Internal Revenue Service **Department of the Treasury**

Date:

Taxpayer Identification Number:

Form Number:

Tax Year:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Fax Number:

Dear

Your federal income tax return for the year shown above has been selected at random for a compliance research examination. We must examine randomly selected tax returns to better understand tax compliance and improve the fairness of the tax system. The information on your return may be correct; however, if there are errors on your return, we will give you the opportunity to explain them. The results of this and other compliance research examinations will improve our efforts to help taxpayers understand and follow the tax law, reduce unnecessary and costly examinations and reduce burden on taxpayers.

ITEMS WE ARE EXAMINING

Examining an item means we will ask you to explain why you claimed an item on your return and to prove through documentation that you were correct in claiming all or part of the item. We are examining the following checked items claimed on your return.

☐ Schedule A Itemized Deduction
☐ Medical & Dental Expense
☐ Interest Expense
☐ Contributions
☐ Filing Status
☐ Head of Household
☐ Exemptions
☐ Earned Income Credit
☐ Child Care Credit
☐ Alimony Payments
☐ Other

WHAT YOU SHOULD PROVIDE TO US

You need to send us documentation that proves your claims for the items checked above are correct. Please send us copies that we can clearly read. This information may include receipts, canceled checks, or other kinds of records that help explain your claims. **DO NOT** send us original documents. If applicable, please read the enclosed for more information about what kinds of records we will accept as proof that claims related to filing status, Earned Income Credit and Child Care Credit are correct. Please include this letter with your response. Make sure you keep a copy of this letter and any information you send to us for your records.

WHEN AND TO WHOM YOU MUST PROVIDE THE REQUESTED INFORMATION

We must receive the requested information about the items checked above **WITHIN 30 DAYS** from the date of this letter. Please mail or fax readable copies of your supporting information to:

An envelope is enclosed for your convenience.

WHAT HAPPENS ONCE WE RECEIVE THE REQUESTED INFORMATION

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

1. If the information you provide supports the questioned items, we will send you a letter explaining that no changes were made to the tax you reported on your return. You will not need to take any further action. **OR**

2. If the information we receive raises additional questions, we will contact you by mail or at the telephone numbers you provide below. **OR**

3. We will propose changes to your tax and send you a letter explaining this and an examination report with an explanation of the proposed changes to your tax liability along with your appeals rights. If you agree to the proposed change in tax, we will ask you to sign and return the examination report and pay the amount due.

IF YOU DO NOT RESPOND WITHIN 30 DAYS

If you do not provide the requested documentation within 30 days, we will forward your case file to your local IRS area office for follow-up action.

WHAT IF YOU NEED MORE TIME

If you cannot send the requested information within 30 days from the date of this letter, please call **BEFORE** the 30 days have passed to ask for a new deadline. If you are allowed more time to send the requested information, you must respond by that new date. If not, we will not allow the item(s).

YOUR RIGHTS AS A TAXPAYER

Please read the enclosed Publication 742, Why *Your Return is Being Examined*, Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act and Paperwork Reduction Act.* We also encourage you to review, if applicable, the enclosed Notice 1230, *General Requirements for Claiming EIC, Dependency Exemption or Head of Household*, to help you determine whether or not you are entitled to the items that we are examining.

SOMEONE MAY REPRESENT YOU

You have the right to representation during an examination. Before anyone can represent you during any part of this examination, the examiner must receive a completed Form 2848, *Power of Attorney and Declaration of Representative*. You can get this form from our office, or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide to have someone represent you once we begin the examination, we will give you time to secure representation.

HOW CAN WE CONTACT YOU?

In the spaces below, please provide your telephone number, including the area code, and the best time for us to call you should we need more information.

Home telephone number: (   ) ____________________ Best time to call: ____________________

Work telephone number: (   ) ____________________ Best time to call: ____________________

IF YOU HAVE QUESTIONS ABOUT THIS EXAMINATION

If you have questions, please contact the person whose name and phone number are listed on the first page of this letter. Thank you for your cooperation.

