



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
401 West Peachtree Street NW
Stop 504-D
Atlanta, GA 30308-3539



Date:
08/29/2023
Taxpayer ID number:
[REDACTED]
Form:
[REDACTED]
Tax periods:
[REDACTED]
Person to contact:
[REDACTED]
Employee ID number:
[REDACTED]
Contact telephone number:
[REDACTED]

Dear [REDACTED]:

Your employment tax return for the year(s) or period(s) shown above has been selected for examination. I have scheduled the following appointment to meet with you regarding this examination.

Date: November 2, 2023

Time: 9:00 am

Place: [REDACTED]

What you need to do

Please call me on or before September 12, 2023, to confirm this appointment. You can reach me at the number shown above between the hours of 6:00 am - 2:30 pm. If this date and time is not convenient, please give me a call so that we can schedule a more convenient time.

We understand that the COVID-19 pandemic may present challenges that could impact your ability to effectively prepare for an examination. During our conversation we can discuss any concerns or questions you may have.

To reduce the amount of time spent on this examination, please have available the items listed on the attached Form 4564, Information Document Request, at our scheduled appointment. During our telephone conversation, we will talk about these items so if you have questions, feel free to ask.

Someone can 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, or Form 8821, Tax Information Authorization, at our first meeting or mail it to me prior to our first appointment. You can get these forms from our office, from our web site at www.irs.gov, or by calling 800-TAX-FORM (800-829-3676). If you decide you want to have someone represent you after the examination has started, we will delay further examination activity until you are able to 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 by September 12, 2023.

Sincerely,



Internal Revenue Agent

Enclosures:

Publication 1

Notice 609

Publication 5146

Form 4564

Department of the Treasury — Internal Revenue Service
Information Document Request

Request Number
1

To: (Name of Taxpayer and Company Division or Branch)

Subject

SAIN number

Submitted to:

Dates of Previous Requests (mmddyyyy)

None

Please return Part 2 with listed documents to requester identified below

Description of documents requested

Please call to confirm initial interview upon receipt.

The following information is being requested for the examination of [REDACTED] for the quarters ended [REDACTED]. The information requested will be used to verify the accuracy of the return and to determine whether:

- a) The Employee Retention Credit is applied correctly.

If you will be represented by a Power of Attorney, the Form 2848 Power of Attorney should include the following on Line 3 Tax Matters: **Income/Excise, Exempt Status, Employment, Unrelated Business Income Tax.**

Below is an example:

Description of Matter	Tax Form Number	Year(s)
Income/Excise, Exempt Status	990	2019 - 2023
Unrelated Business Income	990-T	2019 - 2023
Employment	941	2019 - 2023

You may list the current tax year/period and any tax years or periods that have already ended as of the date you sign the power of attorney. Check the box if the Power of Attorney is to be sent notices and communications. Indicate if all communication should go through the Power of Attorney or if they should receive copies only.

Please note that copies of the following maybe requested for the Service to keep.

- Payroll journal for calendar year [REDACTED] in excel format.
- Provide documentation that shows you were an 'Eligible Employer' as defined by CARES Act §2301(c)(2)(A). See Notice 2021-20 for further information. Ensure that your response includes all companies that are part of the aggregated group, if applicable. Provide one or more of the following appropriate items to substantiate employer eligibility:

Information Due By: **11/02/23**

At Next Appointment ☒

Mail in ☐

From:

Name and Title of Requester

Employee ID number

Date (mmddyyyy)

Office Location
401 W Peachtree St, Stop 504-D
Atlanta, GA 30308-3539

Telephone Number

Fax:

Information Document Request

Request Number

1

To: (Name of Taxpayer and Company Division or Branch)

