



**Department of the Treasury**  
**Internal Revenue Service**  
**Independent Office of Appeals**  
100 West Capitol Street  
Suite 1025  
Jackson, MS 39269

DAVID COLLINS  
9301 OCOEE ST #64  
CHATTANOOGA, TN 37363

**Date:**

1/8/2025

**Person to contact:**

Name: Arletha E Butler  
Employee ID Number: 1000595159  
Phone: (601) 292-4715  
Fax: (866) 289-7240  
Hours: 8:00am - 4:30pm (CST)

**Secure Messaging:**



**IRS.gov/connect**  
**Secure Messaging**  
**ID: 6811**

**Re:**

Income

**Tax periods:**

12/2020 12/2021

**Conference information:**

Date: Tuesday, February 4, 2025  
Time: 9:00am, CST  
Via telephone:  
I Will Call: (423) 482-9737

Dear David Collins:

The Independent Office of Appeals received your client's case and assigned it to me for possible settlement.

I scheduled the telephone conference shown above to discuss possible settlement of the case. Many taxpayers prefer to meet by telephone, but you can request a video conference or to meet in person if you prefer. I can also work with you through the mail or secure messaging.

If the conference time above isn't convenient, or you'd prefer another type of conference, call me within 14 days from the date of this letter. If you want to meet in person, we'll do our best to find a reasonably convenient location and time, but limits and restrictions may apply.

I conducted a preliminary review of your client's case. Based on that review the preliminary analysis: (*See Appeals Preliminary Analysis document for further details*).

**Appeals Preliminary Determination**

**Issue #1 Sch C1 – Car and Truck:** A taxpayer ordinarily must maintain sufficient records to substantiate the amounts of his or her income and entitlement to any deductions or credits claimed. Treas. Reg. Section 1.6001-1(a).

The government proposes to allow 50% of the claimed deduction for Car and Truck expenses deducted on taxpayer's 2020 and 2021 Federal Income Tax returns based on documents provided. Taxpayer's Petition does not include any documents that were previously submitted to the government to verify the deduction taken for Car and Truck expenses. Taxpayer will need to provide the support documents consisting of business mile log and odometer readings. The government position should be sustained.

**Appeals Preliminary Determination**

**Non-disputed items:** The government proposes several adjustments that have not been disputed by

the taxpayers. Non-disputed items should be sustained.

**Please provide the following items before the scheduled conference: *Provide no later than 1/27/2025***

1. Mileage Log
2. Documents for odometer readings verification for tax years 2020 and 2021 on vehicles used for business miles.

### **The Appeals process**

Appeals is an independent function within the IRS. Appeals reviews and resolves disputes in a fair and impartial manner by applying the law and court decisions to the facts of your case. I'll consider the facts in your case and try to resolve your dispute with the IRS.

If you're new to Appeals, you may want to read the enclosed publications.

- Publication 4227, Overview of the Appeals Process, includes more details about the Appeals process.

You have the right to access the nonprivileged portion of the administrative file related to the disputed issues in your case. If you want access to the file, please contact me within 14 days from the date of this letter.

The conference will be informal. We'll discuss facts, arguments, and whether the law supports your position. If you present new information or raise new issues, I may refer your case to the originating office for consideration.

### **Additional information**

At the conclusion of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary, and the survey won't ask for personal or financial information of any kind. We'll use the results of the survey to improve the Appeals process and our service to taxpayers. See the Customer Satisfaction Survey page at **IRS.gov/css** to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

Find tax forms or publications by visiting **IRS.gov/forms** or calling 800-TAX-FORM (800-829-3676).

If you have questions, contact me at the number at the top of this letter. If I can't help you, I can refer you to my manager, Jon N Bailey, at 816-823-0944. You can also visit **IRS.gov/appeals**.

IRS Secure Messaging allows you (and your authorized representative, if applicable) to communicate quickly and easily with me about your case. Please see the enclosed Publication 5437, IRS Independent Office of Appeals Secure Messaging, for more information. To register for secure messaging, please visit **IRS.gov/connect** or scan the QR Code at the top of this letter and enter my Secure Messaging ID (not Employee ID) when you register.

You can also fax a response or more information to the fax number shown on the first page of this letter using either a fax machine or an online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Thank you for your cooperation.

Sincerely,

*Arletha E Butler*

Arletha E Butler  
Appeals Officer

Enclosures:

Publication 5437

Publication 4227

Appeals Preliminary Analysis

cc: Carol L. Sharkey