

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

11166 Fairfax Boulevard
Fairfax VA 22030

Date: March 17, 2009

Leesburg VA 20176

Department of the Treasury

Taxpayer Identifying Number:

- -

Form:

1040

Tax Period(s):

200712

Response Date:

March 27, 2009

Person to Contact:

Contact Hours:

8:00AM - 4:00PM

Contact Telephone Number:

() -

Fax Number:

() -

Employee Identification Number:

Dear & :

Your federal return for the period(s) shown above has been selected for examination.

What You Need To Do

Please call me on or before the response date listed at the top of this letter. I can be contacted at the telephone number and times provided above.

What We Will Discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documentation I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to expand or contract the list of items. If this should occur, I will advise you of the change.

- Schedule A - All Employee Business Expenses
- Schedule A - All Miscellaneous Expenses
- All Schedule C's - Gross Profit
- Schedule C - Depreciation
- Schedule F - Sales
- Schedule F - All Expenses

Someone May Represent You

You may have someone represent you during any part of this examination. If you want someone to represent you, please provide me with a completed Form 2848, *Power of Attorney and Declaration of Representative*, at our first appointment.

If you prefer, you may mail or fax the form to me prior to our first appointment. You can get this form from our office, or from our web site at www.irs.gov, or by calling 1-800-829-3676. If you decide that you wish to get representation after the examination has started, we will delay further examination activity until you can secure representation.

Your Rights As A Taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*. We encourage you to read the Declaration of Taxpayer Rights found in Publication 1. This publication discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

Thank you for your cooperation, and I look forward to hearing from you on or before the response date.

Sincerely,

Internal Revenue Agent

Enclosures:
Publication 1
Notice 609
information Document Request

Form 4564	Department of the Treasury Internal Revenue Service Information Document Request	Request Number 1
To: &	Subject: Form 1040 for 2007	
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It is important that you provide the information requested below at the initial interview. It will permit the examination to be completed as soon as possible. Thank you for your cooperation. The information to be provided is:

1. Financial statements for the Schedule C business for the year 2007, if one was prepared.
2. Any schedules or workpapers that reconcile the tax return to the books and records.
3. If you plan to be represented by your tax preparer or other representative, a completed Power of Attorney Form 2848, signed by you, your spouse and your representative.
4. All W-2, W-4 and 1099 issued by you or your Schedule C business for 2007.
5. All W-2, K-1 and 1099 received by you or your Schedule C or E business for 2007.
6. **Form 1040, page 1 - Alimony paid**
 - Copy of divorce decree, separate maintenance agreement or other instructions that specify the basis for alimony payments.
 - Current name, address, and Social Security Number of divorced or separated spouse.
 - Cancelled checks or receipts to verify payments you made. If alimony payments were not made directly by you, furnish documents showing source, (e.g. insurance policy, endowment or annuity contract, etc.).
7. **Schedule A - Interest Expenses**
 - Verification of the debt (e.g. loan papers, promissory notes, etc).
 - Proof interest expenses were incurred in the taxable year. Payment books for installment purchases or purchase contract and cancelled checks, receipts, or other evidence of payments made.
 - Proof that loan was from a debtor/creditor relationship and not from a gift. A written legal and binding agreement between two parties (e.g. land contract, notarized papers, etc.).

	Information due by	At next appointment	Mail in
FROM:	Name and Title of Requester	Employee ID:	Date
	Internal Revenue Agent		3/17/2009
	Office Location: 11166 Fairfax Boulevard Suite #500 Fairfax, VA 22030	Phone: () - Fax: () -	Page 1

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- Provide the debt instrument that shows the receipts or statements from creditors amount of interest paid and names of payees (e.g. mortgage statement, Form 1098, including land contracts, written proof of interest paid by taxpayer on the loan, etc.).
- Statement from broker to show investment interest.
- If home mortgage, then provide statement that indicated who the payment was made to, if other than a financial institution (i.e., amortization statement).
- If home mortgage loan was refinance, debt instrument showing amount refinanced.

