

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: 1040 Tax Year: December 31, 2010
Person to Contact:
Tax Examiner
Contact Identification Number:
XXXXXXXXXXXX
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 information 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

xxxxx If you don't respond within 30 days from the date of this letter, we will send you a letter proposing to disallow 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 www.irs.gov, 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

 **IRS** Department of the Treasury
Internal Revenue Service
Ogden UT 84201-0040

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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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