

DEPARTMENT OF THE TREASURY  
Internal Revenue Service

American Legion Post 999, Anytown  
(address)  
(city, state, zip)

Taxpayer Identification Number:  
xxx-xxxxxxx  
Form:  
990  
Tax Year(s) Ended:  
December 31, 20xx  
Person to Contact/ID Number  
John Jones/276332  
Contact Numbers:  
Telephone: (xxx) xxx-xxxx  
Fax: (xxx) xxx-xxxx

Dear Post Commander:

We are examining the above form for the year(s) indicated and we need information from you to complete our examination. The information needed is listed on the attached Information Document Request (IDR). We encourage you to provide any other documents or explanatory material that you believe will be helpful for our review.

- Please send this information to us within 30 days from the date of this letter. Copies are acceptable as long as they are legible. If you have any questions please contact me at the telephone number shown in the heading of this letter.
- We have scheduled the following appointment for you to provide us with the information requested in the attached IDR.

Date:  
Time:  
Location:

If you have any question or need to reschedule our appointment, please contact me at the telephone number shown in the heading of this letter.

Section 1.6033-2(i)(2) of the Internal Tax Regulation provides, in part, that every organization exempt for tax shall submit such additional information as may be required by the Internal Revenue Service (IRS) for the purpose of inquiring into its exempt status. Failure to comply with our request for information could result in the loss of your tax exempt status.

We realize some organizations may be concerned about a examination of their returns. We hope we can relieve any concerns you may have by briefly explaining why we examine exempt organization return and what you appeal rights are if you do not agree with the results.

We examine returns to verify the correctness of income or gross receipts, deductions and credits, and to determine that the organization is operating in the manner stated, and for the purpose set forth, in its application for recognition of exemption.

When we complete the examination, we will explain our recommendations and how they may affect you exempt status or tax liability, such as employment, excess or unrelated business income taxes. You should fully understand any recommendation changes and their ramifications. Please do not hesitate to ask questions about anything that is not clear to you.

If we recommend changes involving you tax liability and you agree with the changes, we will ask you to sign an agreement form. By signing the form, you will indicate your agreement to the amount shown as a refund due or additional tax owed.

You do not have to agree with our recommendations. You may request a conference at a higher level as explained in the copy of the appeal procedures that we will provide to you.

If we conduct our examination with your representative, you must file a Power of Attorney in order for your representative to receive or inspect confidential information. You may use Form 2848, *Power of Attorney and Declaration of Representative* (or any other properly written power of attorney or authorization), for this purpose.

If you have any questions, please call the contact person at the telephone number shown in the heading of this letter. If you write, please provide a telephone number and the most convenient time to call if we need to contact you.

Thank you for your cooperation.