

Department of the Treasury
Internal Revenue Service
PO Box 9045
Stop 826
Andover MA 01810-9045

FIRST M LAST
STREET ADDRESS
INDEPENDENCE MO 64050-3011

Letter Date:
February 22, 2013
Taxpayer Identification Number:
XXX-XX-XXXX
Form: 1040 **Tax Year(s):** December 31, 2011
Person to Contact:
Tax Examiner
Contact Identification Number:
XXX-XXXXX
Contact Telephone Number:
Toll-free (XXX) XXX-XXXX
Contact Fax Number:
Toll-free (XXX) XXX-XXXX
Contact Hours:
8:00 AM until 8:00 PM

Dear Taxpayer:

We are examining your 2011 federal income tax return. We need you to provide us with additional information to substantiate the items checked below that you claimed on your return.

- | | | |
|---|---|---|
| <input type="checkbox"/> Filing Status and Exemptions | <input checked="" type="checkbox"/> Schedule A - Itemized Deduction | <input checked="" type="checkbox"/> Tax Credits |
| <input type="checkbox"/> Head of Household | <input checked="" type="checkbox"/> Medical & Dental Expense | <input type="checkbox"/> Foreign Tax Credit |
| <input type="checkbox"/> Exemptions | <input type="checkbox"/> Interest You Paid | <input type="checkbox"/> Earned Income Credit |
| <input type="checkbox"/> Adjustments to Income | <input type="checkbox"/> Gifts to Charity | <input checked="" type="checkbox"/> Child Care Credit |
| <input type="checkbox"/> Alimony Paid | <input type="checkbox"/> Casualty & Theft Losses | <input type="checkbox"/> Education Credit |
| <input type="checkbox"/> Moving Expense | <input type="checkbox"/> Unreimbursed Employee Expense | <input type="checkbox"/> Adoption Credit |
| <input type="checkbox"/> | <input type="checkbox"/> Other Miscellaneous Deductions | <input type="checkbox"/> Credit for the Elderly or Disabled |
| <input type="checkbox"/> | <input type="checkbox"/> Schedule C - Gross Receipts | <input type="checkbox"/> |
| | <input type="checkbox"/> Schedule C - Expenses | |
| | <input type="checkbox"/> | |

Please see the enclosed explanation of the documentation you need to provide, and send it to us within 30 days from the date of this letter. Send copies of your supporting records and/or information to the contact person whose name and address are shown in the letter heading. This information could include receipts, canceled checks, or other explanatory material. It is important that we receive all requested information and it is readable. Please also complete and return any enclosed questionnaire(s). We have enclosed an envelope for your use.

We will review the information that you send us and take one of the following actions:

1. If the information you send fully addresses our questions, we will make no changes to the tax you reported on your return. You will not need to take any further action.
2. If the information does not fully address our questions, we will send you a letter with an examination report explaining the proposed changes to your tax. If you agree with the changes, sign and return the examination report.

If you have any questions about this letter you can call the contact person at the telephone number shown in the letter heading who will be able to assist you. If this number is outside your local calling area or is not a toll-free number, there will be a long-distance charge to you.

It is important that you reply by mail or by fax within 30 days from the date of this letter. If you reply by mail, please use the enclosed envelope or address your reply envelope to the Internal Revenue Service at the address shown in the heading of this letter. If you reply by fax, please use the number shown in the heading of this letter. Whether responding by mail or fax, please be sure to identify the contact person whose name is shown in the heading of this letter and include a copy of this letter.

If you do not reply, we will disallow the questioned items and will send you a letter and examination report showing our proposed changes to your tax.

Use the spaces below to indicate a telephone number, including area code, and the best time for us to call you should we need more information. You may want to keep a copy of the letter and any information you send to us for your records.

Home Telephone Number: () _____ - _____ Best time to call: _____

Work Telephone Number: () _____ - _____ Best time to call: _____

We've also enclosed Publication 3498-A, *The Examination Process*, for your information.

Thank you for your cooperation.

Sincerely,

IRS Contact Name
Operations Manager, Examination

Enclosures:

- Copy of this letter
- Publication 3498-A
- Envelope
- Questionnaire(s)
- Form 886
-
-
-

Form 886-A (August 1999)	SUPPORTING DOCUMENTS	Page
Taxpayers Name First M & First M Last	Social Security Number XXX-XX-XXXX	Tax Period Ending December 31, 2011

You will need to substantiate each claimed deduction. The supporting documents on each item must be complete enough for us to make a fair determination. Send only photocopies of all documents used for verification. **DO NOT SEND ORIGINALS.**

**SCHEDULE A-ITEMIZED DEDUCTIONS:
MEDICAL AND DENTAL EXPENSES**

1. Send copies of cancelled checks, receipts or statements for all medical savings accounts, medical and dental expenses (including medical insurance) showing the person for whom each expense was incurred, along with any insurance or employer reimbursement records. Send a copy of your medical insurance handbook or policy describing the benefits and reimbursement policy and verification of premium cost.
2. For prescription drug expenses, send copies of statements or receipts showing the prescription numbers, names of drug, cost and date purchased.
3. For other expenses (including equipment, capital improvements, transportation and lodging) send proof of payment and statements to show cost and medical requirement. For capital improvements, send an appraisal from a qualified estimator or adjustor showing the fair market value of the property before and after the improvements.

CHILD AND DEPENDENT CARE CREDIT

Generally, you can claim the credit if the following tests are met:

1. The care must be for one or more qualifying persons.
2. You must keep up a home that you live in with the qualifying person(s).
3. You must have earned income during the year.
4. You must pay child and dependent care expenses so you (and your spouse if married filing jointly) can work or look for work. Special rules apply if you or your spouse was a full-time student or disabled.
5. Your care provider cannot be someone whom you can claim as a dependent.
6. Your filing status cannot be married filing separate.
7. You must include your care provider's identification number.

Acceptable documentation:

1. Copies of receipts and canceled checks for childcare expenses you paid for in the tax year in question.
2. A letter from your childcare provider. The letter should include the name, address and identification number of your childcare provider and should include the total amount you paid for child care in the tax year in question.
3. A statement from your employer that includes the amount, if any, of qualified child care expenses provided to you by your employer in the tax year in question.
4. Copies of documents to verify the child and dependent care expenses were paid so you (and your spouse if married filing jointly) could work or look for work. Acceptable documentation can include a letter from your employer including an explanation of your job and work schedule, copies of interview sheets/statements from jobs applied to or similar records. If you (or your spouse) were a full-time student or disabled send copies of school transcripts or a letter from the school showing full-time course load and courses enrolled in, including the number of months you were in school or a letter from a doctor verifying the nature of your disability and when you became disabled.