

Internal Revenue Service

Department of the Treasury

Date:

Form:

Tax Period(s):

Kind of Tax:

Social Security or Employer Identification Number:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Contact Fax Number:

Dear

Our review of your records shows they do not adequately verify your Federal tax liability identified above. Our reasons for believing they are not adequate are explained at the bottom of this letter.

You are required by law to keep permanent records and supporting documents (the applicable provisions of the Internal Revenue Code and Regulations are printed on the back of this letter). These records may consist of documents such as invoices, bills, tapes, and receipts, or a timely kept account book, diary or statement of expenses and supporting receipts, paid bills, or canceled checks. These must be sufficiently detailed and arranged so that your liability can be accurately reported and verified.

Please send us, within the next 6 months, an explanation of how you are correcting your record keeping to meet the requirements of the law.

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

Sincerely yours,

Reasons why records are not adequate:

APPLICABLE PROVISIONS OF THE INTERNAL REVENUE CODE

Section 6001 of the Internal Revenue Code provides in part:

"Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe ..."

Section 7203 of the Internal Revenue Code also states:

"Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information, who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than \$25,000 (\$100,000 in the case of a corporation), or imprisoned not more than 1 year, or both, together with the costs of prosecution."

Applicable Regulations under the Internal Revenue Code are:

ORIGINAL OF THIS NOTICE SERVED AS INDICATED

Taxpayers name	Social Security or employer identification number
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Date (day, month, year) taxpayer was verbally notified about inadequacy of records

Date (day, month, year) original of this notice was served

Address where notice was served	<input type="checkbox"/> In Person <input type="checkbox"/> By Mail
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Signature of person serving notice	Title
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