



Department of the Treasury
Internal Revenue Service
1973 North Rulon White Blvd.
Ogden, UT 84404

Date: 01/10/2003

XXXXXXXXXXXX
XXXXXXXXXX
XXXXXXXXXXXX

Taxpayer Identification Number:
XXXXXXXXXX

Form: 1040

Tax Period Ended and Tax Deficiency:

December 31, 2001 XXXXXXXX

Person to Contact:

XXXXXXXXXX

Employee Identification Number:

XXXXXXXXXX

Contact Telephone Number:

XXXXXXXXXX

Contact Hours: 5:30 PM – 11:00 PM

Mountain Standard Time

Refer Reply to: XXXXXXXX

Last Date to Respond to this letter:

November 29, 2003

Dear Mr. XXXXXXX:

WHY WE ARE SENDING YOU THIS LETTER

We have no record of receiving your federal income tax return for the year(s) shown above or the return(s) we received was not valid. We have figured the proposed tax and penalties based on information your employers, banks and other payers reported on Forms W-2, W-2P, 1099, etc. We explain the tax and penalties in the enclosed report.

WHAT YOU SHOULD DO IF YOU AGREE WITH THE REPORT

If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report along with payment for the total amount due. It is to your advantage to pay the total amount now since we will continue to charge interest until the amount you owe is paid in full. If you can't pay the full amount at this time, please call us to discuss how you can pay what you owe.

WHAT YOU SHOULD DO IF YOU DISAGREE WITH THE REPORT

If you don't agree with the tax and penalties and want us to reconsider this matter, you should provide the reason you didn't file a return and other related information you want us to consider.

Please respond within 30 days from the date of this letter. If we do not hear from you within this time frame we will issue a Notice of Deficiency. A Notice of Deficiency is a legal notice stating the amount of the proposed tax increase and penalties, and explaining your right to file a petition with the United States Tax Court.

If you decide to file a return at this time, please send it to the above address. To help us identify your case, please include this letter with your return. Be sure to include all supporting records. We have enclosed a copy of this letter for your records and an envelope for your convenience.

Letter 1862 (SC/CG) (Rev 12-2002)
Catalog Number 34762H

WHAT WILL HAPPEN IF YOU DON'T RESPOND

If you do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

WHY WE ARE ASKING FOR THIS INFORMATION

Under the Privacy Act of 1974, we must tell you that our legal right to ask for this information is Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. They say that you must furnish us with records of statements for any tax year that you are liable for, including the taxes your employer withheld.

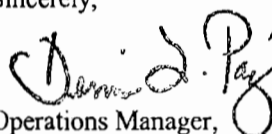
We ask for this information to carry out the Internal Revenue Tax laws of the United States and you are required to give us this information. We may give the information to the Department of Justice for civil and criminal litigation, other Federal agencies, states, cities and the District of Columbia for use in administering their tax laws.

WHAT TO DO IF YOU HAVE ANY QUESTIONS

We have enclosed Publication 1, Your Rights as a Taxpayer, Publication 5, Your Appeal Rights and How to Prepare a Protest If You Don't Agree, and Publication 594, Understanding the 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. Thank you for your cooperation.

Sincerely,



Operations Manager,
Exam SC Support

Enclosures:
Copy of this letter
Envelope
Examination Report (2)
Publication 1
Publication 5
Publication 594
Notice 609
Form 9465