

SAMPLING SPECIFICATIONS

SAMPLE SELECTION

If the automated sampling method is chosen, the SESA ADP staff is responsible for creating universe files which

contain the requested information. **The TPS Reviewer, however, must work with the SESA ADP staff to determine which of the data elements on the SESA's computer system are needed to create the employer transaction records that belong in the Universe.**

The National Office has developed specifications of the minimum data needed for each sampling universe. (Refer to the file layouts in the sampling instructions for each tax function). The TPS reviewer may request additional data elements to include in the sampling universe to facilitate the review process, perform special studies, or to use for exception samples (refer to section IV, Appendix A). The SESA ADP staff is responsible for creating the programs and/or utilities to extract or gather the requested data elements.



*Use Proper Time Period*

Each sample being reviewed will be selected from a universe covering a **specific time period**. For example the field audit sample is from a universe made up of all audits completed during an entire calendar year.



Other samples cover activity in a particular quarter or at a specific point in time. Read the instructions carefully for each tax function's samples to be sure the correct time period is used.