



**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt and Government Entities Division**  
[IRS Address Line 1]  
[IRS Address Line2]

[Taxpayer Name]  
[Taxpayer Address Line 1]  
[Taxpayer Address Line 2]  
[Taxpayer Address Line 3]  
[City, State ZIP]

Date:

Taxpayer Identification Number:

Form:

[Enter Form Number]

Filing period(s) ended:

Person to contact / ID number:

[IRS Contact Name]

[IRS Contact ID Number]

Contact numbers:

Phone Number: [000-000-0000]

Fax Number: [000-000-0000]

Manager's name / ID number:

[Manager Name]

[Manager ID Number]

Manager's contact number:

Phone Number: [000-000-0000]

Dear [Enter Salutation]:

Your organization has been selected for an audit for the year(s) indicated above. The Internal Revenue Service (IRS) routinely audits exempt organizations to ensure compliance with federal tax requirements. Because I was unable to contact you by phone, I've scheduled an audit for [Enter DATE, TIME and LOCATION].

[Enter DATE, TIME and LOCATION continued...].

Please call me as soon as possible to confirm this appointment. My phone number is above.

### **Information Document Request**

Enclosed is Form 4564, *Information Document Request*, which lists the items I need to conduct the audit. We can discuss any questions you have regarding this request when you call to confirm the appointment.

In addition, at the beginning of the audit appointment, I'd like to interview an officer or someone familiar with the organization's daily operations. I'll also need to tour the organization's facilities to better understand your operations.

### **Your Rights as a Taxpayer**

Also enclosed is Publication 1, *Your Rights as a Taxpayer*. This publication includes information on the audit process, as well as third-party contacts. Please take a few minutes to read it.

### **Audit Process**

I'll review the information you provide. As the audit proceeds, I may request additional records.

After completing my review, I'll discuss my findings with you and explain whether your tax-exempt status or tax liability is affected. In many cases there are no proposed changes. If I do propose changes, you'll have time to review my findings. I'll provide you with a copy of the appeal procedures.

If you agree to the changes, you'll sign an agreement form. If you don't agree, you may ask for a conference with my manager or an IRS Appeals official.

**Representation**

You must file a power of attorney with the IRS if you would like us to discuss the audit with anyone other than an officer of your organization. You can use Form 2848, *Power of Attorney and Declaration of Representative*, for this purpose. If you don't provide a power of attorney, your representative won't be permitted to receive or discuss confidential information.

**Communication**

To promote open communication, please call me to discuss any potential issues and keep me informed of unavoidable delays. I'll do likewise. The audit will proceed faster if we address questions and concerns and provide information to each other in a timely manner. You may also speak to my manager at any time. My manager's name and phone number are also shown in the heading of this letter.

Thank you for your cooperation in this matter.

Sincerely,

Revenue Agent, Exempt Organizations

Enclosures:  
Information Document Request  
Publication 1