

Internal Revenue Service

Department of the Treasury

Date:

Employer Identification Number:

Form:

Tax Period(s) Ended:

Person to Contact:

Contact Telephone Number:

Contact Fax Number:

Employee Identification Number:

Dear

We have reviewed our records and found that you did not file the tax returns identified above. Because we believe you are liable for filing, we 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 them 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:

- If you have already filed the returns for these tax periods, please send us signed copies in the enclosed envelope.
- Prepare and sign tax returns that you believe are correct and return them to us in the enclosed envelope.
- Mail us any additional information you would like us to consider.
- 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. 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. We will then bill the partnership for a penalty. The bill will also include any interest due.

Penalty - Internal Revenue Code Section 6698

For returns due before 12/21/2007, the penalty is \$50 per person who was a partner in the partnership at any time during the year, for each month or part of a month the return is late or incomplete, for up to 5 months.

For returns due after 12/20/2007 and before 1/1/2009, the penalty is \$85 per person who was a partner in the partnership at any time during the year, for each month or part of a month the return is late or incomplete, for up to 12 months. (For returns with tax periods beginning in 2008, the penalty is increased by \$1 per person for each month the return is late or incomplete.)

For returns due after 12/31/2008 with tax periods beginning prior to 1/1/2010, the penalty is \$89 per person who was a partner in the partnership at any time during the year for each month or part of a month the return is late or incomplete, for up to 12 months.

For returns with tax periods beginning after 12/31/2009, the penalty is \$195 per person who was a partner in the partnership at any time during the year, for each month or part of a month the return is late or incomplete, for up to 12 months.

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 returns we prepared, you may request a meeting or telephone conference with the supervisor of the person who prepared them. If you still do not agree, you may appeal your case to the Appeals Office of the IRS. 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 us identify your case.

Thank you for your cooperation.

Sincerely yours,

Enclosures:
Completed Tax Returns
Envelope
Blank Forms
Publication 5