Subject

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- a. Documentation that operations were fully or partially suspended due to orders from an appropriate governmental authority due to COVID-19, including a copy of the governmental orders specifying the duration of the suspension and your records identifying specific company operations that were/were not impacted by the orders and/or
 - b. Records showing Gross Receipts for each quarter of 2019, 2020 and 2021 to document that the business experienced a significant decline in gross receipts during the calendar quarter for which the ERC was claimed (i.e. income tax returns, state sales tax forms, etc.; show the quarter's inclusion in annual reporting as substantiation).
3. Provide documentation substantiating that you had 100 or fewer average full-time employees in 2019. If you are a member of an aggregated group, include employees for all related entities. See FAQ #50 COVID Credit FAQ (irs.gov) and Notice 2021-20 page 11 for further information.
- a. Provide an Excel spreadsheet that lists the Name, SSN, and amount of wages for employees who were paid wages for which the Employee Retention Credit was claimed. Include the dates (i.e., time span from date to date) for which the credit is claimed. Identify whether the employee was eligible to telework. If applicable, include the allocated qualified health plan expenses for each employee. This spreadsheet should provide the qualified wages by employee; the total must equal qualified wages used for the credit and should show that amounts have not exceeded the total credit allowed, by employee, for
 - b. The spreadsheet should clearly identify any related employees who received wages included in the Employee Retention Credit. For the definition of related employees see FAQ #59 at COVID-Credits (irs.gov) and Notice 2021-20 page 14. Also see Notice 2021-49.
4. Please provide the documentation/workpaper used to determine the amount of qualified health plan expenses that you used for the Employee Retention Credit (if applicable)
5. Provide a copy of Worksheet 1 (or similar worksheet(s)) used to compute the Employee Retention Credit and any other supporting documents that substantiate and reconcile to the amount included on your Form
6. Please provide the following information, if you applied for the Payroll Protection Program (PPP) through the Small Business Administration (SBA)? If yes, did you apply for and receive forgiveness of the PPP loan? If yes:
- a. Please provide a complete copy of all Forms 3508 and any forgiveness letters, documents, etc. received from the loan provider and/or SBA.

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Employee ID number

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Atlanta, GA 30308-3539

Telephone Number

Fax:

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- b. Provide an Excel spreadsheet showing your computation of the amount of the loan used for PPP payroll costs and reconcile to the total amount forgiven. Clearly distinguish wages used for PPP and for your ERC calculation on this spreadsheet. [An example spreadsheet is attached – this is a sample format to show your PPP forgiveness computation and the interplay between the wages used by PPP and the ERC computation. This should be prepared by employee, as shown in the sample spreadsheet.]
- c. Please show how much of the loan was used for each (payroll costs, interest, rent, utilities).
7. Provide copies of any submitted Forms 7200, Advance Payments of Employer Credits due to COVID 19.
8. Credits such as the COBRA premium assistance, IRC 41 (Increasing Research Activities), 45A (Indian Employment Credit), 45P (Employer Wage Credit for Employees who are Active-Duty Members of the Uniformed Services), 45S (Employer Credit for Paid Family and Medical Leave), and 51 (Work Opportunity Credit) on your income tax return impact the ERC computation. Explain how you addressed the wages used for these credits in your ERC computation (e.g., explain whether there is overlap and identify the wages that overlap (by person)).
9. Please provide records to show that the income tax deduction was reduced by the amount of the ERC credit claimed. If not, please explain.
10. For each of the taxable quarters included in the [redacted] tax years for which you claim entitlement to the employee retention credit (ERC), state whether you are considered to have related entities and would be treated as a single employer under section 52(a) or (b) of the Code, or section 414(m) or (o) of the Code.
- a. If your entity is considered to have related entities under section 52(a) or (b) of the Code, or section 414(m) or (o) of the Code, identify by name and EIN each of the related entities.
- b. List all entities you considered in making a determination as to whether you are considered to be related to such entity.
- c. For each entity you considered in making your determination, describe how it is organized under applicable state law (for example, nonprofit corporation, trust, limited liability company, unincorporated association, corporation sole, other, etc.) and what documentation, if any, has been filed with the state to establish the entity.
- d. State whether there is common ownership interests in each entity, identifying any individuals or entities having common ownership and the percentage of such ownership.

Information Due By: **11/02/23**At Next Appointment ☒Mail in ☐**From:**

Name and Title of Requester

Employee ID number

Date (mmddyyyy)

Office Location
401 W Peachtree St, Stop 504-D
Atlanta, GA 30308-3539

08292023

Telephone Number

Fax:

Department of the Treasury — Internal Revenue Service
Information Document Request

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Description of documents requested

- e. State whether each entity has a separate EIN.
- f. Describe any financial relationship between the entities, including whether the organizations share any debts and liabilities or sources of funding.
- g. State whether your employees participate in the same employee benefit plans (for example, health and retirement)?
- h. State whether you are aggregated with any other entity as an applicable large employer for purposes of the employer shared responsibility provisions of the Affordable Care Act? If so, identify the name(s) of the entities you are aggregated with.
- i. Describe any relationship you may have with any entities identified.
- j. State whether there are employees providing services to or on behalf of multiple entities? If so, are these employees paid from one or multiple entities and how are payroll taxes filed?

