Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
5240 Snapfinger Park Drive, STE 190
MS 635-D
Decatur GA 30035

FIRST M LAST
Street Address
Atlanta GA 30328

Date:
March 11, 2013
Taxpayer Identification Number:
XXX-XX-XXXX
Form:
1040
Tax period(s):
December 31, 2011
Response date:
March 22, 2013
Person to contact:
IRS Contact Name
Contact hours:
8:00 to 4:00
Contact telephone number:
XXX-XXX-XXXX
Contact fax number:
XXX-XXX-XXXX
Employee Identification number:
XXXXXXXX

Dear FIRST M LAST:

Your federal return for the period(s) shown above was selected for examination.

What you need to do
Please call me on or before the response date listed at the top of this letter. You may contact me at the telephone number and times provided above.

What we will discuss
During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documents I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to add or reduce the list of items. If this should occur, I will advise you of the change.

- Sch C 1 - Gross Receipts or Sales
- Non-Cash Contributions
- Home mortgage Interest Not From Form 1098
- Home mortgage Interest and points From Form 1098
-
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Someone may represent you

You may have someone represent you during any part of this examination. If you decide you want representation, the representative you authorize will need a completed Form(s) 2848, *Power of Attorney and Declaration of Representative,* before we can discuss any of your tax matters.

If you choose to have someone represent you, please provide a completed Form 2848 by our first appointment. You can mail or fax the form to me or have your representative provide it at the first appointment, if you won't be present. You can obtain Form 2848 from our office, from our web site, www.irs.gov or by calling (800) 829-3676.

If you filed a joint return, you and your spouse may attend the examination. If you and/or your spouse choose not to attend with your representative, you must provide completed Form(s) 2848. You should provide a separate Form 2848 for each spouse if you filed jointly even if you use the same representative.

Your rights as a taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer* and Notice 609, *Privacy Act Notice*. The Declaration of Taxpayer Rights found in Publication 1 discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

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.

Thank you for your cooperation and I look forward to hearing from you on or before the response date provided above.

Sincerely yours,

IRS Contact Name
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

Form **4564** (Rev. September 2006)	Department of the Treasury - Internal Revenue Service **Information Document Request**	Request Number 1-0001

To: *(Name of Taxpayer and Company Division or Branch)* FIRST M LAST	Subject 2011 Form 1040 Individual Income Tax Return	
	SAIN number	Submitted to: FIRST M LAST
Please return Part 2 with listed documents to requester identified below	Dates of Previous Requests (mmddyyyy)	

Description of documents requested

Tax Period(s): 201112

A. It is important that you have the following information available for our appointment. it will permit the examination to be completed as soon as possible. Thank you for your cooperation.

1. Copy of the following tax returns:

   a. Your 2010 and 2011 form 1040.

2. Your original accounting records and books:

   a. Cash receipts journal (record of business income).

   b. Cash disbursements journal (record of business expenses).

   c. Sales and purchases journal, if applicable.

   d. General ledger and any subsidiary ledgers, such as accounts receivable and payable, if applicable.

   e. Payroll records of payments made to your employees and taxes withheld.

   f. All journal entries, including adjusting and closing entries.

3. Any schedules or workpapers which reconcile the tax return to the records and books.

4. All bank statements, for personal and business accounts, for December 1, 2010 through January 31, 2012, duplicate deposit slips for all deposits, debit and credit memos, cancelled checks and check registers.

5. All statements from passbook, savings and other investment accounts for December 1, 2010 through January 31, 2012. Any 1099s or K-1s you received for 2011.

Information due by 03/25/2013 At next appointment [x] Mail in [ ]

	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
From:	IRS Contact Name	XXXXXXXX	03/11/2013
	Office Location: 5240 Snapfinger Park Drive, STE 190 MS 635-0 Decatur, GA 30035		Phone: XXX-XXX-XXXX Fax: XXX-XXX-XXXX

Form **4564** (Rev. September 2006)	Department of the Treasury - Internal Revenue Service **Information Document Request**	Request Number 1-0001

To: *(Name of Taxpayer and Company Division or Branch)* FIRST M LAST *Please return Part 2 with listed documents to requester identified below*	Subject 2011 Form 1040 Individual Income Tax Return SAIN number | Submitted to: FIRST M LAST Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201112

6. Documentation of all non-taxable sources of income such as the proceeds of loans, gifts, tax refunds, or tax-exempt interest.

7. Copy of any loan agreements for loans existing in 2011, including a record of all payments of principal or interest.

8. Invoices and financing statements on all major business asset purchases for 2011.

9. Your automobile log, odometer readings, appointment book or other proof of business mileage to document your car expenses. If you claimed your actual expenses, rather than the standard mileage option, copies of all invoices paid. Purchase invoice for your car if you claim a depreciation deduction.

10. For all travel, meals and entertainment you claimed, documentation of the business purpose of the expense per IRC § 274(d).

11. Work-paper showing how you calculated your office in the home deduction. This should include the settlement sheet for the purchase of the property if you claimed a depreciation deduction for a portion of your home.

12. Your fixed asset schedule and depreciation workpapers.

13. Copy of insurance policies and premium notices for insurance claimed as a business expense.

14. Copy of any prior audit reports.

15. Please be specifically prepared to explain and substantiate the following expenses:

Information due by 03/25/2013 At next appointment [x] Mail in [ ]

From:	Name and Title of Requester IRS Contact Name	Employee ID number XXXXXXXX	Date (mmddyyyy) 03/11/2013
	Office Location: 5240 Snapfinger Park Drive, STE 190 MS 635-0 Decatur, GA 30035		Phone: XXX-XXX-XXXX Fax: XXX-XXX-XXXX

Form **4564** (Rev. September 2006)	Department of the Treasury - Internal Revenue Service **Information Document Request**	Request Number 1-0001

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FIRST M LAST	2011 Form 1040 Individual Income Tax Return
	SAIN number / Submitted to: FIRST M LAST
Please return Part 2 with listed documents to requester identified below	Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201112

A. Schedule A - Mortgage Interest

B. Schedule A - Non-Cash Contributions

C. Moving Expenses

16. Any other documents, records or information which may be helpful to explain your tax return and expedite the examination and which were used to prepare your tax return.

17. If you plan to be represented by your tax preparer, or other representative, a completed power of attorney, form 2848, signed by you, your spouse and the representative.

Information due by 03/25/2013 At next appointment [x] Mail in [ ]

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	IRS Contact Name	XXXXXXXX	03/11/2013
	Office Location: 5240 Snapfinger Park Drive, STE 190 MS 635-0 Decatur, GA 30035		Phone: XXX-XXX-XXXX Fax: XXX-XXX-XXXX