

**Department of the Treasury
Internal Revenue Service**

Letter Date:

Taxpayer Identification Number:

Tax Year:

Person to Contact:

Employee Identification Number:

Telephone Number:

Fax Number:

Contact Hours:

Dear

We received your federal income tax return for the tax year shown above. We've increased your tax because certain items on your return appear to be subject to the Alternative Minimum Tax. The enclosed examination report explains what we propose to change.

Please review the enclosed examination report and let us know whether you agree with our proposed changes. It's important that you reply within 30 days from the date of this letter. You can use the enclosed envelope or if you prefer you can fax your response to the number in the heading.

If you agree with our proposed changes, please sign and date the examination report and return it to us in the envelope provided with your payment. You can call or write this office to make a payment arrangement if you're unable to make a full payment now.

Should you disagree with our proposed changes, please return the examination report and this letter with any supporting information or documents that explain why you disagree. You can also call the contact person shown above. Please have your information or records handy when you call.

You are entitled to file an administrative appeal. The enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, explains our examination procedures and how to file an appeal, along with other important tax information you might find helpful.

The law requires us to notify you that we'll finalize our proposed changes by certified mail unless we hear from you within 30 days from the date of this letter.

We can discuss this matter with an authorized representative of your choice. However, before we can do this we need you to send us a Form 2848, *Power of Attorney and Declaration of Representative*, with your reply.

You can get a copy from your representative, at the IRS web page www.irs.gov, or from your public library.

Thank you for your cooperation.

Sincerely yours,

Enclosures:
Examination Report
Publication 3498-A
Envelope