

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

We have selected your federal income tax return for the year shown above for examination. We examine tax returns to verify the correctness of income, deductions, exemptions, and credits.

What You Need To Do

I have scheduled an appointment for you as shown below. If you are unable to keep this appointment, please call me at the contact number above within 10 days.

Appointment Information

Tax Year:

Date:

Place:

Day:

Time:

Room Number:

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 Form 4564, *Information Document Request*, that lists the items on your return we will examine and the supporting items you need to provide. Please bring copies of your and individual income tax returns. For additional information see the enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*.

Why The Information Document Request Is Important

It is important that you read and fully understand the attached Information Document Request. It lists the items you should bring with you to the appointment. To ensure an efficient examination and to save you time, please organize the requested items according to the issues identified above in this letter. If you have any questions or need additional guidance, please feel free to contact me.

What To Expect At The Examination

Generally an examination is scheduled to last approximately hours. During the examination, I will review the information you provide. My goal is to complete your examination at the initial meeting. 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

If you filed a joint return, you and/or your spouse may attend. You may also have someone represent you at the examination. If you will not be attending with your representative, you must provide a completed Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, before the examination. You can get these forms from our office, from our website, www.irs.gov, or by calling 1-800-829-3676.

What Will Happen If You Do Not Respond

If you do not respond to this letter, we will issue an examination report based on the information available to us, which will result in additional tax due. Therefore, it is to your advantage to keep your appointment and to provide the requested records. If you are uncertain about the records needed or the examination process, please call me.

Sincerely,

Examining Officer

Enclosures:
Form 4564
Publication 1
Notice 609

Please bring records to support the following items reported on your tax return for _____ .

- | | | |
|--|---|--|
| <input type="checkbox"/> Automobile Expenses | <input type="checkbox"/> Energy Credit | <input type="checkbox"/> Sale or Exchange of Residence |
| <input type="checkbox"/> Bad Debts | <input type="checkbox"/> Exemptions (Child/Children, Other) | <input type="checkbox"/> Taxes |
| <input type="checkbox"/> Capital Gains and Losses | <input type="checkbox"/> Filing Status | <input type="checkbox"/> Uniform, Equipment, and Tools |
| <input type="checkbox"/> Casualty Losses | <input type="checkbox"/> Income | <input type="checkbox"/> |
| <input type="checkbox"/> Contributions | <input type="checkbox"/> Interest Expenses | <input type="checkbox"/> |
| <input type="checkbox"/> Credit for Child and
Dependent Care Expenses | <input type="checkbox"/> Medical and Dental Expenses | <input type="checkbox"/> |
| <input type="checkbox"/> Education Expenses | <input type="checkbox"/> Miscellaneous Expenses | <input type="checkbox"/> |
| <input type="checkbox"/> Employee Business Expenses | <input type="checkbox"/> Moving Expenses | <input type="checkbox"/> |
| | <input type="checkbox"/> Rental Income and Expenses | <input type="checkbox"/> |

Schedule C

- Books and records about your income, expenses, and deductions
- Workpapers used in preparing your return
- Savings account passbooks, brokerage statements, and other information related to foreign and domestic investments
- Bank statements, canceled checks, and duplicate deposit slips covering the period from _____ to _____ .
- Information on loans, repayments, and other nontaxable sources of income

- | | | |
|---|--|---|
| <input type="checkbox"/> All Business Expenses | <input type="checkbox"/> Gross Receipts | <input type="checkbox"/> Salaries and Wages |
| <input type="checkbox"/> Bad Debts | <input type="checkbox"/> Insurance | <input type="checkbox"/> Supplies |
| <input type="checkbox"/> Car and Truck Expenses | <input type="checkbox"/> Interest | <input type="checkbox"/> Taxes |
| <input type="checkbox"/> Commissions | <input type="checkbox"/> Legal and Professional Services | <input type="checkbox"/> Travel and Entertainment |
| <input type="checkbox"/> Cost of Goods Sold | <input type="checkbox"/> Rent | <input type="checkbox"/> |
| <input type="checkbox"/> Depreciation | <input type="checkbox"/> Repairs | <input type="checkbox"/> |
| <input type="checkbox"/> | | <input type="checkbox"/> |

Schedule F

- Books and records about your income, expenses, and deductions
- Workpapers used in preparing your return
- Savings account passbooks, brokerage statements, and other information related to foreign and domestic investments
- Bank statements, canceled checks, and duplicate deposit slips covering the period from _____ to _____ .
- Information on loans, repayments, and other nontaxable sources of income

- | | | |
|---|--|--|
| <input type="checkbox"/> All Farm Expenses | <input type="checkbox"/> Insurance | <input type="checkbox"/> Repairs and Maintenance |
| <input type="checkbox"/> Depreciation | <input type="checkbox"/> Inventories | <input type="checkbox"/> Supplies Purchases |
| <input type="checkbox"/> Feed Purchases | <input type="checkbox"/> Labor Hired | <input type="checkbox"/> Taxes |
| <input type="checkbox"/> Fertilizers and Lime | <input type="checkbox"/> Machine Hire | <input type="checkbox"/> |
| <input type="checkbox"/> Gross Receipts | <input type="checkbox"/> Other Farm income | <input type="checkbox"/> |