8. Schedule A - Taxes paid

- Cancelled checks or receipts for state income taxes paid.
- Verification of legal ownership of the property.
- Cancelled checks, mortgage statements or receipts for real and personal taxes paid.
- A copy of the settlement statement, if real property was sold or purchased during the year.
- Identification of any special assessments deducted as taxes, and an explanation of their purpose.
- Copy of property tax bill.
- Documentation for any property tax rebates or refunds.

9. Schedule A - Miscellaneous Employee Business Expenses

- Statement from your employer showing reimbursement policy (or statement that there is no reimbursement policy); amount and kind of expense reimbursed, charged, or provided; specific expenses not covered by reimbursement policy; territory assigned to you, dates and locations of temporary jobs, and a brief outline of your duties; your employer should also state whether or not reimbursement is included on your W-2 as Wages, Tips, or Other Compensation.
- Copies of expense vouchers submitted to your employer.
- Logs, diaries, or other records of expenses not reimbursed by your employer.

Please bring the items listed below which apply:

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Automobile Expenses

- Repair receipts, inspection slips, or any other records showing total mileage for the year.
- Log books and other records verifying the business mileage claimed.
- If you did not keep a log or other formal record of your business mileage, reconstruct the business use of the vehicle, including current mileage reading on the vehicle used for business purposes, mileage reading on the vehicle when you acquired it, the mileage reading for January 1 and December 31 of the years being audited, and mileage distance between your residence and your business location. Also, bring an appointment book or calendar of your business activities during the year.
- If you claimed actual expenses, bring paid bills, invoices, and cancelled checks for your automobile expenses including gas, oil, tires, repairs, insurance, interest, tags and taxes.
- For depreciation of actual expenses, provide a bill of sale or other verification to establish the cost or other basis of the vehicle, including the trade-in of another vehicle.

Entertainment, Meals, Gifts and Other Expenses

- Records and receipts for entertainment expenses you claimed. These records must have been made timely and must show the names and business relationship of the persons entertained, the purpose of the entertainment, the place where the entertainment occurred, the date of the entertainment, and the amount of the expenditure.
- For entertainment facilities, records showing expenses incurred, and total use and business use of the facility if you maintained it, in addition to the information requested in the paragraph above.
- For business gifts: records and receipts showing the cost of the gifts you provided, the persons to whom the gifts were made, and their business relationship.
- Receipts and other records for meals claimed.

Travel, Lodging and Other Expenses

- Itinerary of business trips away from home (e.g. conventions, training, etc.).

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- Transportation tickets, receipts, cancelled checks, etc., to substantiate the expenses claimed.
- Verification of the number of days away from home overnight for business purposes. Receipts and any other records for meals and actual lodging.
- Brochures, activity schedules, agendas, etc., for all conventions, cruises or meetings.
- Proof of how this travel was related to your business.

Business Use of Home

- Provide documentation as to what method was used to determine business percentage and allocation of expense.
- Commonly used method to determine the business percentage: divide the area (length multiplied by width) used exclusively for business by the total square footage of your home.
- Cancelled check and/or receipts to verify expenses incurred such as mortgage interest statement, property tax, insurance and utility bills.
- Provide records to support the cost basis if depreciation is part of the computation (e.g. closing documents from escrow papers for the purchase of the home and property tax statements).
- Documentation (e.g. receipts, cancelled checks and sales invoices) verifying office supply expenses, rent, utilities and business phone line.
- Appointment book to identify exclusive and regular customer/client contact, if any.

Education Expenses

- Documents such as transcripts, course descriptions, catalog, etc., showing period of enrollment in educational institution, principal subjects studied, and description of educational activity.
- Cancelled checks and receipts to verify amounts you spent for tuition and books, meals and lodging while away from home overnight for educational purposes, travel and transportation, and other educational expenses.
- Statement(s) from your employer explaining whether the education was necessary for you to keep your job, salary, or status; how the education helped maintain or improve skills needed in your job; how much education expense

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reimbursement you received, identified by kind of expenses; type of certificate and subjects taught, if a teacher.

- Complete information about any scholarship or fellowship grants, including amounts you received during the year.

Union & Professional Dues

- Documents such as invoices, checks, and W-2 and description of the dues paid.

Professional Subscriptions

- Documents such as invoices and checks for subscriptions paid.
- Explanation of how the expense related to your employment, and a description of the subscription.

