

Information Document Request

To: (Name of Taxpayer and Company Division or Branch)

Subject
Other taxable fringe benefits

SAIN number

Submitted to:

Dates of Previous Requests (mm/dd/yyyy)

Please return Part 2 with listed documents to the requester identified below

Description of documents requested:

1. Were vehicles furnished to executives and officers in 2008? If yes, provide a description of the vehicle and the computations used to determine the personal/taxable portion of the expense.
2. How many employees have company provided blackberries with phone service in 2008?
3. Did the company include a personal use component for these blackberries with phone services in wages reported on each affected employee's Form W-2 for 2008?
4. If yes to question 3, please provide computation
5. Did the company deduct (claim) a fringe benefit that is excluded from employees income because it is "de minimus" per IRC 132(a)(4)
6. Did the company operate an eating facility for its employees in 2008?
7. If yes to question 6, is the facility operated for profit or is it subsidized?
8. If eating facility is operated on a subsidy, determine how the company treated this subsidy for income tax purposes.
9. Did the company provide no-additional cost service to employees as defined in IRC 132(b) ? IRC § 132(b) defines a no-additional-cost service provided to an employee as one that is offered for sale to customers in the ordinary course of business.
10. If yes to question 9, please provide the following:
 - a. listing of employees receiving the services
 - b. was the services provided only to employees in the employer's line of business in which they performed services/
 - c. did the company incur any costs in provided the services to the employees?
11. Did the company give prizes, awards, signing bonuses or employee discounts in 2008?
12. If yes to question 11 please provide the policy and proccdures regarding the benefit
13. Did the company in 2008 offer "working condition fringe" as defined in IRC §132(d) as "any property or services provided to an employee of the employer to the extent that, if the employee paid for such property or services, such payment would be allowable as a deduction under section 162 or 167.

Information due by

At next appointment

Mail in

From:	Name and Title of Requester	Employee ID number	Date (mm/dd/yyyy)
	Office Location:		Telephone:

Form 4564 (Rev. Oct. 2000)	Department of the Treasury Internal Revenue Service Information & Document Request		Request Number
	Please return PART 2 with listed documents to requester identified below		Subject <p style="text-align: center;">Employee Benefits</p>
SAIN No			Submitted to:
Date(s) of Previous Information Request			N/A

Subject: Fringe Benefits / Perquisites for 2007-12 through 2009-12

The purpose of this request is to identify all fringe benefits / perquisites offered to executive and non-executive employees. This request follows up to your response to Shelf Request #2.

1. Do you maintain an Accountable Plan? If so, provide a copy of the Plan. If unwritten, describe the administrative procedures.
2. Please provide the corporate policy / written guidelines for each item below and indicate how the item is reported for tax purposes (i.e., W-2 or 1099). To the extent the information requested here overlaps with IDR ET-02, you may consolidate your answers here if practicable to do so.
 - Club memberships (including health club memberships, country clubs, luncheon clubs, etc.)
 - Financial planning, tax services, and legal counseling fees (provide agreements with and any other advisors/attorneys that outline coverage, describe limitations and whether amounts are paid for directly by the company or through expense reimbursement)
 - Physical exams (describe benefit, reimbursement procedures, and provide citation for wage exclusion, if applicable)
 - Home security systems (include relevant Treas. Reg. §1.132-5(m) documentation, describe whether amounts are paid for directly by the company or through expense reimbursement)
 - Communications equipment (identify equipment provided to each SEC §16, describe ongoing service cost for the equipment, and how both aspects of the fringe are treated for tax purposes)
 - Personal liability and supplemental accidental death and dismemberment insurance (describe)
 - Life insurance (specify type (e.g. group term life, split dollar, COLI) and identify beneficiary)
 - Relocation benefits (including purchase / reselling of homes and tax treatment of each component of the relocation benefit paid by the company)
 - Personal use of autos owned/leased by the company / car allowances / costs of drivers and chauffeur services provided (identify valuation method used, computations of personal use for SEC §16 executive's wage inclusion (including Mr. _____, relevant supporting documentation (e.g., logs / other

From:	Name and Title of Requester Agent Name, Field Specialist – Employment Tax	Date
	Office Location	

FORM 4564

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documents, etc. substantiating business v. personal use per §274 and addressing / substantiating the requirements of Treas. Reg. §1.132-5(m) if applicable)

- Personal use of corporate-owned/leased aircraft (identify valuation method used (FMV or SIFL), provide calculations for personal use and supporting documentation (including flight log, plane capacity, names of all passengers, the relationships among passengers, business purpose of each passenger, identify whether passenger is a control employee or non-employee (e.g., director, other guest), etc.), provide Sch M computations (if applicable), provide Treas. Reg. §1.132-5(m) documentation (if applicable), provide IRC §274(e) computations
- Airline VIP clubs (describe cost for SEC §16 officer (including Mr. _____) and his/her spouse, tax treatment to the officer)
- Signing / retention and referral bonuses (include supporting documentation / agreement that shows intended timing of payment as well as the actual payment date)
- Prizes and awards (including gift cards, employee incentives, service awards, etc.)
- On-site cafeteria / employer-supplemented eating facility (address IRC §132(e), Treas. Reg. §1.132-7, IRC §119 as necessary)
- Employee discounts (if applicable, describe (e.g., p. 42 of the Corporate Office Employee Handbook notes a "homebuyer's assistance program" and "auto / homeowners' insurance program – describe any discounts offered through these and any other programs)
- Tuition assistance / reimbursement (if applicable, address IRC §127 as necessary)
- Spousal travel (provide company policy and tax treatment; address IRC §274(m) as necessary)
- Skyboxes / entertainment facilities / tickets to entertainment events (athletic, artistic, etc.) – does the company have these benefits for its employees? If so, describe the benefit(s) provided and the resulting tax treatment utilized (including tax reporting to employee)

IDR Response Due Date: _____

(Initials) (Date)

Date Information Received By IRS: _____

(Initials) (Date)

From:	Name and Title of Requester Agent Name, Field Specialist – Employment Tax	Date
	Office Location	