



**Department of the Treasury
Internal Revenue Service**

P.O.Box 9002
Holtsville NY 11742-9002

Date:

Taxpayer ID number:

Tax periods ended:

Person to contact:

Tax Examiner

Contact telephone number:

Contact hours:

7:00 am -7:00 pm

Contact fax number:

We're auditing your Form 1040 , and need a response from you.

Proposed changes to your Form 1040

Dear

We reviewed your federal income tax return, any information you gave us, and made proposed changes to your tax. As a result, we found that you:

☐ are due a refund of \$

☒ owe a balance of \$. This amount may include tax, penalties, and estimated interest due. You should pay the balance due immediately to avoid additional penalties and interest charges.

What you need to do

Review the enclosed Form 4549, *Income Tax Examination Changes*, and attached Form 886 and let us know by if you agree or disagree with our proposed changes. If your address has changed, please provide your current address and contact information when you respond.

If you agree with our changes

- Sign, date and mail the enclosed Form 4549 to us in the envelope we provided.
- If you are due a refund, you should receive a refund check within 8 weeks if you don't owe other taxes or debts we're required to collect.
- If you owe additional taxes, make your check or money order payable to the United States Treasury. Write your taxpayer ID number, tax year and form number on the check.
- If you can't pay the total amount due, pay as much as you can and make payment arrangements to pay the rest over time. Payment options are described in the enclosed Publication 3498-A, *The Examination Process (Audits by Mail)*. You can also search "tax payment options" at www.irs.gov.

If you don't agree with our changes

Return a copy of this letter along with your explanation and any supporting documents. Form 886 attached to the Form 4549 explains documentation you need to give us. Publication 3498-A describes the audit process and explains other options, including your appeal rights, if you disagree with our proposed changes.

If we don't hear from you

If we don't receive a response from you, we'll send you a Notice of Deficiency, which will state the amount you owe with penalties and explain your right to file a petition in the United States Tax Court. Once a Notice of Deficiency is sent to you, you cannot appeal disagreements to the IRS. We will still consider new information you may provide to us, but you will need to file a petition with the United States Tax Court to challenge the deficiency.

If you need assistance, please don't hesitate to contact us. If you want to authorize someone, in addition to you, to contact the IRS about this letter, please complete and send us Form 2848, *Power of Attorney and Declaration of Representative*. You can download this form at www.irs.gov or request a copy by calling 1-800-TAX-FORM (1-800-829-3676).

Please provide a telephone number, including area code and the best time for us to call you if we need more information.

Telephone number: () _____ - _____ Hours: _____

Sincerely,

Operations Manager, Examination

Enclosures:

Form 4549

Publication 3498-A

☐ Form 886

Copy of this letter

Envelope