Cellular Phone Expenses

- Explanation of how the expense related to your employment.
- Statement from your employer that the expense was required; a description of the reimbursement policy; and the amount reimbursed or allowance paid.
- Cancelled checks and receipts verifying the expense.

10. Schedule A - Miscellaneous Non - Employee Business Expenses

Legal, Tax, Accounting & Investment Counsel Fees

- Invoices, cancelled checks, receipts, and statements showing amount of payment and purpose of expense for all legal fees paid.
- Invoices, cancelled checks, receipts, and statements showing amount of payment and purpose of expense for all tax consultation and preparation fees paid.
- Invoices, cancelled checks, receipts, and statements showing amount of payment and purpose of expense for all investment counseling and consulting fees paid.

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Schedule C

For the items in Schedule C, please use the following numbers to identify the schedules:

- C-1 - for
- C-2 - for Trading
- C-3 - for Sales of
- C-4 - for

11. Schedule C - Gross Receipts (all Schedule C's)

- All bank statements, for all personal and business accounts from December 1, 2006 through January 31, 2008.
- All statements from savings, investment and retirement accounts from December 1, 2006 through January 31, 2008.
- Your original accounting books and records, i.e. general ledger and cash receipts and payable journals for 2007.
- Documentation of all non-taxable sources of income such as the proceeds of loans, gifts, inheritance or tax exempt interest.
- Purchase invoices or closing statements covering acquisition and disposition of capital items, business and personal. This includes real estate, automobiles, machinery and equipment.
- Documents reconciling all return and allowances, including the reason for the deduction.

12. Schedule C- Depreciation Expenses (for C-1)

- Date when assets were first placed service (e.g. copy of depreciation schedule (tax return for that particular year), etc.) and subsequent year depreciation schedules.
- Purchase invoices, settlement sheets, receipts and any other evidence to verify ownership of the assets. You should also be able to provide the date you first placed the asset in service and began taking depreciation by providing a copy of the tax return indicating when the property was placed in service.

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- A computation of how the depreciable basis was determined if different from the cost basis of the assets. This includes the actual proof of the amount paid and date for the asset and/or improvements to the asset.
- Records, logbooks, etc. showing total business and personal use of the depreciable assets. If the asset had any personal use, please provide written documentation of how you determined the amount of business use vs. the amount of personal use. We need to have you establish that you did place the asset in service. We also need to have documentation (receipts, invoice, contracts, etc) that show the amount paid and the date. If the Section 179 deduction includes improvements, repairs, adjustments to the original purchase price, please provide documentation showing the date and amount.
- Cancelled checks and/or receipts for capital improvements. If the basis of the asset you are depreciating includes any improvements, additions or adjustments, please provide proof of the amount and the date. This can include, but is not limited to, actual receipts, contracts, work orders with proof of payment or any other type of documentation. Cancelled checks will be considered, but we must see a clear connection to the asset being depreciated.

13. Schedule C—insurance Expense (for C-1)

- All insurance policies for which you deducted premiums paid.
- Cancelled checks, bills or invoices for insurance expenses paid or owed.

14. Schedule C - Interest Expenses (for C-1 and C-2)

- Verification of the debt (e.g. loan papers, promissory notes, etc).
- Proof interest expenses were incurred in the taxable year. Payment books for installment purchases or purchase contract and cancelled checks, receipts, or other evidence of payments made.
- Proof that loan was from a debtor/creditor relationship and not from a gift. A written legal and binding agreement between two parties (e.g. land contract, notarized papers, etc.).
- Provide the debt instrument that shows the receipts or statements from creditors amount of interest paid and names of payees (e.g. mortgage statement, Form 1098, including land contracts, written proof of interest paid by taxpayer on the

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- loan, etc.).
- Statement from broker to show investment interest.
- If home mortgage, then provide statement that indicated who the payment was made to, if other than a financial institution (i.e., amortization statement).

15. Schedule C - Legal and Professional Expenses (all Schedule C's)

- Accounting records detailing the expense deducted.
- Cancelled checks, invoices and/or receipts to verify the expense claimed.
- Brief description of expense incurred and the business purpose.
- Statement from the attorney of the service provided.
- Copies of Forms 1099-MISC furnished to the service providers.

