

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Tax Year:

Form Number:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Fax Number:

Dear

Your federal income tax return for the year shown above has been selected for examination. We examine tax returns to verify the correctness of income, deductions, and credits.

WHAT YOU NEED TO DO

Please call the individual listed above **WITHIN 10 DAYS** to schedule an appointment. Please call between the hours of _____, Monday through Friday.

ISSUES TO BE REVIEWED DURING THE EXAMINATION

Your examination will primarily be focused on the following issues:

- 1.
- 2.
- 3.

WHAT TO BRING WITH YOU TO THE EXAMINATION

Attached to this letter is an Information Document Request that lists the items on your return to be examined and the supporting items you need to provide. Please include complete copies of your _____ and income tax returns. To ensure an efficient examination and to save you time, please organize the requested items according to the issues identified above in this letter. For additional information see the enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. If you have any questions or need additional guidance, please feel free to contact us.

WHAT TO EXPECT AT THE EXAMINATION

The initial meeting is scheduled to last approximately _____ hours. During the examination, I will review the information you provide. However, depending on the results of the initial meeting and the supporting items you provide, I may ask you to provide additional information or schedule a follow-up meeting. When the examination is completed, you may owe additional tax, be due a refund, or there may be no change to your return.

A video presentation, "Your Guide to an IRS Audit", is available at <http://www.irsvideos.gov/audit>. The video explains the examination process and will assist you in preparing for your audit.

WHO MAY COME TO THE EXAMINATION

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide a completed Form 2848, *Power of Attorney and Declaration of Representative*. If you want someone to provide information on your behalf to the IRS and receive information about this audit, but not be able to act on your behalf or represent you before the IRS, you can complete Form 8821, *Tax Information Authorization*. Should you decide to complete Form 2848 or 8821, you can provide a copy at our first meeting or you can mail it prior to our first appointment. You can obtain these forms from our office, from our web site, www.irs.gov, or by calling (800) 829-3676.

WHAT WILL HAPPEN IF YOU DO NOT RESPOND

If you do not respond to this letter, we will issue an examination report showing additional tax due. Therefore, it is to your advantage to call and schedule an appointment. If you are uncertain about the records needed or the examination process, we will answer your questions when you call to schedule your appointment.

Sincerely,

Examining Officer

Enclosures:
Information Document Request
Publication 1
Notice 609