

**Internal Revenue Service**  
**Small Business and Self-Employed**  
1301 Clay Street  
Suite 990 South Tower  
Oakland CA 94612

FIRST M & FIRST M LAST  
STREET ADDRESS  
WEST OLIVE MI 49460-8963

**Department of the Treasury**  
3251 North Evergreen Drive  
Grand Rapids MI 49525

**Date:**  
February 28, 2013

**Taxpayer Name:**  
FIRST M & FIRST M LAST

**Taxpayer Identification Number:**  
XXX-XX-XXXX

**Tax Form:**  
1040

**Tax Period(s):**  
201112

**Person to Contact**  
IRS Contact Name

**Employee Identification Number:**  
XXXXXXXXXXXX

**Telephone Number:**  
XXX-XXX-XXXX

**Fax Number:**  
XXX-XXX-XXXX

Dear FIRST M & FIRST M LAST:

This letter confirms the following appointment that we scheduled during our telephone conversation on February 28, 2013.

### Appointment Information

Location: Street Address  
West Olive Mi 49460

Date: April 10, 2013

Time: 9:30 AM

### What is the Purpose of the Appointment

The purpose of our first meeting is to understand your business operations and policies and to begin the examination process. We will discuss specific examination procedures, such as communication methods, response times and other general expectations. As we discussed, please have the items listed on the attached Form 4564, *Information Document Request*, available at our first appointment.

### 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, from our web site at [www.irs.gov](http://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.

Please contact me if you have any questions you would like to discuss.

Thank you for your cooperation.

Sincerely,

IRS Contact Name  
Internal Revenue Agent

Enclosure:  
Form 4564  
Publication 1  
Notice 609



Form <b>4564</b> (Rev. September 2006)	Department of the Treasury - Internal Revenue Service <b>Information Document Request</b>	Request Number 0001
To: (Name of Taxpayer and Company Division or Branch) FIRST & FIRST M LAST		Subject IDR-1
Please return Part 2 with listed documents to requester identified below		SAIN number   Submitted to: FIRST & FIRST M LAST
		Dates of Previous Requests (mmddyyyy)

Description of documents requested  
Tax Period(s): 201112

**To help make the examination as brief as possible, please have the following information available:**

1. A copy of your 2010 and 2011 individual Federal tax returns, and any related corporate, partnership, S corporations, or trusts If applicable.
2. Summary sheets, group receipts, records, schedules, listings and any other records or workpapers which were used to prepare the return.
3. Books and records, check registers concerning your income, expenses, and deductions regarding your Schedule C business.
4. Bank statements or all **personal and business** checking, savings and investment accounts for which you have signature control over for the period December 1, 2010 through January 31, 2012, including deposit slips if available.
5. **Sch C Gross Receipts - \$374,684**  
F1099, summary sheets, invoices, check stubs, receipts, and any other records for the amount shown.
6. **Sch C Car & Truck Expense - \$61,600**  
Receipts, invoices, summary statements, mileage logs, calendars, schedules, third party odometer reading substantiation like oil change receipts and any other records for the amount shown.
7. **Sch C Wages-\$208,442**  
Copies of quarterly Employment Tax Returns (Forms 941 or 943), and Form 940 to support your deduction for salaries and wages paid to your employees, Copies of Forms W-4, W-2s and 1099s for all your employees, Copies of payment records,

Information due by 04/10/2013 At next appointment  Mail in

From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	IRS Contact Name, Revenue Agent	XXXXXXXXXX	02/28/2013
	Office Location: 3251 North Evergreen Drive Grand Rapids, MI 49525		Phone: XXX-XXX-XXXX Fax: XXX-XXX-XXXX

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury - Internal Revenue Service <b>Information Document Request</b>	Request Number 0001
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including cancelled checks, for salaries and wages paid

**This is not an all-inclusive list. Request for additional information may be made if considered necessary.**

Information due by <u>04/10/2013</u> At next appointment <input checked="" type="checkbox"/> Mail in <input type="checkbox"/>			
<b>From:</b>	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	IRS Contact Name, Revenue Agent	XXXXXXXXXXXX	02/28/2013
	Office Location: 3251 North Evergreen Drive Grand Rapids, MI 49525		Phone: XXX-XXX-XXXX Fax: XXX-XXX-XXXXz