

Department of the Treasury
Internal Revenue Service

Date:

Taxpayer Identification Number:

Form:

Tax Year(s):

PC

EGC

Person to Contact:

Contact Identification Number:

Contact Hours:

Contact Telephone Number:

Contact Fax Number:

Dear

Please respond regarding the enclosed examination report relating to your income tax return for the year shown above. We received and carefully considered the information you sent about your income tax return and we took the following action:

- We reduced the tax increase we proposed previously. We have enclosed two copies of the examination report and Form 886 showing our changes.
- We did not make changes to the tax increase we proposed previously because the information you sent us did not justify a change. We have enclosed an examination report that shows the amount you owe.

What You Should Do If You Agree

If you agree with our findings, please sign, date, and return the following:

- One copy of the consent page of our examination report.
- One copy of the agreement.

You can mail or fax your information to the address/fax number shown in the heading of this letter. Please include a copy of this letter with your response. We've enclosed an envelope for your convenience.

What You Should Do If You Do Not Agree

If you do not agree with our findings, you may file a petition to ask the United States Tax Court to re-determine the amount of tax you owe. **The last date to petition the Tax Court is** . If you don't file your petition on time, we'll make our proposed changes and send you a bill.

We previously sent you a Notice of Deficiency containing instructions on filing a petition and the date by which you must file your petition. **Note:** The time involved in responding to your inquiry and in reconsidering the issues questioned on the tax year shown above, doesn't extend your time to file a petition with the United States Tax Court.

(over)

If you don't want to petition the Tax Court, but would prefer your case be referred to a field examination office for further review, you must first send us a letter requesting a rescission (reversal) of the Notice of Deficiency. Both of the following conditions must exist for the rescission to occur:

1. There must be at least 90 days remaining before the assessment statute of limitations expires.
2. You must be able to establish that the actual tax you would owe, based on your documents, is less than the amount shown on the Notice of Deficiency.

In addition, to have your case referred to a field examination office, you must establish that the documentation you have is too cumbersome or complex to submit to the Campus Correspondence Examination office.

What You Should Do If You Have Questions

If you have any questions about this letter, call the contact person at the toll-free telephone number shown in the top right corner of the first page of this letter. If you want the Internal Revenue Service to discuss your tax information with a third party, complete and file Form 2848, *Power of Attorney and Declaration of Representative*, according to the form's instructions. You can get this form by calling 1-800-TAX-FORM (1-800-829-3676), by visiting the Internal Revenue Service (IRS) Web Site, (www.irs.gov) or your local library; or by contacting your tax advisor.

Sincerely,

Operations Manager, Examination

Enclosures:

Copy of this letter

Examination Report

Envelope

Agreement Form

Form 886