

**Internal Revenue Service  
Small Business and Self-Employed**

Date:

FEB 22 2013

**Department of the Treasury**

Taxpayer Identification Number:

Form:

1040

Tax Period(s) Ended:

201112

Person to Contact:

Contact Telephone Number:

Contact Fax Number:

888-724-1385

Employee Identification Number:

1022512

Last Date to Respond to this Letter:

MAR 24 2013

Dear

We have enclosed an examination report showing proposed changes to your tax for the period(s) shown above. Please read the report, and tell us whether you agree or disagree with the changes **by the date shown above**. (This report may not reflect the result of later examinations of partnerships, "S" Corporations, trusts, etc., in which you may have an interest. Changes to those accounts could also affect your tax.)

**What to Do if You Agree with the Proposed Changes**

If you agree with the changes proposed on the examination report, please take the following steps so that we may close your case:

1. Sign and date the enclosed agreement form. If you filed a joint return, both taxpayers must sign the form.
2. Make your check or money order payable to the **United States Treasury**. Enclose payment for tax, interest and any penalties due. You can call the person identified above to determine the total amount due as of the date you intend to make payment.
3. Return the signed agreement form and payment to us at the address referenced in the *Where to Send Your Response* section of this letter. If you pay the full amount due now, you will limit the amount of interest and penalties charged to your account.

**What to Do if You Are Unable to Pay**

If you agree with our findings, but can only pay part of the bill, please call the person identified above to discuss different payment options.

We may ask you to complete a collection information statement so that we can determine your payment options, such as paying in installments. You can also write to us or visit your nearest IRS office to explain your circumstances.

If you do not enclose payment for the additional tax, interest, and any penalties, we will bill you for the unpaid amounts. If you are a "C" Corporation, Section 6621(c) of the Internal Revenue Code provides that an interest rate 2% higher than the standard rate of interest will be charged on deficiencies of \$100,000 or more.

**What to Do if You Do Not Agree with the Proposed Changes**

If after reviewing the proposed changes on the examination report you do not agree, you may request a meeting or telephone conference with the supervisor of the person identified in the heading of this letter. If you still do