16. Schedule C - Office Expense (for C-1 and C-2)

- Cancelled checks, bills, and receipts to verify office expenses claimed on the return.

17. Schedule C - Rent or Lease Expense (for C-1)

- Copies of leases or rental agreements, cancelled checks, and statements for rent paid or owed during the year.

18. Schedule C - Repairs & Maintenance Expense (for C-1)

- Cancelled checks, receipts, contracts, and invoices for repairs and maintenance.
- For large repairs, description of the nature of the repairs.

19. Schedule C - Supplies Expense (for C-1, C-2 and C-3)

- Copies of cancelled checks, invoices, receipts, and statements to show the amount paid and to whom the amount was paid. If the payment was made to a company that sells a variety of items, then a receipt will be needed to show exactly what was purchased and the cost of the item(s).

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- If various items and/or supplies were purchased together, please provide an itemized list and be prepared to verify each item on the list with back-up documentation. For example, a detailed receipt, invoice, statement, etc.
- If the expense includes payments made on a regular basis for services or products, then provide a copy of the contract or agreement detailing the services performed or products used.
- Copy of bills showing the name of person responsible for payments and the address where the service is provided.

20. Schedule C - Taxes and Licenses (for C-1 and C-2)

- Cancelled checks, receipts and other statements to verify the amount of taxes and licenses deducted as business expense. Include real estate and personal property tax statement showing on which property the taxes were assessed.
- Copy of employment tax returns (W-2, 940, 941, etc.) for federal and state, if employment taxes are deducted.
- Copy of all state sales tax returns filed for the year, if applicable.

21. Schedule C - Travel Expenses (for C-1 and C-3)

- Itinerary of business trips away from 110me (e.g. conventions, training, etc.).
- Transportation tickets, receipts, cancelled checks, etc., to substantiate the expenses claimed.
- Verification of the number of days away from home overnight for business purposes. Receipts and any other records for meals and actual lodging.
- Brochures, activity schedules, agendas, etc., for all conventions, cruises or meetings.
Proof of how this travel was related to your business.

22. Schedule C - Meals & Entertainment Expenses (for C-1, C-3 and C-4)

- Records and receipts for meals and entertainment expenses you claimed. These records must have been made timely and must show the names and business relationship of the persons entertained, the purpose of the entertainment, the place where the entertainment occurred, the date of the entertainment, and the amount of the expenditure.

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- For entertainment facilities, records showing expenses incurred, and total use and business use of the facility if you maintained it, in addition to the information requested in the paragraph above.
- For business gifts: records and receipts showing the cost of the gifts you provided, the persons to whom the gifts were made, and their business relationship.
- Receipts and other records for meals claimed.

23. Schedule C - Utilities (all Schedule C's)

- Verification of amount paid for utilities expense. (e.g., cancelled checks, receipts, invoices, etc.)
- Copy of bills showing the name of person responsible for payments and the address where the service is provided.

24. Schedule C - All Other Expenses as Detailed in all the Schedule C's

- Accounting records detailing the expenses deducted.
- Copies of cancelled checks, invoices, receipts, and statements to show the amount paid and to whom the amount was paid. If the payment was made to a company that sells a variety of items, then a receipt will be needed to show exactly what was purchased and the cost of the item(s). These records should be organized into the same categories as shown on your Schedule C.
- Copies of any payroll tax returns, information documents such as Forms 1099, and W-2's filed for the tax year.
- If various items and/or supplies were purchased together, please provide an itemized list and be prepared to verify each item on the list with back-up documentation. For example, a detailed receipt, invoice, statement, etc.
- If the expense includes payments made on a regular basis for services or products, then provide a copy of the contract or agreement detailing the services performed or products used.
- Copy of bills showing the name of person responsible for payments and the address where the service is provided.

