

## Exhibit 3-1

# Form 4564, Information Document Request

FORM 4564	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE  INFORMATION DOCUMENT REQUEST	REQUEST NUMBER
TO:	Subject:	
	SAIN Number	Submitted to:
	Dates of Previous Requests	

### INFORMATION REQUESTED:

In general, the records and documents that will be required to complete your examination include all of the records, journals, ledgers, logs, worksheets/schedules, third party statements, receipts, etc. that you used when preparing your \_\_\_\_\_ return.

For assistance, below is a list of specific items pertaining to your examination. Other documentation may be requested on an as-needed basis.

1. Copy of the following items for inspection:
  - a. Prior and subsequent year Federal Income Tax Returns, including any amendments.
  - b. State Income Tax and State Sales Tax returns.
  - c. Officer/stockholders' or partners' Form 1040 for the year under examination, prior and subsequent years.
  - d. Related corporate returns that is, subsidiary, parent, brother/sister
  - e. Related partnership returns.
  - f. Payroll tax returns including Forms 940, 941 and State payroll tax records for all quarters encompassing the year under examination.
  - g. Forms W-2 and 1099 issued for year under exam.
  - h. Forms W-4 or W-9 for all workers.
  - i. If previously examined, copy of prior Revenue Agent Report.
  - j. Pension profit/sharing plan including determination letter and Form 5500 for the year under examination.
2. Corporate Minute Book or Partnership agreements.
3. Working Trial Balance with a Chart of Accounts, including all adjusting/ closing journal entries and accountant's workpapers.
4. Ledgers and Journals as follows:
  - a. General Ledger.
  - b. All subsidiary ledgers.
  - c. General Journal - including payroll.
  - d. Cash Disbursements.
  - e. Cash Receipts.
  - f. Voucher payables.
  - g. Sales.
  - h. Purchases.
  - i. Any other special journals maintained.

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5. All journals, records and workpapers for the year under examination pertaining to Business Gross Receipts including, but not limited to:
  - a. Appointment books.
  - b. Sign-In sheets.
  - c. Day Sheets.
  - d. Bank statements for all accounts.
  - e. Cancelled checks for all accounts.
  - f. Money Market, brokerage and investment statements for all accounts.
6. Record of any loans and repayments during the year under examination.
7. Detailed depreciation schedules.
8. All journal, records and workpapers for the year under examination pertaining to Cost of Goods Sold including, but not limited to:
  - a. Beginning and ending year inventory valuation, count, dates of inventory verification.
  - b. Inventory purchased.
  - c. Removal of items for personal use.
  - d. Cost of labor.
  - e. Purchase of material and supplies
  - f. Other costs

Note: If no Cost of Goods Sold appears on the return, please complete the following steps in preparation for the examination.

1. Analyze purchases to determine what is bought throughout the year, and how the purchased items should be classified - as a supply or as inventory. If the item is consumed in the course of providing a service, it is more akin to a supply. Some examples of supplies are: alcohol, whippets, combs, tongue depressors, disposable syringes, rubber gloves and like items. (If, however, the same supplies listed above are sold to the veterinarian's customers, they may still constitute inventory.) Some examples of inventory are: medication or drugs, pet foods, bandages, livestock antibiotic food additives, vaccination tags, pet containers and supplies such as collars, leashes. (It also does not matter whether the patient is charged separately for items such as prescription drugs which may delivered at the same time as the service or at a later date.)
2. The current yearend balance should be determined. It should include not only the amount, but also the specific items included in this calculation.
3. Compute the total amount of gross receipts from inventory. Compare that figure to total gross receipts arriving at a percentage of income from the sale of inventory.