Sincerely yours,

Enclosures:
Copy of this letter
Form 886
Notice 1230
Publication 742
Publication 1
Notice 609

Internal Revenue Service

Department of the Treasury

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Your federal income tax return for the year shown above has been selected at random for a compliance research examination. We must examine randomly selected tax returns to better understand tax compliance and improve the fairness of the tax system. The information on your return may be correct; however, if there are errors on your return, we will give you the opportunity to explain them. The results of this and other compliance research examinations will improve our efforts to help taxpayers understand and follow the tax law, reduce unnecessary and costly examinations, and reduce burden on taxpayers.

WHAT YOU NEED TO DO

Please call the person whose name and telephone number are shown above **WITHIN 10 DAYS** to schedule an appointment for us to examine your return. For your convenience we have provided space below to record your appointment.

APPOINTMENT INFORMATION

Place:

Date:

Time:

WHAT TO EXPECT AT THE EXAMINATION

Generally an examination will last two to four hours. After the first appointment we may need additional information. You should submit additional information by mail or schedule a follow-up appointment. After the examination we will either tell you your return will be accepted as filed, that you owe more tax, or that you are due a refund.

WHO MAY COME TO THE EXAMINATION

You and/or your spouse (if you filed a joint return), and/or someone you designate as your representative may come to the examination.

SOMEONE MAY REPRESENT YOU

You have the right to representation during an IRS examination. Before anyone can represent you during any part of this examination, the examiner must receive a completed Form 2848, *Power of Attorney and Declaration of Representative*. You can get this form from our office, or from our web site at www.irs.gov , or by calling 1-800-829-3676. If you decide to have someone represent you once we begin the examination, we will give you time to secure representation.

ITEMS WE ARE EXAMINING

We have checked the items on the attached list that will be examined on your return.

WHAT YOU SHOULD PROVIDE TO US

You will need to bring to the appointment records to prove that your claims for the items checked on the attachment are correct. These records may include receipts, canceled checks, or other kinds of information that help explain your claims. It is important that we receive all requested records and that they are readable, or we will not allow the items in question which will result in an increase to your tax liability. In an effort to save time, you should organize your records in the same category and sequence as they were included on your return.

WHAT IF YOU NEED MORE TIME

If you cannot locate the requested records in time for your appointment, please call
at least 5 business days **BEFORE** the appointment to determine if it can be rescheduled.

IF YOU DO NOT KEEP YOUR APPOINTMENT

If you or your representative do not keep your appointment and you do not provide the requested records, we will not allow the tax return item(s) being examined. We will send you a letter and examination report showing additional tax due.

YOUR RIGHTS AS A TAXPAYER

Please read the enclosed Publication 742, Why *Your Return is Being Examined*, Publication 1, Your *Rights as a Taxpayer*, and Notice 609, *Privacy Act and Paperwork Reduction Act.*

IF YOU HAVE QUESTIONS ABOUT THIS EXAMINATION

If you are uncertain about the records needed or if you have questions about the examination process, we will answer your questions when you call to schedule your appointment. Thank you for your cooperation.

Sincerely yours,

for SB/SE Area Director, Compliance Area (   )

Enclosures:
Publication 742
Publication 1
Notice 609
Attachment to Letter 1130

Attachment to Letter 1130

Please bring records such as receipts, checks, money orders, certificates, and legal papers to support the following items reported on your tax return for ______________________________

- ☐ Alimony Payments
- ☐ Automobile Expenses
- ☐ Bad Debts
- ☐ Capital Gains and Losses
- ☐ Casualty Losses
- ☐ Contributions
- ☐ Credit for Child and Dependant Care Expenses
- ☐ Education Expenses
- ☐ Employee Business Expenses
- ☐ Energy Credit
- ☐ Exemptions (Child/Children, Other)
- ☐ Filing Status
- ☐ Income
- ☐ Interest Expense
- ☐ Medical and Dental Expenses
- ☐ Miscellaneous Expenses
- ☐ Moving Expenses
- ☐ Sale or Exchange of Residence
- ☐ Taxes
- ☐ Uniform, Equipment, and Tools
- ☐ ______________________
- ☐ ______________________
- ☐ ______________________
- ☐ ______________________
- ☐ ______________________