Schedule F

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25. Schedule F - Car and Truck Expenses

- Log books and other records verifying the business mileage claimed.
- If you did not keep a log or other formal record of your business mileage, reconstruct the business use of the vehicle, including current mileage reading on the vehicle used for business purposes, mileage reading on the vehicle when you acquired it, the mileage reading for January 1 and December 31 of the years being audited, and mileage distance between your residence and your business location. Also, bring an appointment book or calendar of your business activities during the year.
- If you claimed actual expenses, bring paid bills, invoices, and cancelled checks for your automobile expenses including gas, oil, tires, repairs, insurance, interest, tags and taxes.
- For depreciation of actual expenses, provide a bill of sale or other verification to establish the cost or other basis of the vehicle, including the trade-in of another vehicle.
- Repair receipts, inspection slips, or any other records showing total mileage for the year.

26. Schedule F - Custom hire and Machine Work

- Copies of all Forms 1099 for machine hire expenses paid.
- If Forms 1099 were not issued to individuals who were paid for machine work, provide names, addresses, and Social Security numbers of those individuals.
- Cancelled checks, invoices, and any other records to verify the amounts paid.

27. Schedule F - Depreciation Expenses

- Date when assets were first placed service (e.g. copy of depreciation schedule (tax return for that particular year), etc.) and subsequent year depreciation schedules.
- Purchase invoices, settlement sheets, receipts and any other evidence to verify ownership of the assets. You should also be able to provide the date you first placed the asset in service and began taking depreciation by providing a copy of the tax return indicating when the property was placed in service.

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- A computation of how the depreciable basis was determined if different from the cost basis of the assets. This includes the actual proof of the amount paid and date for the asset and/or improvements to the asset.
- Records, logbooks, etc. showing total business and personal use of the depreciable assets. If the asset had any personal use, please provide written documentation of how you determined the amount of business use vs. the amount of personal use. We need to have you establish that you did place the asset in service. We also need to have documentation (receipts, invoice, contracts, etc) that show the amount paid and the date. If the Section 179 deduction includes improvements, repairs, adjustments to the original purchase price, please provide documentation showing the date and amount.
- Cancelled checks and/or receipts for capital improvements. If the basis of the asset you are depreciating includes any improvements, additions or adjustments, please provide proof of the amount and the date. This can include, but is not limited to, actual receipts, contracts, work orders with proof of payment or any other type of documentation. Cancelled checks will be considered, but we must see a clear connection to the asset being depreciated.

28. Schedule F - Gasoline & Fuel

- Cancelled checks and receipts for gas, fuel and oil expenses.
- Documentation that the amount of the Gas Tax Credit claimed was also reported as income.

29. Schedule F - Repairs & Maintenance Expense

- Cancelled checks, receipts, contracts, and invoices for repairs and maintenance.
- For large repairs, description of the nature of the repairs.

30. Schedule F - Supplies

- Copies of cancelled checks, invoices, receipts, and statements to show the amount paid and to whom the amount was paid. If the payment was made to a company that

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sells a variety of items, then a receipt will be needed to show exactly what was purchased and the cost of the item(s).

- If various items and/or supplies were purchased together, please provide an itemized list and be prepared to verify each item on the list with back-up documentation. For example, a detailed receipt, invoice, statement, etc.
- If the expense includes payments made on a regular basis for services or products, then provide a copy of the contract or agreement detailing the services performed or products used.
- Copy of bills showing the name of person responsible for payments and the address where the service is provided.

31. Schedule F - Taxes and licenses

- Cancelled checks, receipts and other statements to verify the amount of taxes and licenses deducted as business expense. Include real estate and personal property tax statement showing on which property the taxes were assessed.
- Copy of employment tax returns (W-2, 940, 941, etc.) for federal and state, if employment taxes are deducted.
- Copy of all state sales tax returns filed for the year, if applicable.

32. Schedule F - Utilities

- Verification of amount paid for utilities expense. (e.g., cancelled checks, receipts, invoices, etc.)
- Copy of bills showing the name of person responsible for payments and the address where the service is provided.

33. Schedule F - All Other Expenses as Detailed in Schedule F

- Accounting records detailing the expenses deducted.
- Copies of cancelled checks, invoices, receipts, and statements to show the amount paid and to whom the amount was paid. if the payment was made to a company that sells a variety of items, then a receipt will be needed to show exactly what was purchased and the cost of the item(s). These records should be organized into the same categories as shown on your Schedule F.

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