

To: Chuck  
From: PS-  
Sept. 16, 2021

Please send to  
requested to me  
via  
pell.spera@gmail.com

Thanks Paul

The issues listed below are the preliminary items identified for examination. During the examination, the list of items may change. If this happens, you'll be advised of the change.

1. 2018 Schedule C1 - Advertising
2. 2018 Schedule C1 - Commissions and Fees
3. 2018 Schedule C1 - Other Expenses
4. 2019 Schedule C1 - Legal and Professional Services
5. 2019 Schedule C1 - Office Expense
6. 2019 Schedule D - Long Term Loss from Partnership

#### What we'll do during the examination

We'll conduct an interview and review the information and documents you provide. We may ask for other information or schedule a follow-up meeting or call. When the examination is complete, we'll give you an examination report with an explanation of any proposed adjustments. You may owe additional tax, be due a refund, or there may be no change to your return.

#### Your rights as a taxpayer

We've enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights and general examination procedures. We've also enclosed Notice 609, Privacy Act Notice, to explain our right to ask for information and how we may use it.

Letter 6323 (7-2020)  
Catalog Number 746821