

Internal Revenue Service

Department of the Treasury

Name of Plan/Plan Number:

Taxpayer Identification Number:

Form Number:

Person to Contact/ID Number:

Telephone Number:

Tax Year(s) Ended:

Tax Deficiency:

Date:

CERTIFIED MAIL

Dear Sir or Madam:

We have enclosed a copy of our examination report explaining why we believe an adjustment of your tax liability is necessary.

If you accept our findings, please either file Form(s) 5330 with me, or sign and return the enclosed Form 870. Please return the Form(s) 5330 or Form(s) 870 with your payment within 30 days from the date of this letter to the address listed herein. We have enclosed a return envelope for your convenience.

If you do not agree with our findings, you may either send any information that you want us to consider or you may appeal your case. The enclosed Publication 1020, *Appeal Procedures Employee Plans Examinations*, explains how to appeal an Internal Revenue Service (IRS) decision. The enclosed Publication 1 includes information on your rights as a taxpayer, and the enclosed Publication 594 includes information on the IRS collection process.

You have the right to contact the office of the Taxpayer Advocate. Taxpayer Advocate assistance is not a substitute for established IRS procedures, such as the formal appeals process. The Taxpayer Advocate can not reverse a legally correct tax determination, nor extend the time, as fixed by law, that you have to file a petition in the U.S. Tax Court. The Taxpayer Advocate can, however, see that a tax matter not resolved through normal channels, gets prompt and proper handling. You may call toll-free 1-877-777-4778 to request Taxpayer Advocate assistance.

If we do not hear from you within 30 days from the date of this letter, we will assume that the proposed adjustment(s) to your tax return are correct. You will then receive a notice of tax deficiency followed by a final bill for the amount owed. At that point you may still contest the decision in court if you believe you do not owe the additional tax. Please note that interest will continue to accrue on the amount due until the deficiency is paid.

If you have any questions concerning this matter, please call the contact person at the telephone number shown in the heading of this letter. If you write, please include your telephone number and the best time for us to call if we need to contact you.

Thank you for your cooperation.

Sincerely,

Director, EP Examinations

Enclosure(s):

Revenue Agent Report (Form 886-A – Explanation of Items)

Publication 1

Publication 594

Publication 1020

Form 870

Form 5438

Return Envelope