



**Department of the Treasury
Internal Revenue Service**

PO Box 9002
Holtsville, NY 11742-9002



Date:

October 20, 2014

Taxpayer identification number:



Form:

Form 1040

Tax period(s) ended:

December 31, 2012

Person to contact:



Contact telephone number:

1-866-897-0

Contact hours:

8:00am-3:30pm EST

Contact fax number:

1-855-234-2

Proposed Tax Adjustment

Why you are receiving this letter

We have not received a response to Letter 5044 sent to you on August 25, 2014. Without a response from you, we can't verify the gross receipts reported on your tax return. As a result, we are proposing changes to your tax return as listed in the Explanation of Adjustment at the end of this letter.

What you need to do

1. Review the proposed changes to your tax return and determine if you agree or disagree.
 - a. If you agree, check box A on the enclosed Form 14431, *Response to Proposed Adjustment(s)*, and sign the form.
 - b. If you do not agree, check box B on the enclosed Form 14431 and sign the form. Additionally,
 - Please provide a written response explaining what you do not agree to, or
 - You can file an amended tax return and enclose a written explanation of the changes made, or
 - You can submit an appeal to the proposed assessment. The enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, provides information if you want to appeal our decision.
 - c. Always include a completed Form 14431 with your written response to us. Attach any signed statement and copies of documents behind that form.
2. Provide your response within 30 days from the date of this letter. If you need more time, call the phone number listed above to request an extension of time.
3. Review your rights in the enclosed Publication 3498-A.



Letter 5042 (Rev. 4-2014)

Catalog Number 59967C