilized for each employee

Please Note: It would be helpful to have the orientation conducted by the employee(s) responsible for these procedures.

"NAGDCA Presentation Note": If specific files or reports are identified, they will generally be requested in a separate IDR.

If you have any questions, please contact me at (XXX) -XXX-XXXX.

Purpose of IDR: The purpose of this IDR is to enable the IRS to become familiar with how the Plan contributions are identified in payroll system and to determine the payroll records and Human Resource records that will be requested and the electronic format that will be utilized.

Information Due by MM/DD/YYYYY At Next Appointment [X] Mail in []

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-003
To: SAMPLE IDR - PLAN DOCUMENTS ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

This Information Document Request, "IDR" is the follow-up to our telephone conversation of MM/DD/YYYY. It is requested that the following information be provided for the ABC Governmental Plan.

1. Copies of the following documents;
 - a. The Plan documents and all amendments.
 - b. The Trust Agreement, Custodial Account, or Annuity Contract
 - c. Summary plan descriptions if any
 - d. Any private letter ruling received from the Internal Revenue Service
2. Descriptions of any issues pending before the IRS.
3. Description of any legal proceeding involving the Plan along with applicable court documents.
4. Listing of all vendors under the Plan
5. Listing of current Trustee and Trustees during the period ending 12/31/2004.
6. Description of all committees, etc. that provide oversight or review of any Plan provisions. This should include name of committee, list of current members, and list of members during the period ending 12/31/2004.
7. Please have the following documents available for our review;
 - a. Plan administrative committee minutes
 - b. Trustee minutes

If you have any questions, please contact me at (XXX) -XXX-XXXX.

Purpose of IDR: The purpose of this IDR is to enable the IRS to review plan provisions for purposes of audit planning.

"NAGDCA Presentation Note": Under our new "Focused Audit" approach, the Plan documents will be requested so that they may be reviewed prior to the on-site examination.

Information Due by MM/DD/YYYY At Next Appointment Mail in

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-004
To: SAMPLE IDR - REQUEST FOR PAYROLL/HR ELECTRONIC RECORDS ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

This Information Document Request, "IDR" is the follow-up to the payroll system and human resources system orientation on MM/DD/YYYY.

The following information is requested for the calendar year ending 12/31/2004.

1. The Payroll Master file - File was identified during our previous meeting
2. The Payroll Deduction file - File was identified during our previous meeting
3. The HR Master File - File was identified during our previous meeting
4. Please provide the following information with each file;
 - a. File layouts
 - b. Field definitions
5. As agreed to in our meeting of MM/DD/YYYY, these files will be a fixed length flat file in ASCII on a CD-ROM. - **Note: Other formats may be agreed to between the IRS and the employer.**

If you have any questions, please contact me at (XXX) -XXX-XXXX.

Purpose of IDR:

The purpose of this IDR is;

1. To review contribution limits under the applicable Internal Revenue Code provisions
2. Review plan eligibility and or vesting requirements as applicable

"NAGDCA Presentation Note": When the IRS and employer have meetings prior to requesting these types of records, it enables the exact name of file to be identified so that there is no confusion on what is to be provided. The IRS has already identified during the walk-through that these files contain the records needed. This would include but not be limited to SSN, Name, DOB, DOH, DOT, Gross wages, Net wages, FICA & Medicare Wages, Job Titles, 457(b) contributions, 403(b) contributions, 401(k) contributions, vendor identifiers, etc

Information Due by MM/DD/YYYY At Next Appointment [X] Mail in []

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-005
To: SAMPLE IDR - PARTICIPANT ACCOUNT INFORMATION ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

Please provide the following information for the ABC Governmental Plan for the calendar year ending 12/31/2004.

1. Participant account records
 - a. This should include the balance as of 01/01/2004 and 12/31/2004 with all additions and subtractions for the year with any applicable identifying codes. If contributions for the 2004 year are actually reflected in the subsequent 2005 accounts, then the subsequent information should be provided. If 2003 contributions are reflected in the 2004 additions, then these amounts should be identified. **NOTE: Generally a file has been identified before this information has been requested and thus an actual file name is used.**
2. Please provided the following information on loans;
 - a. Original date of loan, original principal, loan interest rate, loan repayment period, account balance at time of loan, and repayment history
 - b. List of any defaulted loans (containing information requested in a. above) and explanation of whether a 1099-R has been issued to the participant
 - c. The information in items 2.a and b must show the name of the participant and the participant's SSN.
 - d. Specimen loan application and/or document.

“NAGDCA Presentation Note”: Since the IRS has had a walk-through and access to the plan documents, we can identify if the document allows loans. The information in items 1 & 2 are generally provided by the vendor. The IRS would try to establish whether there is an electronic file that would provide this information and if so, the file would be requested by name. This would generally involve a discussion among the IRS, the employer and the vendor.

If there are any questions that arise from a review of this information, a subsequent IDR will be issued for specific loan documentation.

Purpose of IDR: The purpose of this IDR is to review account records for proper distribution and loan reporting and to reconcile to payroll and W-2 files.

Information Due by MM/DD/YYYY At Next Appointment Mail in

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-006
To: SAMPLE IDR - W-2 INFORMATION ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

Please provide the following information for the calendar year ending 12/31/2004.

1. Please provide a copy of the electronic file containing Form W2 data that was submitted previously to the Social Security Administration. This file should contain the same data elements and record layout as specified in Social Security publication MMREF-1.
2. If possible, please provide the copy of the file on either CD-ROM or MS-Dos formatted 3 1/2" floppy disk. If those Medias are not available, please contact us to discuss the format of the data.
3. If you submitted any corrected or late forms, please include this information.

If you have any questions, please contact me at (XXX)-XXX-XXXX or the IRS Computer Audit Specialist, Ms. CAS at (XXX)-XXX-XXXX.

Purpose of IDR: The purpose of this IDR is to review contribution limits under the Internal Revenue Code.

Information Due by MM/DD/YYYY At Next Appointment Mail in

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number EP-007
To: SAMPLE IDR - DISTRIBUTION INFORMATION ABC Governmental Employer		Subject : 004 - Preplanning
		Submitted to: Employer Point of Contact
		Dates of Previous Request:

Description of Documents Requested:

Please provide the following information for the ABC Governmental Plan for the calendar year ending 12/31/2004.

1. Form 1099-R data files -
 - a. These records will reflect the information as reported on the 1099-R.
Note: This file will generally come from vendor. The file name, type, and format are generally identified by discussions among the IRS, employer and vendor. There will be some more specific information about the file format and media in the actual IDR.
2. If during the initial walk-through of the plan operations, files maintained on unforeseeable emergency distributions were identified, they will generally be requested. Generally specific documentation will be reviewed on selected unforeseeable emergency distributions. This will be in a separate IDR but is being noted here for brevity.

If you have any questions, please contact me at (XXX) -XXX-XXXX or the IRS Computer Audit Specialist, Ms. CAS at (XXX)-XXX-XXXX.

Purpose of IDR: The purpose of this IDR is to review distributions for proper reporting on 1099-R and to examine compliance of unforeseeable emergency distributions.

Information Due by MM/DD/YYYY At Next Appointment [X] Mail in []

FROM	Name and Title of Requestor IRS Auditor	Date: MM/DD/YYYY
	Office Location: Auditors Office Address	Phone: Voice (XXX) XXX-XXXX FAX (XXX) XXX-XXXX