

APPENDIX - IRS LETTERS AND NOTICES

Letter 915(DO) - 30-Day Letter from District Office

Internal Revenue Service
District Director

Department of the Treasury

Date:

Taxpayer Identification Number:

Form:

Tax Period(s) Ended:

Person to Contact:

Contact Telephone Number:

Employee Identification Number:

Refer Reply to:

Last Date to Respond to this Letter:

Dear

We have enclosed two copies of our examination report showing the changes we made to your tax for the period(s) shown above. Please read the report and let us know whether you agree or disagree with the changes. (Our report may not reflect the results of later examinations of partnerships, S Corporations, trusts, etc., in which you have an interest. Changes made to their tax returns could affect your tax.

IF YOU AGREE with the changes in the report, please sign, date, and return one copy to us by the response date shown above. If you filed a joint return, both taxpayers must sign the report. If you owe more tax, please include payment for the full amount to limit penalty and interest charges.

IF YOU CAN'T PAY the full amount you owe now, pay as much as you can. If you want us to consider an installment agreement, please complete and return the enclosed Form 9465, *Installment Agreement Request*. If we approve your request, we will charge a \$43 fee to help offset the cost of providing this service. We will continue to charge penalties and interest until you pay the full amount you owe.

IF YOU DON'T AGREE with the changes shown in the report, you should do one of the following by the response date shown above:

- Mail us any additional information you'd like us to consider
- Discuss the report with the examiner
- Discuss your position with the examiner's supervisor
- Request a conference with an Appeals Officer, as explained in the enclosed Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*

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IF YOU DON'T TAKE ANY ACTION by the response date shown above, we will process your case based on the information shown in the report. We will send you a statutory notice of deficiency that allows you 90 days to petition the United States Tax Court. If you allow the 90-day period to expire without petitioning the tax court, we will bill you for any additional tax, interest, and penalties.

We have enclosed Publication 1, *Your Rights as a Taxpayer*. If additional tax is due, we have also enclosed Publication 594, *The IRS Collection Process*, for your information.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter. If you write, please include your telephone number and the best time for us to call in case we need more information. We have enclosed an envelope for your convenience.

Thank you for your cooperation.

Sincerely yours,

District Director

Enclosures:
Examination Report (2)
 Form 9465
Publication 1
Publication 5
 Publication 594
Envelope

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