

Form **4564**
(Rev. September 2006)

Department of the Treasury – Internal Revenue Service

Information Document Request

Request Number

0001

To: (Name of Taxpayer and Company Division or Branch)

BRANDON TANKERSLEY

Subject
Form 1040 Exam, 2012

SAIN number

Submitted to:

BRANDON TANKERSLEY

Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201212

It is important that you have the following information available for our appointment scheduled for September 28, at 9:00 am, at your power of attorney's office located at 4295 Cromwell Road, Suite 305, Chattanooga, TN. It will permit the examination to be completed as soon as possible. Thank you for your cooperation.

- 1 Copy of the following tax returns for inspection:
 - A. Complete copy of form 1040 for 2012 to include supporting worksheets, and copies of returns for 2011, 2013, 2014 and 2015.
 - B. Any 1099 information returns issued for 2012 include the Form 1096.
 - C. Copies of Forms 1099 issued for Rent, Repairs and Maintenance, and Legal and Professional fees. Include copies of books and records of payments made.
- 2 Your original accounting records and books:
 - A. Cash Receipts Journal (Record of business income). Information on how gross receipts were calculated, and documentation to support the calculation (e.g.: invoices, contracts, cash register receipts, etc.)
 - B. Cash Disbursements Journal (Record of Business expenses).
 - C. Sales and Purchases Journal, if applicable.
 - D. General Ledger and any subsidiary Ledgers, such as Accounts Receivable and Payable, if applicable.
 - E. All Journal entries, including Adjusting and Closing entries.
- 3 Copy of your financial statement for 2012, if one was prepared.
- 4 Any schedules or work papers which reconcile the tax return to the records and books.
- 5 All bank statements for all accounts (both business and personal, savings and checking) for the period beginning with December 2011 through and including January 2013.

Information due by 09/28/2016

At next appointment



Mail in

From:

Name and Title of Requester

MARY K HUDDLESTON, Revenue Agent

Employee ID number

1000848025

Date (mmddyyyy)

08/19/2016

Office Location: 5740 Uptain Rd., Suite 7800
Chattanooga, TN 37411

Phone: 423-305-2282 or 423-855-6008
Fax: 877-237-0438

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- 6 Internet merchant bank account statements and/or other reports of individual electronic payment transactions for the period beginning with December 2011 through and including January 2013.
- 7 PayPal and any other e-payment provider's monthly account statements, downloaded history logs and other special reports for the period beginning with December 2011 through and including January 2013.
- 8 History of individual transactions and value on prepaid or stored value cards for the period beginning with December 2011 through and including January 2013.
- 9 Periodic statements for all personal and business credit cards owned for the period beginning with December 2011 through and including January 2013.
- 10 Investment account and brokerage statements for the period beginning with December 2011 through and including January 2013.
- 11 Documentation of all non-taxable sources of income such as the proceeds of loans, gifts, tax refunds, or tax-exempt interest.
- 12 Copy of any loan agreements for loans existing in **2012**, including a record of all payments of principal or interest.
- 13 Invoices and financing statements on all major business asset purchases for 2012.
- 14 Your fixed asset schedule and depreciation work papers.

Information due by 09/28/2016 At next appointment Mail in

From:	Name and Title of Requester MARY K HUDDLESTON, Revenue Agent	Employee ID number 1000848025	Date (mmddyyyy) 08/19/2016
	Office Location: 5740 Uptain Rd., Suite 7800 Chattanooga, TN 37411		Phone: 423-305-2282 or 423-855-6008 Fax: 877-237-0438

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15 Copy of insurance policies and premium notices for insurance claimed as a business expense.

16 Documentation to support car and truck expenses.

A. Repair receipts, inspection slips, or any other records to show total mileage driven for the year

B. Log books and other records verifying the business mileage claimed

C. If you did not keep a log or other formal records of your business mileage, reconstruct the business use of the vehicle. This information should include current mileage reading on the vehicle used for business purposes, mileage reading on the vehicle when you acquired it, mileage reading for January 1 and December 31 of the year being audited, and mileage distance between your residence and your business location. Also bring an appointment book or calendar of your business activities during the year

If you claimed actual expenses, invoices and cancelled checks for automobile expenses you incurred during the year. These include gas, oil, tires, repairs, insurance, interest, tags and taxes

D. For depreciation of actual expenses provide a bill of sale or other verification to establish the cost or other basis of the vehicle, including the trade-in of another vehicle

17 Verification of amount paid for utilities expense. (e.g., cancelled checks, receipts, invoices, etc.) Copy of bills showing the name of person responsible for payments and the address where the service is provided.

18 Substantiation for Other expenses.

A. Explanation of how the expense related to your business, including a description of the item. Cancelled checks and receipts verifying the expenses.

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At next appointment

Mail in

From:

Name and Title of Requester

Employee ID number

Date (mmddyyyy)

MARY K HUDDLESTON, Revenue Agent

1000848025

08/19/2016

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19 Information regarding the home purchased and repayment of the First Time Home Buyer's Credit. Specifically, the address of the home purchased, status of home at this time, taxpayer's current address, and time line of addresses in between.

20 Copy of any prior audit reports.

21 A tour of the business needs to be scheduled.

22 Any other documents, records or information which may be helpful to explain your tax return and expedite the examination and were used to prepare your tax return.

***** Additional documentation may be requested as the audit proceeds *****

During our initial meeting, we will discuss a mutual commitment date. A mutual commitment date is a mutually agreed date that we both expect the examination to be completed. In order to meet this commitment date, it is important that all parties work together and respond timely to requests for information. To help us meet this goal, we will only request information twice. In our initial meeting, we will agree upon an amount of time for you to provide the information requested; i.e. one week, two weeks, etc. You will be given the previously agreed upon amount of time to respond to each request. If the information is not provided after the second request, then we will either issue a summons for the information or disallow the item for lack of substantiation. Additionally, it is important that the person that has firsthand knowledge of the business operations

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and/or the return be at the initial meeting, for the completion of the initial interview and the tour of the business.

We encourage you to visit the following website: <https://www.irs.gov/businesses/small-businesses-self-employed/irs-audits>. The web site provides information on the audit process, and includes a link to a video titled "Your Guide to an IRS Audit". The video may answer many of your questions, and will help you better understand the audit process.

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