

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

2001 Butterfield Road
Downers Grove IL 60515

Date: May 28, 2009

Naperville IL 60564

Department of the Treasury

Taxpayer Identifying Number:

- -

Form:

1040

Tax Period(s):

200712

Response Date:

June 10, 2009

Person to Contact:

Contact Hours:

8:00 - 4:30

Contact Telephone Number:

- -

Fax Number:

- -

Employee Identification Number:

Dear & :

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 to expand or contract the list of items. If this should occur, I will advise you of the change.

- Sch C1 - Car and Truck Expenses
- Home mortgage Interest and points From Form 1098
- Sch C1 - Gross Receipts or Sales
-

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.

Thank you for your cooperation, and I look forward to hearing from you on or before the response date.

Sincerely,

Internal Revenue Agent

Enclosures:
Publication 1
Notice 609
Form 4564

Form 4564 (Rev. September 2006)	Department of the Treasury - Internal Revenue Service Information Document Request	Request Number 0001
To: (Name of Taxpayer and Company Division or Branch) &		Subject Initial Information Document Request
Please return Part 2 with listed documents to requester identified below		SAIN number Submitted to:
		Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 200712

Schedule C1 Car & Truck Expenses - \$16,484

Detailed listing or calculation of Schedule C1 Car & Truck Expense amounts that comprised the \$16,484.00

Repair receipts, inspection slips, or any other records to show total mileage driven for the year

Log books and other records verifying the business mileage claimed

If you did not keep a log or other formal records of your business mileage, reconstruct the business use of the vehicle. This information should include current mileage reading on the vehicle used for business purposes, mileage reading on the vehicle when you acquired it, mileage reading for January 1 and December 31 of the year being audited, and mileage distance between your residence and your business location. Also bring an appointment book or calendar of your business activities during the year

If you claimed actual expenses, invoices and cancelled checks for automobile expenses you incurred during the year. These include gas, oil, tires, repairs, insurance, interest, tags and taxes

For depreciation of actual expenses provide a bill of sale or other verification to establish the cost or other basis of the vehicle, including the trade-in of another vehicle

Schedule C1 Gross Receipts - \$26,665

Provide a detailed listing of Schedule C1 Gross Receipts in the amount of \$26,665.00 along with copies of all invoices prepared for services provided to customers and/or payment verification for services provided to customers.

Information due by _____ At next appointment Mail in

From:		Name and Title of Requester , Revenue Agent	Employee ID number -	Date (mmddyyyy) 05/28/2009
		Office Location: 2001 Butterfield Road Downers Grove, IL 60515		Phone: - - - Fax: - - -

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Description of documents requested

Tax Period(s): 200712

Proof interest expenses were incurred in the taxable year. Payment books for installment purchases or purchase contract and cancelled checks, receipts, or other evidence of payments made

Proof that loan was from a debtor/creditor relationship and not from a gift. A written legal and binding agreement between two parties (e.g. land contract, notarized papers, etc.)

Provide the debt instrument that shows the receipts or statements from creditors amount of interest paid and names of payees (e.g. mortgage statement, Form 1098, including land contracts, written proof of interest paid by taxpayer on the loan, etc.)

Statement from broker to show investment interest

If home mortgage, then provide statement that indicated who the payment was made to, if other than a financial institution (i.e., amortization statement)

Additional Information:

Provide a copy of your 2006 and 2008 Federal Tax Return for review

Additional information may be requested as needed

Information due by _____ At next appointment Mail in

From:		Name and Title of Requester _____, Revenue Agent	Employee ID number -	Date (mmddyyyy) 05/28/2009
		Office Location: 2001 Butterfield Road Downers Grove, IL 60515	Phone: - - - Fax: - - -	