

Internal Revenue Service
(IRS Address)

Department of the Treasury

Date:

Refer Reply to:

Taxpayer's name
Address

Group:
Person to Contact:

Employee Identification Number:

Contact Telephone Number:

Dear (Taxpayer's name):

This letter is to acknowledge receipt of your Form 13582, *Notice of Election to Participate in Announcement 2004-46 Settlement Initiative*. In accordance with Section 4 of Announcement 2004-46, you are required to provide the IRS with all of the information and documentation requested below **within 60 days from the date of this letter**.

- A completed Form 13586, *Additional Information and Documentation for Announcement 2004-46 Settlement Initiative --- 60-Day Response* (enclosed). If more than one year is involved, prepare a Form 13586 **for each year** you derived a benefit from a Notice 2000-44 (or a substantially similar) transaction. This requirement also applies to any year for which the statute of limitation for assessment is closed.
- A completed Form 13586-A, *Announcement 2004-46 Settlement Initiative Declaration*. Once you complete Form 13586, transfer the information to the appropriate lines on Form 13586-A. **If more than one year is involved, summarize the Forms 13586 and transfer the sum to the appropriate lines provided on Form 13586-A. Form 13586-A must be signed under penalties of perjury.**
- Promotional materials in your possession that you have not previously provided to the IRS.
- All applicable Schedules K-1.
- Verification of fees paid or accrued directly by taxpayer.

If you are not currently under examination by the IRS, provide the following documents for each year in which you derived a tax benefit from the transactions.

- A complete copy of each applicable tax return
- All related returns (e.g., *Forms 1041, 1120S, 1065*)
- Any amended returns filed

We have provided a self-addressed envelope for your convenience. In addition, Forms 13586 and 13586-A are available and can be filled in electronically at www.irs.gov. If you have any questions, please call the contact person listed above.

Sincerely,

Enclosures (3)
Form 13586
Form 13586-A
Envelope

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