



**Department of the Treasury  
Internal Revenue Service**

**IRS  
EXAMS**

**PHILADELPHIA PA 19255-0449**

**Date:**  
**August 31, 2017**  
**Taxpayer ID number:**

**Form:**  
**1040**  
**Tax periods ended:**  
**December 31, 2015**

**Person to contact:**

**PC: 0381                      EGC: 5306**  
**Employee ID number:**

**Hours:**  
**7AM to 7PM Local Time**  
**Contact telephone number:**  
**1-866-897-0161**  
**Contact fax number:**  
**1-855-235-6788**

**Dear Taxpayer:**

Thank you for your response dated August 1, 2017, about the examination of your 2015 federal income tax return. After considering the information you sent us, we did not change our original proposed change(s) to your return(s). We've explained why in the enclosed examination report.

If you agree with the proposed changes and owe additional tax, please sign, date and return the enclosed examination report with your payments within 15 days from the date of this letter. Please make your check or money order payable to the "United States Treasury" for \$4,584.78. You should pay the amount you owe now because the law requires us to charge interest and penalties until you pay the amount in full. If you can't pay the total amount you owe, please contact us immediately so we can discuss payment arrangements.

**If you don't agree with our findings**

Tell us what items you disagree with and why. Mail or fax your explanation, supporting documents and additional information you want us to consider with the enclosed examination report by September 15, 2017.

If you owe additional tax and don't respond to this letter, we'll send you a Notice of Deficiency, by certified mail, disallowing the questioned items and proposing an increase to your tax liability. A Notice of Deficiency is a legal notice stating the amount of proposed tax increase and penalties. It also explains your right to file a petition with the United States Tax Court.

You are entitled to file an administrative appeal. The enclosed Publication 3498-A, *The Examination Process (Audits by Mail)*, explains our examination procedures, how to file an appeal, and other important tax information that may be helpful to you.

**It's important that you reply by mail or fax within 15 days from the date of this letter. If you reply by mail, use the enclosed envelope or address your reply envelope to the Internal Revenue Service at the address shown in the heading of this letter. If you reply by fax, use the contact fax number listed at the top of this letter.**

**When you write or fax, include a copy of this letter and provide in the spaces below, your telephone number and the hours we can reach you. If your address has changed, provide your current address and contact information. Keep a copy of this letter and information you send to us for your records.**

Telephone number: (      ) \_\_\_\_\_ Hours: \_\_\_\_\_

**If you want us to discuss this letter with your authorized representative, enclose a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your reply. You can get a Form 2848 by calling 1-800-TAX-FORM (1-800-829-3676), visiting our website at [www.irs.gov](http://www.irs.gov), or contacting your tax advisor.**

**If you have questions, you can call us at the contact telephone number listed at the top of this letter.**

Sincerely,

Examination Operations Manager

**Enclosures:**

**Copy of this letter  
Examination Report  
Publication 3498-A  
Envelope**