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Internal Revenue Manual Section 4.10.4.3.4 (05-27-2011)

Minimum Income Probes: Corporations and Other "Business" Returns

1. **Balance Sheet** - Prepare a Balance Sheet Analysis. See *IRM 4.10.4.3.4.1*.
2. **Reconciliation** - Reconcile Schedules M-1, M-2, and M-3. See *IRM 4.10.4.3.4.2*.
3. **Shareholder and Partners** - Evaluate the tax returns of significant shareholders or partners. See *IRM 4.10.4.3.4.3*.
4. **Interview** - Interview the taxpayer. See *IRM 4.10.4.3.4.4*.
5. **Tour of Business** - Perform a tour of the business site. See *IRM 4.10.4.3.4.5*.
6. **Internal Controls** - Evaluate the internal controls. See *IRM 4.10.4.3.4.6*.
7. **Gross Receipts** - Test gross receipts or sales. See *IRM 4.10.4.3.4.7*.
8. **Ratio Analysis** - Prepare a business ratio analysis. See *IRM 4.10.4.3.4.8*.
9. **E-Commerce and/or Internet Use** - Determine if there are Internet use and E Commerce income activity. See *IRM 4.10.4.3.3.9*.