

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer(s):

Tax Form(s):

Tax Year(s):

Examiner:

Examiner's Employee ID Number:

Telephone Number:

Fax Number:

Dear

We are proposing a penalty under Internal Revenue Code section 6695A, Substantial and Gross Valuation Misstatements Attributable to Incorrect Appraisals. This penalty is based on our review of the appraisal(s) relating to a federal tax matter that you prepared on behalf of the taxpayer(s) named above.

We have scheduled a meeting to give you an opportunity to discuss the facts or legal arguments you or your representative may present to the Service in considering the appropriateness of the penalty.

Appointment Information:

Date/Time:

Location:

Please contact me at the telephone number shown above if you have any questions.

Thank you for your cooperation.

Sincerely,

Internal Revenue Agent