## **Internal Revenue Service**

1973 North Rulon White Blvd. Mail Stop 4388 Ogden UT 84201-0040

FIRST M LAST STREET ADDRESS GRANGER IN 46530-6224

XXXXX

# **Department of the Treasury**

Date: March 4, 2013

Taxpayer Identification Number: XXX - XX - XXXX Form: Tax Year:

December 31, 2010

Person to Contact: Tax Examiner

1040

Contact Identification Number:

Contact Telephone Number: 1 - 866 - XXX - XXXX

Contact Hours: 7:00AM-7:00PM Local Time Contact Fax Number: 1-855-XXX-XXXX

Dear FIRST M LAST:

We are auditing your 2010 federal income tax return. Please provide us with documentation to support the following item claimed on your return within 30 days from the date of this letter:

Alimony deduction of \$ 10,500.00

What You Should Send Us as Supporting Documentation

1. Identification of the alimony recipient(s): Complete the information below concerning the person to whom you paid alimony.

Name: \_\_\_\_\_\_ Social Security Number: \_\_\_\_\_

Address: \_\_\_\_

(If there were multiple recipients, please provide additional spousal infonnation on an attachment.)

- **2. The divorce or separation instrument(s):** Provide a complete signed and dated copy of all of the following legal documents that apply. Your documentation must show that you were required to pay alimony, the amount ordered to be paid, and the name and signature of both parties. You must include all pages and all revisions or amendments of each instrument.
  - a) A decree of divorce or separate maintenance and any written instrument incident to that decree,
  - b) A written separation agreement, and
  - c) A decree or any court order requiring support or maintenance of a spouse, including a temporary or interlocutory decree.
- **3. Proof of alimony payment(s):** Send copies of cancelled checks, money orders, etc. used to make alimony payments. If an indirect form of payment was used such as automated debit from your bank account or wages, the documentation of payment must identify the recipient by name or docket number of the divorce or separation instrument.

(continued on next page)

### What We'll Do When You Respond

We will review what you send us and contact you as soon as possible with a determination. We will take one of the following actions:

- 1. If the information we receive fully supports the alimony deduction you claimed, we will make no changes to the tax you reported on your return and send you a letter indicating that our audit is closed. You will not need to take any further action.
- 2. If we propose any charges to your tax, we will send you a letter and an audit report with explanations of adjustments. If you agree to the proposed changes, we will ask you to sign and return the audit report.



## What We'll Do If You Don't Respond

If you don't respond within 30 days from the date of this letter, we will send you a letter proposing to disallow xxxxx the alimony deduction you claimed. The letter will include an audit report detailing our proposed changes to your return, including your revised tax liability and the amount you will owe.

#### What You Should Do If you Have Questions

To assist with any questions you may have, we have enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, which discusses your rights as a taxpayer and the general rules and procedures governing the audit process. It also explains appeals and payment options and outlines how to obtain assistance from the Internal Revenue Service.

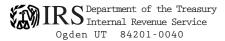
You may also call the toll-free telephone number shown in the heading of this letter. If you want us to discuss this matter with your authorized representative, please enclose a completed Form 2848, *Power of Attorney and Declaration of Representative*, with your reply. You can get this form by calling 1-800-TAX-FORM (1-800-829-3676), by visiting our Web site at <u>www.irs.gov</u>, by contacting your tax advisor, or by visiting your local public library.

Thank you for your cooperation.

Sincerely,

IRS Contact Name Operations Manager, Examination

Enclosures: (3) Envelope Copy of this letter Publication 3498-A





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XXXXXX



Cut here and return this portion with your correspondence. Be sure the IRS address appears in the envelope window.

Notice Number: Ltr3541A Notice Date: March 4, 2013

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