

**Internal Revenue Service
Small Business and Self-Employed**

Department of the Treasury

Date: March 5, 2009

LAKEWOOD , NJ

Taxpayer Identifying Number:
- -

Form:
1040

Tax Period(s) Ended:
2007

Person to Contact:

Contact Telephone Number:

() -

FAX Number:

() -

Employee Identification Number:

Dear &

Your federal income tax return for the year shown above has been selected at random for a compliance research examination. We must examine randomly selected tax returns to better understand tax compliance and improve the fairness of the tax system. If we find any errors during the examination, we will give you the opportunity to explain them. The results of this and other compliance research examinations will improve our efforts to help taxpayers understand and follow the tax law, reduce unnecessary and costly examinations, and reduce burden on taxpayers. Please read the enclosed Notice 1332, *Why Your Return is Being Examined*.

What You Need To Do

Please call me on or before 3/16/2009 . I can be contacted from 8:00am to 4:30pm at the contact telephone number provided above.

What We Will Discuss

During our telephone conversation, we will discuss:

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

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, Power of Attorney and Declaration of Representative, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication also 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.

Thank you for your cooperation, and I look forward to hearing from you by

Sincerely,

Internal Revenue Agent

Enclosures:
Publication 1
Publication 4134
Notice 609
Notice 1332