

Internal Revenue Service

Department of the Treasury

Refer Reply to:

Group:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Date:

Dear

We received your election to participate in the settlement initiative under Announcement 2004-46 and have determined that you are not eligible to participate in this initiative for the following reason:

- You do not meet the eligibility requirements of Section 3 of Announcement 2004-46.
- You did not comply with the Required Procedures for Electing Participants under Section 4 of Announcement 2004-46.
- You failed to provide the following information:

If you have any questions, please contact

at the number provided above.

Sincerely,