

 **Department of the Treasury**
Internal Revenue Service
Small Business and Self-Employed
15 New Sudbury Street
Mail Stop 41225, Group 1502
Boston MA 02203

FIRST & FIRST M LAST
STREET ADDRESS
WEST ROXBURY MA 02132-6350

Date:
May 8, 2013
Taxpayer Identification Number:
XXX-XX-XXXX
Form:
1040
Tax period(s):
December 31, 2011
Response date:
May 20, 2013
Person to contact:
IRS Contact Name
Contact hours:
7:00 AM - 3:30 PM
Contact telephone number:
XXX-XXX-XXXX
Contact fax number:
XXX-XXX-XXXX
Employee Identification number:
XXXXXXXXXX

Dear FIRST & 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 C5 - Other Gross Receipts or Sales
- Sch C3 - Other Gross Receipts or Sales
- Sch C1 - Other Gross Receipts or Sales
- Sch C4 - Other Gross Receipts or Sales
- Sch C2 - Other Gross Receipts or Sales

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

Department of the Treasury
Internal Revenue Service

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We wanted to ensure that you and your spouse receive this notice, so we've sent a copy to each of you. Each copy contains the same information related to your joint account. Any amount you owe or balance due shown should be paid only once. We will issue any refund shown only once.