Department of the Treasury
Internal Revenue Service
Small Business and Self-Employed
IRS
100 Dey Place
Group 1407
Edison NJ 08846-1916

Date:
March 19, 2013
Taxpayer Identification Number:
XXX-XX-XXXX
Form:
1040
Tax period(s):
December 31, 2011
Response date:
March 29, 2013
Person to contact:
IRS Contact Name
Contact hours:
8:00am- 4:30pm
Contact telephone number:
XXX-XXX-XXXX
Contact fax number:
XXX-XXX-XXXX
Employee Identification number:
XXXXXXXXXX

FIRST M & FIRST M LAST
STREET ADDRESS
MIDDLESEX NJ 08846-1916

Dear FIRST M & 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 C1 - Gross Receipts or Sales
- Sch C1 - Depreciation and Sec. 179 Expense
- Home mortgage Interest and points From Form 1098
- Sch C other expenses

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 Notic*e. 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)*	Subject	
FIRST M LAST	Initial IDR	
	SAIN number	Submitted to: FIRST & 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): 201012; 201112

Your 2010 & 2011 individual tax returns have been selected for audit. Please provide copies of the following documents during our initial meeting. The documents must be organized. Please contact RA on or before 3/29/2013 to schedule the meeting.

1. All personal and business bank statements for you and your spouse from 12/2009-1/2012.
2. All 1099s you receive in 2010 and in 2011
3. Records you provided to your return preparer for gross receipts for 2010 & 2011
4. Any other information that you used to arrive to the gross receipts of $66,560.
5. Deprecation schedule for 2010 & 2011 .
6. Receipt and copy of cancelled check for the asset(s) depreciated in 2010
7. 1098 for mortgage interest claimed on Schedule A for $19,133. If the 1098 is not on your name, please provide evidence of payment.
8. 2010 & 2011 individual tax returns with all attachments
9. 2012 return, if filed for inspection purposes only
10. If you used QuickBooks or any other software, please provide the reports used to prepare the 2010 and 2011 return.

Should you have any questions, please contact RA before the initial meeting. Additional information may be requested.

Information due by 03/29/2013 At next appointment [x] Mail in [ ]

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	IRS Contact Name, Revenue Agent	XXXXXXXXXX	03/19/2013
	Office Location: 100 Dey Place Group 1407 Edison, NJ 08817-3780		Phone: XXX-XXX-XXXX Fax: XXX·XXX·XXXX