

Internal Revenue Service
Small Business and Self-Employed
 One Michiana Square
 100 East Wayne St.
 South Bend IN 46601

FIRST M LAST
 STREET ADDRESS
 ST JOSEPH MI 49085-2837

Department of the Treasury

Date:
 December 31, 2012
Taxpayer Identification Number:
 XXX-XX-XXXX
Form:
 1040
Tax Period(s):
 2010 and 2011
Response Date:
 January 14, 2013
Person to Contact:
 IRS Contact Name
Contact Hours:
 8:00 am - 4:30 pm
Contact Telephone Number:
 XXX-XXX-XXXX
Contact Fax Number:
 XXX-XXX-XXXX
Employee Identification Number:
 XX-XXXXXX

Dear FIRST M LAST:

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before the response date listed at the top of this letter. I can be contacted 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 documentation 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 expand or contract the list of items. If this should occur, I will advise you of the change.

- both years Sch E1 - Expenses
- Both years Sch C1 - Gross Receipt of Sales
- 2011 - Insurance
- Both years Sch C1 - Expenses
- 2011 - Depreciation
-

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 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.

Sincerely,

IRS Contact Name
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609