

Internal Revenue Service

Department of the Treasury

Refer Reply to:

Group:

Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Date:

Dear

Enclosed is Form 906, *Closing Agreement*, under Internal Revenue Code Sections 7121 and 6224 (c), reflecting the terms of the settlement, as well as certain attachments. Under Section 4 of Announcement 2004-46, the Closing Agreement must be signed and returned ***within 30 days of the date of this letter to the address above.***

The tax deficiency, any applicable penalties, and interest are shown on the enclosed Form 4549-A, *Income Tax Examination Changes*; explanations for the adjustments are provided on Form 886-A. Full payment of this amount should accompany the signed Form 906. If you are unable to fully pay the liabilities, please advise me as soon as possible and complete the enclosed Forms 433-A and 433-B, *Collection Information Statements*, (also available on our website at www.irs.gov).

Please be advised that the enclosed Audit Report constitutes notice under Internal Revenue Code Section 6404(g) that will begin the running of interest that was previously suspended. Interest will start 21 days from the date of this letter. In the event a closing agreement is not finalized, the interest on the amount shown as owed on the Audit Report will continue to run without any further suspension under section 6404(g).

If you have any questions, contact me.

Sincerely,

Enclosures (5)
Form 906
Form 4549-A
Form 433-A & 433-B
Form 886-A