



Department of the Treasury  
Internal Revenue Service

Date:

Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Contact telephone number:

Contact fax number:

Employee ID number:

Response due date:

Dear [Taxpayer]:

In order for us to forward your case to the Office of Appeals (Appeals), you must provide the items requested in this letter by the **response due date** listed above.

If you don't provide the requested items by the **response due date**, we'll process your case based on the proposed changes and send you a notice of deficiency. The notice normally gives you 90 days to either agree to the deficiency or file a petition with the United States Tax Court. If you petition the Tax Court, you'll generally have the opportunity for a pretrial settlement. If you can't reach a settlement agreement, the case will be heard in court. If you don't file a petition during the 90-day period after you receive the notice of deficiency, we'll assess the amount on the notice of deficiency, and you'll have to pay the full amount you owe or make payment arrangements.

Thank you for your cooperation.

Sincerely,

[Name]

[Title]

Enclosures:

Envelope

Protest / Small Case Request

Publication 5

FOIA Request