Schedule C

- ☐ Books and records about your income, expenses and deductions
- ☐ Work papers used in preparing your return
- ☐ Savings account passbooks, brokerage statements and other information related to foreign and domestic investments
- ☐ Bank statements, cancelled checks, and duplicate deposit slips covering the period from ____________ to ______________
- ☐ Information on loans, repayments and other nontaxable sources of income

- ☐ All Business Expenses
- ☐ Bad Debts
- ☐ Car and Truck Expenses
- ☐ Commissions
- ☐ Cost of Goods Sold
- ☐ Depreciation
- ☐ Gross Receipts
- ☐ Insurance
- ☐ Interest
- ☐ Rent
- ☐ Legal and Professional Services
- ☐ Salaries and Wages
- ☐ Supplies
- ☐ Taxes
- ☐ Travel and Entertainment
- ☐ Repairs
- ☐ ______________________

Schedule E

- ☐ Books and records about your income, expenses and deductions
- ☐ Work papers used in preparing your return
- ☐ Savings account passbooks, brokerage statements and other information related to foreign and domestic investments
- ☐ Bank statements, cancelled checks, and duplicate deposit slips covering the period from ____________ to ______________
- ☐ Information on loans, repayments and other nontaxable sources of income

- ☐ Advertising
- ☐ Auto and Travel
- ☐ Cleaning and Maintenance
- ☐ Commissions
- ☐ Depreciation
- ☐ Insurance
- ☐ Management Fees
- ☐ Legal and other Professional Fees
- ☐ Mortgage Interest Paid to Banks
- ☐ Other Interest
- ☐ Rents Received
- ☐ Repairs
- ☐ Supplies
- ☐ Taxes
- ☐ Utilities
- ☐ ______________________
- ☐ ______________________
- ☐ ______________________
- ☐ ______________________

Schedule F

- ☐ Books and records about your income, expenses and deductions
- ☐ Work papers used in preparing your return
- ☐ Savings account passbooks, brokerage statements and other information related to foreign and domestic investments
- ☐ Bank statements, cancelled checks, and duplicate deposit slips covering the period from ____________ to ______________
- ☐ Information on loans, repayments and other nontaxable sources of income

- ☐ All Farm Expenses
- ☐ Depreciation
- ☐ Feed Purchases
- ☐ Fertilizers and Lime
- ☐ Gross Receipts
- ☐ Insurance
- ☐ Inventories
- ☐ Labor Hired
- ☐ Machine Hire
- ☐ Other Farm Income
- ☐ Repairs and Maintenance
- ☐ Supplies Purchases
- ☐ Taxes
- ☐ ______________________
- ☐ ______________________

Internal Revenue Service **Department of the Treasury**

Date:

Taxpayer Name:

Taxpayer Identification Number:

Tax Form:

Tax Year(s):

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Fax Number:

Dear

Your federal income tax return for the year shown above has been selected at random for a compliance research examination. We must examine randomly selected tax returns to better understand tax compliance and improve the fairness of the tax system. The information on your return may be correct; however, if there are errors on your return, we will give you the opportunity to explain them. The results of this and other compliance research examinations will improve our efforts to help taxpayers understand and follow the tax law, reduce unnecessary and costly examinations and reduce burden on taxpayers.

WHAT YOU NEED TO DO

Please call me on or before . I can be contacted from at the contact telephone number provided above.

During our telephone conversation, we will talk about the items on your return I will be examining, the types of documentation I will ask you to provide, the examination process, and your concerns or questions. We will also set the date, time and agenda for our first meeting.

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 meeting or mail it to me before then. You can get this form from our office, from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide to have someone represent you once we begin the examination, we will give you time to secure representation.

YOUR RIGHTS AS A TAXPAYER

Please read the enclosed Publication 742, Why *Your Return Is Being Examined*, and Publication 3498, *The Examination Process.*

Thank you for your cooperation.

Sincerely yours,

Internal Revenue Agent

Enclosure:
Publication 742
Publication 3498