

Internal Revenue Service
Small Business and Self-Employed

Department of the Treasury
165 Passaic Ave.
Fairfield NJ 07004

Date: 12/17/2010

Preparer Name:

Preparer PTIN:

Tax Year: 2010

Examiner:

Employee ID number:

To contact us: Phone:

Fax:

Dear

We are visiting tax return preparers to heighten awareness of preparer responsibilities and to ensure compliance with the IRS' tax return preparer requirements. Our records indicate you prepared tax returns for compensation in 2010. We are contacting you to schedule an appointment to review copies of the tax returns you prepared to verify your compliance with existing IRS rules.

WHAT YOU NEED TO DO

Please call the individual listed above **within 10 days** to schedule an appointment. Please call between the hours of 8 a.m. and 4:30 p.m., Monday through Friday.

WHAT YOU NEED TO HAVE AVAILABLE FOR THE APPOINTMENT

Please have available all tax forms you prepared in 2010. Please have all relevant documents, including but not limited to, worksheets, interview notes, correspondence, and a copy of the returns you prepared for your clients. If you prepare electronic tax returns, we will review your software set-up, your computer security procedures and your overall compliance with the IRS' e-filing requirements.

WHAT YOU CAN EXPECT AT THE VISIT

Initially, we will conduct an interview to determine your awareness of your responsibilities as a tax return preparer and your general compliance with the IRS' return preparer rules. If you are an e-file provider, we also may inquire about your compliance with IRS e-file requirements.

After the completion of the initial interview, the examiner will review a selected number of tax returns you prepared and the accompanying schedules and documentation. The examiner will be reviewing these tax returns to confirm you complied with the existing return preparer rules. A follow-up visit may be necessary if we are unable to conclude the review of your files during the initial visit. At the end of the review, we may impose penalties if we determine you are not in compliance. You may elect to have someone else on your staff participate in this visitation; however, it must be someone who can answer the questions regarding the preparation of the tax returns.

For further information see the enclosed Publication 1, *Your Rights as a Taxpayer*, and Notice 609, *Privacy Act Notice*.

WHAT WILL HAPPEN IF YOU DO NOT RESPOND

It is important to keep your appointment and to provide records. If you do not keep your appointment or provide the requested records, we will take actions to complete our review and may consider imposing penalties as permitted by law. If you are uncertain about the records needed or the visitation process, we will answer your questions when you call.

Sincerely,

Internal Revenue Agent

Enclosures:
Publication 1
Notice 609