11. For each of the taxable quarters in [REDACTED], state whether you are considered a large eligible employer who averaged more than 500 employees during 2019 (either individually or as an aggregated entity as part of entity). If you believe you are not considered a large employer, provide a detailed explanation of why you believe it is a small employer (averaging less than 500 employees during 2019)
12. For each tax period for which entitlement to the ERCs claimed have been paid, state whether your claim for entitlement to ERCs is based solely on wages paid to employees who were not performing services. If your claim is limited to wages paid to employees who were not performing services, provide the name(s) of the employee, the date(s) the employee was unable to perform services, the amount of wages they were paid for not performing services, along with substantiation establishing their inability to work due to a full or partial suspension of your trade or business.
13. Please provide a detailed description of your business and office locations, stating whether employees are regularly employed in a single location or housed in multiple locations. For each location where services are performed, provide the names of the workers for which you are claiming entitlement to ERCs and stating whether the services provided by each worker could have or were provided by telework or other means outside of the business location.
14. If your business operations were closed and could not continue operations during any regular business hours and you are claiming entitlement to ERCs for wages paid to workers who were not performing services during

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such closures, provide the dates, hours, names of workers and the amount of wages paid to the workers who did not perform services on the date(s) of business operation closures.

15. If you contend that staff shortages caused a full or partial shutdown of your operations. Please provide a copy of any governmental orders related to COVID-19 that specifically prohibited you from hiring personnel or other staff.
16. You contend that the inability for your Executives/employees to travel caused a full or partial shutdown of your operations. Please provide a copy of any governmental orders related to COVID-19 that specifically prohibited your Executives/Employees from travelling.
 - a. Identify the names of the Executives/Employees you contend were not able to travel due to a governmental order related to COVID-19.
 - b. For each employee who you contend was not able to travel, provide business records detailing the dates on which they travelled during 2019.
17. You contend that a governmental order related to COVID-19 that required your employees to socially distance, caused a full or partial suspension of your trade or business, provide a copy of any personnel handbooks, directives, emails, letters or other documents that discuss procedures implemented by you to comply with the government order.
18. State whether employees were permitted to telework during the period in which the government order was in effect.
 - a. If an employee was not permitted to telework, provide the name of the employee, the job duties, the dates services were provided in person, the reason(s) why they were not permitted to telework, along with an explanation of how that employee's presence at work under a social distancing mandate constitutes a full or partial suspension of your trade or business.
19. You contend that a governmental order related to COVID-19 that required your employees to wear masks, caused a full or partial suspension of your trade or business, provide a copy of any personnel handbooks, directives, emails, letters or other documents that discuss procedures implemented by you to comply with the government order.
 - a. State whether employees were able to perform their regular job duties while masked.

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- b. If an employee was not able to perform their regular job duties while masked, identify the name of the worker, their job title, the dates they were unable to perform their job duties, the work they did perform for which they were paid, the amount of wages paid to them, as well as an explanation of why the worker could not perform their job duties while masked.
- c. If employees were not able to perform their job duties due to masking, provide an explanation of how employee masking constitutes a full or partial suspension of your trade or business.
20. You contend that a governmental order related to COVID-19 that required you to sanitize your offices, caused a full or partial suspension of your trade or business, provide a copy of any personnel handbooks, directives, emails, letters or other documents that discuss procedures implemented by you to comply with the government order.
- a. State whether you complied with the order(s) by sanitizing your office(s) during or after regular business hours.
- b. Provide the office location, date(s), number of hours, and specific time period(s) your trade or business was closed for sanitization.
- c. If an office was closed for sanitization, state whether worker were permitted to telework or perform their services at other locations.
21. You contend that you were not able to conduct group meetings due to a governmental order related to COVID-19, state whether you complied with the order(s) by conducting group meetings by telephone, computer communication platform such as Zoom or Teams.
- a. If you were not able to conduct the group meeting as a result of the government order, provide a detailed explanation of the reasons why the inability to conduct group meetings constitutes a full or partial suspension of your trade or business.
- b. State whether your employees were able to perform services for your trade or business during the period you contend you were unable to conduct group meetings.
- c. If employees were not able to perform services for you because of a government order precluding in person meetings, identify the names of the workers, the amount of wages and the dates they were unable to perform their regular job duties as result of the inability to conduct group meetings.
22. Provide a copy of any personnel handbooks, directives, emails, letters, or other documents that discuss procedures implemented by you to comply with the government order.

