

**Internal Revenue Service**  
**Small Business and Self-Employed**  
915 2nd Avenue, MS/W 122:ad  
Seattle, WA 98174-1081

**Department of the Treasury**

**Date:**  
December 14, 2009  
**Taxpayer Identifying Number:**  
- -  
**Form:**  
1040  
**Tax Year:**  
2007/2008

PUYALLUP, WA 98375-8100

**Person to Contact:**  
  
**Contact Telephone Number:**  
- -  
**Contact FAX Number:**  
- -  
**Employee Identification Number:**  
  
**Refer Reply to:**  
MS/W 122:ad  
**Last Date to Respond to this Letter:**  
January 13, 2010

Dear                    &                    :

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

The examination will focus primarily on:

1. All line items claimed on the return.

Attached to this letter is Form 4564, Information Document Request, which also lists the items that we will examine and specifies the supporting documentation you need to send us. Please provide the requested documentation within 30 days from the date of this letter. Send the documentation to me at the address shown at the top of this letter. Be sure the documentation is easily understood and submitted timely.

We will review the documentation and take one of the following actions:

1. If the information fully explains the questioned items, we will make no changes to the tax you reported on your return. You will not need to take any further action.
2. If the information does not explain the questioned items, we will send you a letter and an examination report explaining the changes we are proposing to your return. We will ask you to sign and return the examination report.

If you do not respond to this letter timely, we will disallow the items identified in this letter and send you an examination report showing the proposed changes to your tax.

If you have any questions, you can call us at the telephone number shown in the heading of this letter. This is not a toll-free number.

Please include a copy of this letter with your response, Please enter your telephone numbers below, including the area code, in case I need to reach you. Also indicate the best time for me to call. You may want to keep a copy of any information you send us.

Home Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_ Best time to call: \_\_\_\_\_  
Work Telephone Number: (    ) \_\_\_\_\_ - \_\_\_\_\_ Best time to call: \_\_\_\_\_

We've also enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*, for your information.

Thank you for your cooperation.

Sincerely Yours,

Tax Compliance Officer

Enclosures:  
Form 4564  
Publication 1  
Notice 609  
Envelope

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury - Internal Revenue Service <b>Information Document Request</b>	Request Number 1-0001
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To: (Name of Taxpayer and Company Division or Branch)	Subject Items for Mailing		
<i>Please return Part 2 with listed documents to requester identified below</i>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;">SAIN number</td> <td style="padding: 2px;">Submitted to:</td> </tr> </table>	SAIN number	Submitted to:
	SAIN number	Submitted to:	
Dates of Previous Requests (mmddyyyy)			

Description of documents requested  
Tax Period(s): 200712; 200812

- Copies of all documents used to prepare 2007 and 2008 federal tax years.
- Interview will be conducted by phone at a pre-arranged time after receipt of the requested documents.
- All bank statements, both business and personal, saving and checking, money market account, for the 14 month period from December of the year prior to the audit year through January of the year following the audit year.
- Information on any nontaxable income received, such as Social Security benefits, gifts, inheritances, insurance proceeds, and transfers between bank accounts.

**Child Tax Credit**

Copy of Birth Certificate and Social Security Card for each child considered in the Child Tax Credit

For children from divorced Of separated parents, copy of Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents, or similar (e.g. divorce decree or separation agreement)

Copy of marriage certificate

**Dependent(s): Who live with Taxpayer**

School, medical, or other records to determine dependent's place of residence

Information due by 1/14/2010 At next appointment  Mail in

<b>From:</b>	Name and Title of Requester	Employee ID number	Date (mmddyyyy) 12/14/2009
	Office Location: 915 2nd Avenue,MS/W 122:ad Seattle. WA 98174		Phone: - - Fax: - -

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### Education Credit

- Proof that class was taken at an accredited institution (i.e" transcript)
- Proof that tuition was paid or that the TP's liable for the payment of student loan (Receipt or cancelled check showing the amount paid for the class)
- Copy of Form 1098T that will indicate the amount paid to the school
- Verification from employer of the amount of education assistance, if any
- Documentation to indicate which class was taken (i.e., class course catalog)

### Income W2/1099

Because your return does not report the same income or deductions as those reported to the IRS by your payers or trustees, provide verification of all income received from the following sources:

- Including, but not limited to, wages, salaries, tips, fees (copies of W-2s)
- Including, but not limited to, interest, dividends, unemployment compensation, proceeds from bartering, gambling, winnings, contributions to IRA's (copies of 1098s, 1099s, 5498s, W-2Gs, etc)

### Student Loan Interest

Information due by 1/14/2010 At next appointment  Mail in

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	Office Location: 915 2nd Avenue,MS/W 122:ad Seattle. WA 98174		12/14/2009 Phone: - - - Fax: - - -

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Description of documents requested  
Tax Period(s): 200712; 200812

A record of income or other funds received by or for the dependent including but not limited to social assistance, Social Security, VA benefits, and child support. Be prepared to show how these funds were used.

A record of the amounts contributed to household expenses by each person living in the household with the dependent

A copy of the dependent's income tax return, if one was filed

A copy of the funds' spent for the dependent's support from all sources

A copy of the birth certificate for each dependent claimed

A record of the social security number for each dependent 1 year of age or older

A copy of your divorce decree or separate maintenance agreement if you were divorced or legally separated, and any written agreement showing which parent will have custody and/or claim the dependency exemption.

Copy of guardianship/care taker/foster parent/adoption papers for court appointed caretaker of the dependent

Copy of Form 8332, Release of Claim to Exemption for Children of Divorced Of Separated Parents, signed by custodial parent, if applicable

A copy of the Green Card, if applicable

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Verification of amount paid on a qualifying student loan (e.g., statement from the school showing the course of study)

Verification of how you arrived at the amount claimed for the interest paid on the loan

Copy of the loan agreement. Must show origin of the proceeds

Proof of how the proceeds were spent (e.g., tuition fees, room and board, books, etc.)

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