

Date:

Employer Identification Number:

Forms:

Tax Period(s) Ended:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Contact Hours:

Fax Number:

Dear

We have reviewed your tax records and have found no record of you filing the tax forms identified above. We believe you are liable for filing and have prepared a tax return for each tax period identified above. If you agree that the returns are correct, please sign one copy of each and return it in the enclosed envelope. Keep a copy of the completed returns for your records.

If you do not agree that we have prepared the returns correctly, you have 30 days from the date of this letter (60 days if this letter is addressed to you outside the United States) to do one of the following:

1. If you have already filed the returns for these tax periods, please send us signed copies in the enclosed envelope; or
2. Prepare and sign tax returns that you believe are correct and return them to us in the enclosed envelope; or
3. Mail us any additional information you would like us to consider; or
4. Request a conference with the person whose name and telephone number are shown above. At that time you may bring any additional information you would like considered. When you plan to come in for a discussion, please contact us in advance so that we can arrange a convenient time and place.

What will happen if you do not respond to this letter?

The Internal Revenue Code Section 6020(b) gives us the authority to prepare and file tax returns on your behalf. Therefore, if we do not hear from you within 30 days from the date of this letter (60 days if this letter is addressed to you outside the United States), we will process the enclosed tax returns that we have prepared for you. You will then be billed for the amount of tax due, plus any additional penalties and interest.

Your Appeal Rights And How To Prepare A Protest If You Do Not Agree

If you do not agree with any or all of the IRS findings given you, then you may request a meeting or telephone conference with the supervisor of the person who issued the findings. If you still do not agree, you may appeal your case to the Area Director of General Appeals. For your convenience, we have enclosed Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*.

If you have any questions, please contact the person whose name and telephone number are shown above.

If you write to us for any reason about this matter, please attach a copy of this letter to help identify your case.

Thank you for your cooperation.

Sincerely,

Enclosures:
Completed Tax Returns
Envelope
Blank Forms
Publication 5