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23. You contend your trade or business experienced a full or partial shutdown as a result of your transition from office to telework. Provide a copy of any directives, emails, letters or other documents that discuss your transition from office to teleworking.
- a. Specify the date you began transition from working in the office to when the transition was completed.
 - b. Provide a detailed explanation of why your transition from working in the office to telework caused a full or partial suspension of your trade or business.
24. You contend that your trade or business experienced a full or partial shutdown due to a government order that precluded you from training employees. Provide a copy of the government order you rely upon highlighting the provisions that prohibited you from training workers.
- a. State whether you are in the trade or business of providing training.
 - b. If you contend that you are in the trade or business of training, please provide the names of the clients for whom you provide training services.
 - c. If you contend that you are in the trade or business of providing training, provide documentary evidencing (including invoices, bill or other financial statements) of the receipt of income or loss as a result of your training trade or business.
 - d. If you are not in the business of conducting training, provide a detailed explanation of how you were unable to conduct training, the type of training that you were not able to conduct, as well as why that inability to conduct the training constitutes a partial or full suspension of your trade or business.
 - e. If you are not in the business of conducting training, provide a detailed explanation of each activity within your trade or business was not able to operate as a result of the inability to conduct training, the days and hours your trade or business was unable to operate, the names of the workers who were unable to perform services, the amount of wages paid to the workers who were unable to perform services and explanation of what services they provided if they were unable to perform their regular job duties suspended.

Note:

Documents will be reviewed the week of the onsite audit.

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IRS Secure messaging may be used with submission of Form 15314.

Electronic documents may be provided on a usb drive.

Requested items may be provided on a thumb drive, email, or faxed.

Please provide a cover sheet with each response, identifying the IDR number and question number(s) related to the response.

Once the examination is started there may be other years examined.

As a result of the examination of the above documents, additional records may be requested during the examination. If necessary, the examination may be expanded to include prior and/or subsequent years.

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Office Location
401 W Peachtree St, Stop 504-D
Atlanta, GA 30308-3539

Telephone Number

Fax:



Your Rights as a Taxpayer

Publication 1

This publication explains your rights as a taxpayer and the processes for examination, appeal, collection, and refunds. Also available in Spanish.

The Taxpayer Bill of Rights

1. The Right to Be Informed

Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

3. The Right to Pay No More than the Correct Amount of Tax

Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

4. The Right to Challenge the IRS's Position and Be Heard

Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

5. The Right to Appeal an IRS Decision in an Independent Forum

Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

6. The Right to Finality

Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

7. The Right to Privacy

Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections, and will provide, where applicable, a collection due process hearing.

8. The Right to Confidentiality

Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

9. The Right to Retain Representation

Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a Low Income Taxpayer Clinic if they cannot afford representation.

10. The Right to a Fair and Just Tax System

Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to

the Appeals Office of the IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.
- IRS certification to the State Department of a seriously delinquent tax debt, which will generally result in denial of a passport application and may lead to revocation of a passport.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative.

However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, 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 as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted. Your request can be made by telephone, in writing, or during a personal interview.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Taxpayer Advocate Service

TAS is an *independent* organization within the IRS that can help protect your taxpayer rights. We can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for our assistance, which is always free, we will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of the IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.



Department of the Treasury
Internal Revenue Service

Notice 609

(Rev. October 2013)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information about yourself, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. We ask for information to carry out the U.S. tax laws. We need the information to figure and collect the right amount of tax.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Sections 7601–7613 authorize us to examine books and records and ask questions to obtain information we need. Section 6109 and its regulations say that you must provide your identification number on what you file. Paid tax return preparers and electronic return originators are also required to provide their identifying numbers.

We may give the information to the Department of Justice to enforce the federal civil and criminal tax laws, and to other federal agencies as provided by law. We may also give it to cities, states, the District of Columbia, and to U.S. commonwealths or possessions to carry out their tax laws. We may give it to certain foreign governments under tax treaties they have with the United States. We may also disclose this

information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, the law says that you may be subject to penalties and interest, and in certain cases, criminal prosecution. If you do not provide required information, or provide false or fraudulent information, the law says that we may have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your return. This could make your tax higher or delay any refund. You may also be subject to additional interest, penalties, or criminal prosecution.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please visit our website at IRS.gov, or call or visit any Internal Revenue Service office.

