

## Internal Revenue Service

## Department of the Treasury

Letter Number: 3164 K (DO)

Letter Date:

Social Security Number or  
Employer Identification Number:

For Assistance You May Call Us At:

Person to Contact:

Employee Identification Number:

Dear

We are processing your request for a ruling or determination. Generally, our practice is to deal directly with a taxpayer or a taxpayer's duly authorized representative. However, we sometimes talk with other persons, for example when we need information that the taxpayer has been unable to provide, or to verify information we have received.

We are writing to tell you that we may contact other persons. If we do contact other persons we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue until we make a final ruling or determination on your request.

If you have any questions regarding this letter or wish to request a list of contacts, please do not hesitate to contact the employee listed above. However, **you are not required to respond to this letter.**

Sincerely,