

# IN-PERSON AUDIT

**Internal Revenue Service**  
**Small Business and Self-Employed**  
24000 AVILA ROAD  
M/S 5209  
LAGUNA NIGUEL CA 92677-9608

## Department of the Treasury

**Taxpayer Identification Number:**

**Tax Year:**

2008

**Form Number:**

1040

**Person to Contact:**

**Employee Identification Number:**

0141839

**Contact Telephone Number:**

949-389-4219

**Fax Number:**

949-389-5007

Date: July 19, 2010

Tax Year being Audited →

The Audit cover letter always includes important information on your particular audit including your SSN#, Form #, Period, and Person to contact.

You can FAX responses to the # listed. →

Dear

Your federal income tax return for the year shown above has been selected for examination. We examine tax returns to verify the correctness of income, deductions, exemptions, and credits.

### WHAT YOU NEED TO DO

Please call the individual listed above WITHIN 10 DAYS to schedule an appointment. Please call between the hours of 7:00 - 3:30 P.M. , Monday through Friday.

### ISSUES TO BE REVIEWED DURING THE EXAMINATION

Your examination will primarily be focused on the following issues:

1. Sch A - State and Local Income Taxes
2. Sch C1 - Gross Receipts
3. Sch C1 - Travel, Meals, & Entertainment Expenses
4. Sch C1 - Other Expenscs

The Issues to be Reviewed displays the areas that the IRS wants more documentation to prove. In this letter, the IRS is looking for documentation for Schedule C - Gross Receipts, Meals & Entertainment, Travel Expense, and Sch A - State and local taxes.

### WHAT TO BRING WITH YOU TO THE EXAMINATION

Attached to this letter is an Information Document Request that lists the items on your return to be examined and the supporting items you need to provide. Please include complete copies of your 2007 and 2009 individual income tax returns. You should organize your records according to the issues identified above. For additional information see the enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*.

### WHY THE INFORMATION DOCUMENT REQUEST IS IMPORTANT

It is important that you read and fully understand the attached Information Document Request. It lists the items you should bring with you to the appointment. To ensure an efficient examination and to save you time, please organize the requested items according to the issues identified above in this letter. If you have any questions or need additional guidance, please feel free to contact us.

### WHAT TO EXPECT AT THE EXAMINATION

The examination is scheduled to last approximately 4 hours. During the examination, I will review the information you provide. My goal is to complete your examination at the initial meeting. However, depending on the results of the initial meeting and the supporting items you provide, I may ask you to provide additional information or schedule a follow-up meeting. When the examination is completed, you may owe additional tax, be due a refund, or there may be no change to your return.

### WHO MAY COME TO THE EXAMINATION

If you filed a joint return, you and/or your spouse may attend. You may also have someone represent you at the examination. If you will not attend with your representative, you must provide a completed Form 2848, *Power of Attorney*, or Form 8821, *Tax Information Authorization*, by the start of the examination. You can obtain these forms from our office, from our web site, [www.irs.gov](http://www.irs.gov), or by calling (800) 829-3676.

### WHAT WILL HAPPEN IF YOU DO NOT RESPOND

If you do not respond to this letter, we will issue an examination report showing additional tax due. Therefore, it is to your advantage to call and schedule an appointment. If you are uncertain about the records needed or the examination process, we will answer your questions when you call to schedule your appointment.

Enclosures:  
Information Document Request  
Publication 1  
Notice 609