TE/GE Secure Messaging Taxpayer Agreement
Authorization of Disclosure to Designated Users

This agreement is for the secure exchange of taxpayer data and other compliance-related information between the IRS and taxpayers through the use of the IRS Secure Message platform (Secure Messaging). To use Secure Messaging offered by the IRS with respect to the compliance activity for _____ (periods of compliance activity) of _____

(Taxpayer), Taxpayer agrees as follows:

1. The Taxpayer will send documents to the IRS and receive documents from the IRS by Secure Messaging rather than sending and receiving those documents by mail or fax. Secure Messaging may be used only for certain documents regarding the compliance activity of the Taxpayer.
2. The Taxpayer acknowledges that Secure Messaging is limited to some, but not all, communications from the IRS regarding the compliance activity, and that the Taxpayer has the responsibility to monitor several methods of communication (including mail, phone and other electronic methods), not just Secure Messaging, to communicate with the IRS and meet the Taxpayer's legal obligations.
3. To the extent the Taxpayer authorizes disclosure to third parties, the IRS will maintain a list of individuals for whom notification emails will be sent to indicate that the individual should log into Secure Messaging to review relevant electronic notices and communications from the IRS. Each individual (User) must be separately authorized by the Taxpayer to receive the Taxpayer's returns and compliance information. An executed Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, or other forms as required by the IRS (Authorization Form) must be received and accepted by the IRS before a User can access Secure Messaging.
4. The Taxpayer agrees to provide a List of Users (Appendix A) who will review and abide by the IRS Secure Messaging Terms of Service and IRS Secure Messaging Rules of Conduct while using Secure Messaging. These documents are available at www.irs.gov/TEGEconnect. The Taxpayer understands that these documents may be changed at any time and the IRS will notify the Taxpayer and all Users of any changes. The Taxpayer and User must accept these changes to continue using Secure Messaging. The Taxpayer understands that if the taxpayer or a User violates the terms of this agreement, IRS Secure Messaging Terms of Service, or IRS Secure Messaging Rules of Conduct, the Taxpayer and the User will no longer be allowed to access Secure Messaging.
5. The Taxpayer understands that the User's access to Secure Messaging is limited by the User's separate Authorization Form. If the compliance activity is expanded to include additional periods not listed on the executed Authorization Form, the IRS must receive and accept a new Authorization Form before allowing a User to receive information related to the additional periods. The IRS will provide information to the Taxpayer annually on how to revoke the authorization of a User and how to designate a new User.
6. The Taxpayer understands that this agreement is effective when signed by the Taxpayer and accepted by the IRS and will remain in effect for the duration of the compliance activity. The Taxpayer understands that it has the right to stop using Secure Messaging by properly notifying the IRS in writing that it no longer wishes to communicate electronically. This agreement can be terminated before it expires by the Taxpayer or the IRS with a 30-day advance notice.
7. The Taxpayer understands that its use of Secure Messaging does not convey any rights to it or to the Users, and further understands that its use of Secure Messaging is voluntary, optional and may be terminated at any time.
8. The Taxpayer understands that no part of Secure Messaging, including this agreement, will be construed as a waiver of any sovereign immunity of the United States Government.
9. The Taxpayer will pay its own costs and that of the Users associated with participating in Secure Messaging, including any costs for internet access, data and messaging rates, identity theft protection services, credit monitoring and identity monitoring services, identity recovery services, and identity theft insurance.

Name of taxpayer (type or print)

Name and title of individual signing agreement (include this individual in Appendix A)

Signature

Date

Appendix A

List of Users

List of users authorized by

Taxpayer name

Employer identification number

List of users (maximum of 5)

Name	POA*	Email Address	Telephone Number
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		
	<input type="checkbox"/>		

***Check the Power of Attorney (POA) box for each user who has previously provided a Form 2848, Power of Attorney and Declaration of Representative, or has a new Form 2848 attached to this agreement form.**

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, notify the sender immediately by telephone.



Secure Messaging

A new way to connect with IRS Tax Exempt & Government Entities (TEGE)

Wish there were a faster way to resolve your TEGE case?

IRS TEGE now has an easier method of communicating with taxpayers — **IRS Secure Messaging**. With this service, you (and your authorized representative, if applicable) will be able to send and receive messages and digital documents related to your TEGE case quickly and easily.



Visit irs.gov/TEGEconnect to enroll and get started.

Use IRS Secure Messaging to communicate with us online.



Here are good reasons to try it:

- ☒ Safe and secure
- ☒ Free and convenient
- ☒ Connect anytime from anywhere
- ☒ Avoid time on the phone
- ☒ Eliminate paper and postage



Visit irs.gov/TEGconnect to enroll and get started.