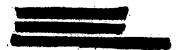


## DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE Washington, D.C. 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

February 16, 2011 SB/SE Estate & Gift Tax



Re: 2008 Gif

Dear Market

Your 2008 gift tax return (Form 709) has been assigned to me for examination. The Internal Revenue Service has received information that you donated cash to a IRC Section 501(c)(4) organization. Donations to 501(c)(4) organizations are taxable gifts and your contribution in 2008 should have been reported on your 2008 Federal Gift Tax Return (Form 709). As part of this examination please provide the following information by March 16, 2011:

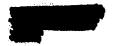
- Please provide a list of all donations from 2008 (include the donee, the amount donated, and the date of donation).
- 2. State whether the donation(s) consisted of community property.
- 3. For each donation, state whether the donation was included on your 2008 gift tax return, and if the donation was not included, state your reason for exclusion.

The Internal Revenue Service attempts to close examinations as expeditiously as possible. As part of that process, my goal is to conclude this examination by November 2011. If this timeframe does not work for you we can discuss a more agreeable time.

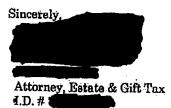
As part of the examination (as authorized under IRC § 7602), I may need to contact third parties for additional information. Please find enclosed a copy of IRS Publication 1, Your Rights as a Taxpayer, and Notice 609, Privacy Act and Paperwork Reduction Notice. These publications will help you understand your rights in dealing with the IRS.

Also enclosed is a copy of Form 2848, Power of Attorney and Declaration of Representative. You should complete the Form 2848 for any representative who is not already authorized to act for you and receive confidential information regarding this gift tax return.

After I analyze the above referenced information, I will likely request additional documents or a conference with you or your representative to discuss the issues. I look



forward to your response. If you have any questions or concerns, please contact me at the address or phone number referenced above.



Enclosures: Form 2848 & Instructions

Publication 1 Notice 609

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