

## Internal Revenue Service

## Department of the Treasury

Date:

Taxpayer Identification Number:

Form:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Last Date to Respond to this Letter:

Dear

We have enclosed a copy of our examination report explaining why we are proposing a tax return preparer penalty. Please review this proposed assessment and let us know whether or not you agree by following the directions provided in this letter.

### What to Do If You Agree

If you agree to the assessment and collection of the proposed penalty or penalties, please sign, date, and return one copy of the enclosed Form 5816, *Report of Tax Return Preparer Penalty Case*, in the envelope provided. Make your check or money order payable to the **United States Treasury** for the amount indicated on the form. If you agree but cannot pay in full, pay what you can within 30 days from receipt of this notice and we will send you a bill for the remaining amount with information about your payment options.

### What to Do If You Disagree

If you don't agree with our findings, you may request a meeting or a telephone conference with the supervisor of the person whose name is shown above. If you still do not agree with our findings, you have the right to request a conference with our Appeals Office. You may request an appeals conference as follows:

1. If the total penalties shown in our report are \$25,000 or less, send us a letter requesting Appeals consideration, indicating what you don't agree with, and the reasons why you don't agree.
2. If the total penalties shown in our report are more than \$25,000, you must submit a formal protest. The requirements for a formal protest are explained in the enclosed Publication 5, *Your Appeal Rights and How to Prepare a Protest If You Don't Agree*.

### What Will Happen If You Do Nothing

If you do not take any action by the response date noted above, we will assess the penalty and begin **enforced collection actions**.

**Enclosures**

We have enclosed Publication 5, *Your Appeal Rights and How to Prepare a Protest if You Don't Agree*, and Publication 594, *What You Should Know About the IRS Collection Process*.

If you have any questions, please contact the person identified at the top of the first page of this letter. Thank you for your cooperation.

Sincerely,

Enclosures:  
Form 5816  
Publication 5  
Publication 594  
Envelope