

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Tax Period Ending:

Person to Contact/ID Number:

Telephone Number:

Office Hours:

Fax Number:

E-mail Address:

Dear Sir or Madam:

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

This letter has been sent to you because our records indicate you received a pension, annuity or individual retirement account distribution(s) in the year shown above. This compliance check is intended to verify the accuracy of information reported to us on Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*, and Form 1040, *U.S. Individual Income Tax Return* or Form 1040NR, *U.S. Nonresident Alien Income Tax Return*.

Section 72(t) of the Internal Revenue Code provides rules governing early distributions from qualified retirement plans before a participant reaches age 59 ½. Under section 72(t), there is an additional tax imposed equal to 10% of the amount of the early distribution that is includable in gross income. Our records indicate you received an early distribution that you may have been required to report on Form 5329 and/or on Form 1040 or 1040NR.

We are requesting that you provide additional information by completing the enclosed Request for Information. You may also furnish any other documents or clarifying materials that you believe will be helpful for us to review. Failure to provide this information could result in further action or examination of your Form 1040 or Form 1040NR. Please note there is a separate attachment for each Form 1099-R for which we are requesting information.

If you would like someone else to represent you during the 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. This form may be obtained through the Internet at www.irs.gov. A properly completed Form 2848 is important, as an Internal Revenue Agent can only discuss specific tax matters with you or an authorized representative.

Please provide the information requested within 45 days from the date of this letter. If you have any questions about this letter or need additional time to respond, please contact me at the telephone number referenced above, or if you prefer you may e-mail me at the address shown above. We also request that you provide us a daytime telephone number where we can reach you, and the best time to contact you (including time zone).

You may obtain additional information about the Employee Plans Compliance Unit (EPCU), compliance checks, our current compliance projects, and a list of frequently asked questions by visiting the Internal Revenue Service website at www.irs.gov/ep. You may also obtain copies of U.S. federal income tax forms and information returns on www.irs.gov.

Thank you for your cooperation.

Sincerely,

Enclosure:
Request for Information