

## Internal Revenue Service

## Department of the Treasury

Date:

Taxpayer Identification Number:

Person to Contact/ID Number:

Contact Telephone Number:

Office Hours:

Fax Number:

E-mail Address:

Refer Reply to:

Dear Sir or Madam:

This letter constitutes a compliance check. A compliance check is not an audit or investigation under Internal Revenue Code (IRC) Section 7605(b) or an audit under Section 530 of the Revenue Act of 1978.

This letter is being sent to you because our records show that a form(s) W-2 (wage and tax statement) was issued indicating that employees were covered by a qualified employee pension plan with the reporting employer's Employer Identification Number (EIN) beginning with the number ninety-eight (98). EIN'S beginning with the number 98 may identify foreign entities that maintain domestic trusts in the United States. Methods to accurately identify domestic trusts maintained by foreign entities are being reviewed, as well as general information about the trust and any other domestic trusts you may maintain.

Please provide us the information requested in the enclosed form. You may also furnish any other documents or clarifying material that you believe will be helpful for us to review. Failure to provide this information could result in further action or examination of your plan.

If you would like someone else to represent the plan during this compliance check, you must submit a written power of attorney. Form 2848, *Power of Attorney and Declaration of Representative*, may be used for this purpose.

A reply is needed within 45 days of the above date. We also request that you provide to us a daytime telephone number where we can reach you, and the best time to contact you (include time zone). If you have questions, please contact me at the number referenced above, or if you prefer you may e-mail me at the address shown above. For additional information, you may visit the IRS website [www.irs.gov/ep](http://www.irs.gov/ep). Thank you for your cooperation.

Sincerely,