

Internal Revenue Service
110 West 44th Street 3rd FL.
New York, NY. 10036
SB/SE 2:2209

Department of the Treasury

Date: August 27, 2009

Taxpayer Identifying Number:

- -

Tax Year:

2007 & 2008

Form Number:

1040

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

- -

Fax Number:

- -

NEW YORK, NY. 10163

Dear _____ & _____,

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

WHAT YOU NEED TO DO

Please call the individual listed above WITHIN 10 DAYS to schedule an appointment Please call between the hours of 8:30am - 5:00pm _____, Monday through Friday.

ISSUES TO BE REVIEWED DURING THE EXAMINATION

Your examination will primarily be focused on the following issues:

1. Moving Expenses
- 2.
- 3.

WHAT TO BRING WITH YOU TO THE EXAMINATION

Attached to this letter is an Information Document Request that lists the items on your return to be examined and the supporting items you need to provide. Please include complete copies of your 2006 and 2008 individual income tax returns. You should organize your records according to the issues identified above. For additional information see the enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*.

WHY THE INFORMATION DOCUMENT REQUEST IS IMPORTANT

It is important that you read and fully understand the attached Information Document Request. It lists the items you should bring with you to the appointment. To ensure an efficient examination and to save you time; please organize the requested items according to the issues identified above in this letter. If you have any questions or need additional guidance, please feel free to contact us.

WHAT TO TO EXPECT AT THE EXAMINATION

The examination is scheduled to last approximately 3.0 hours. During the examination, I will review the information you provide. My goal is to complete your examination at the initial meeting. However, depending on the results of the initial meeting and the supporting items you provide, I may ask you to provide additional information or schedule a follow-up meeting. When the examination is completed, you may owe additional tax, be due a refund, or there may be no change to your return.

WHO MAY COME TO THE EXAMINATION

If you filed a joint return, you and/or your spouse may attend. You may also have someone represent you at the examination. If you will not attend with your representative, you must provide a completed Form 2848, *Power of Attorney*, or Form 8821, *Tax Information Authorization*, by the start of the examination. You can obtain these forms from our office; from our web site, www.irs.gov, or by calling (800) 829-3676.

WHAT WILL HAPPEN IF YOU DO NOT RESPOND

If you do not respond to this letter, we will issue an examination report showing additional tax due. Therefore, it is to your advantage to call and schedule an appointment. If you are uncertain about the records needed or the examination process, we will answer your questions when you call to schedule your appointment.

Sincerely,

Examining Officer

Enclosures:
Information Document Request
Publication 1
Notice 609

Form 4564 (Rev. September 2006)	Department of the Treasury - Internal Revenue Service Information Document Request	Request Number
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To: (Name of Taxpayer and Company Division or Branch) &	Subject 2007 & 2008 TAX EXAMINATION				
	<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> <tr> <td colspan="2" style="padding: 2px;">Dates of Previous Requests (mmddyyyy)</td> </tr> </table>	SAIN number	Submitted to:	Dates of Previous Requests (mmddyyyy)	
SAIN number	Submitted to:				
Dates of Previous Requests (mmddyyyy)					

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Moving Expenses

Cancelled checks and receipts verifying the amount of moving expenses you paid.

Names and relationship to you of members of your household who moved with you.

Computations showing number of miles by direct route from your old residence to your new place of employment and to your old place of employment.

Name and address of each employer you had since you moved to your new place of employment and period of time employed by each.

Statement from your employer of the allowance or reimbursement paid to you for moving expenses, showing amounts by kind of expense, such as plane or train fares, meals and lodging, automobile expense, transportation of household and personal property, etc.

Closing statements on purchase and sale of personal residence. Copies of lease agreements where applicable.

Statement from employer as to whether reimbursement is included in W-2.

Information due by _____ At next appointment Mail in

From:	Name and Title of Requester - TAX COMPLIANCE OFFICER	Employee ID number	Date (mmddyyyy) 08/27/2009
	Office Location: 110 WEST 44TH STREET 3RD FL. NEW YORK, NY. 10036		Telephone Number () -