



**Department of the Treasury
Internal Revenue Service**

Date:

Taxpayer Identification Number:

Form:

Filing period(s) ended:

Person to contact / ID number:

Contact telephone number:

Contact fax number:

Manager's name / ID number:

Manager's telephone number:

Dear

I'm writing to confirm our appointment for the audit of your organization for the years indicated above. The audit is scheduled for

Information document request

Enclosed is Form 4564, *Information Document Request*, listing the items I'll need to conduct the audit. If you have any questions regarding this request, please call me.

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 also will 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. You should fully understand any recommended changes and their ramifications. Please don't hesitate to ask questions about anything that isn't clear to you.

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, we won't permit your representative 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 also may speak to my manager at any time. My manager's name and phone number are shown in the heading of this letter.

Thank you for your cooperation in this matter.

Sincerely,

Enclosures:
Information Document Request
Publication 1