JCH FAX,
802.253.9483

Department of the Treasury
Internal Revenue Service
Small Business / Self-Employed
IRS P.O. Box 544
Montpelier, VT 05601-0544

Date:
09/14/2021
Taxpayer ID number (last 4 digits):
0079
Form:
1040
Tax periods:
December 31, 2018
December 31, 2019
Person to contact:
Angela Homan
Employee ID number:
1001361051
Contact telephone number:
719-226-3272
Contact fax number:
855-279-6323

Pall D Spera
PO Box 539
Stowe, VT 05672-0539

managers contact:
Robin Pratt: 603.628.7575

Dear Pall D Spera:

Why we're contacting you
We've selected your federal income tax return for an examination for the tax periods shown above. We examine tax returns to verify the correctness of income, deductions, exemptions, and credits.

What you need to do
Call me within 10 days from the date of this letter to discuss the examination process, the items being examined, and the types of documents you need to provide. We'll also set a date and time for our first interview, which may be in-person or by telephone.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

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.

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December 31, 2019
Person to contact:
Angela Homan
Employee ID number:
1001361051
Contact telephone number:
719-226-3272
Contact fax number:
855-279-6323

Susan M Spera
PO Box 539
Stowe, VT 05672-0539

Dear Susan M Spera:

Why we're contacting you
We've selected your federal income tax return for an examination for the tax periods shown above. We examine tax returns to verify the correctness of income, deductions, exemptions, and credits.

What you need to do
Call me within 10 days from the date of this letter to discuss the examination process, the items being examined, and the types of documents you need to provide. We'll also set a date and time for our first interview, which may be in-person or by telephone.

We realize the challenges of the COVID-19 pandemic may impact your ability to prepare for an examination. We can discuss any concerns or questions you have during our conversation.

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Your rights as a taxpayer
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What to do if you want someone to represent you
You can have someone represent you during any part of this examination. If you want representation, you'll need to complete Form 2848, Power of Attorney and Declaration of Representative, before we can discuss any of your tax matters with your representative. If you filed a joint return, both you and your spouse must supply a separate Form 2848 even if you have the same representative. You can find this form at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). You can mail or fax the completed form to me or have your representative provide it at the first appointment, if you won't be present.

Where you can get additional information
If you have questions, you can call me at the telephone number shown above.

Thank you for your cooperation and I look forward to hearing from you.

Sincerely,
Angela N. Homan
Digitally signed by Angela N. Homan
Date: 2021.09.13 15:54:53 -04'00'
Angela Homan
Internal Revenue Agent

Enclosures:
Publication 1
Notice 609

Form **4564** (Rev. September 2006)	Department of the Treasury – Internal Revenue Service **Information Document Request**	Request Number IDR-0001

To: *(Name of Taxpayer and Company Division or Branch)*	Subject	
Pall D Spera & Susan M Spera	2018 Federal Income Tax Examination - Form 1040	
	SAIN number	Submitted to: Pall D Spera & Susan M Spera
Please return Part 2 with listed documents to requester identified below	Dates of Previous Requests (mmddyyyy)	

Description of documents requested

Tax Period(s): 201812

Please provide the following information for your **2018** Form 1040 examination. These items are needed but are not intended to be all inclusive; additional items may be required at a later time.

1. Accountant's work papers regarding:
   a. Year-end worksheet reconciling all books to return
   b. Year-end adjusting journal entries and closing entries
2. Worksheets utilized to reconcile the books to your tax return including all income and expenses
3. As applicable, provide your QuickBooks general ledger, any subsidiary ledgers and chart of accounts
4. Records to support any non-taxable sources of income
5. Records to support loan proceeds/repayments

2018 Schedule C Gross Receipts:

a. Provide the documents used to compute the gross receipts reported on the tax return including but all books, records, journals, ledgers, and work papers used in determining gross receipts

b. Provide copies of all complete monthly bank statements **(ALL business and personal, checking and savings)** for January 01, 2018 through December 31, 2018 for both yourself and spouse

2018 Schedule C1 – Advertising
2018 Schedule C1 – Commissions and Fees
2018 Schedule C1 – Other Expenses: Village Office, Dues and Subscriptions, Morrisville Office, Telephone

Information due by 10/11/2021 At next appointment ☐ Mail in ☒

From:	Name and Title of Requester: Angela Homan, Revenue Agent	Employee ID number: 1001361051	Date (mmddyyyy): 09/21/2021
	Office Location: 87 State Street, P.O. Box 544, Montpelier, VT 05601-0544		Phone: 719-226-3272 Fax: 855-279-6323

Form **4564** (Rev. September 2006)	Department of the Treasury – Internal Revenue Service **Information Document Request**	Request Number IDR-0001

To: *(Name of Taxpayer and Company Division or Branch)* Pall D Spera & Susan M Spera *Please return Part 2 with listed documents to requester identified below*	Subject 2018 Federal Income Tax Examination - Form 1040 SAIN number / Submitted to: Pall D Spera & Susan M Spera Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201812

a. Provide QuickBooks records for each category listed above
b. Provide substantiation such as canceled checks or receipts in the same order as the QuickBooks records

Please mail or fax (#855-279-6323) the requested documents to:
Internal Revenue Service
P.O. Box 544
Montpelier, VT 05601-0544
Attn: Angie Homan

so that they are received by 10/11/2021. Due to COVID-19 we will not be meeting in person at this time.

Fax is the preferred and fastest method. If faxing documents, please include cover page and fax all the requested information together in small batches Other electronic methods of submitting the requested information are available.

If documents are not presented on the requested due date, a summons may be issued for any and all missing documents to expedite the examination process.

Other records may be needed in order to complete the examination and may be requested at a later date.

Information due by 10/11/2021 At next appointment ☐ Mail in ☒

From:	Name and Title of Requester Angela Homan, Revenue Agent	Employee ID number 1001361051	Date (mmddyyyy) 09/21/2021
	Office Location: 87 State Street P.O. Box 544 Montpelier, VT 05601-0544		Phone: 719-226-3272 Fax: 855-279-6323

Please provide the following information for your **2019** Form 1040 examination. These items are needed but are not intended to be all inclusive; additional items may be required at a later time.

1. Accountant's work papers regarding:
   a. Year-end worksheet reconciling all books to return
   b. Year-end adjusting journal entries and closing entries
2. Worksheets utilized to reconcile the books to your tax return including all income and expenses
3. As applicable, provide your QuickBooks general ledger, any subsidiary ledgers and chart of accounts
4. Records to support any non-taxable sources of income
5. Records to support loan proceeds/repayments

2019 Schedule C Gross Receipts:

a. Provide the documents used to compute the gross receipts reported on the tax return including but all books, records, journals, ledgers, and work papers used in determining gross receipts

b. Provide copies of all complete monthly bank statements **(ALL business and personal, checking and savings)** for January 01, 2019 through December 31, 2019 for both yourself and spouse

2019 Schedule C1 – Legal and Professional Services
2019 Schedule C1 – Office Expenses

a. Provide QuickBooks records for each category listed above
b. Provide substantiation such as canceled checks or receipts in the same order as the QuickBooks records
c. Provide applicable invoices in the same order as the QuickBooks records

2019 Long-Term Loss from partnerships, S-corporations, estates, and trusts from Schedule K-1

a. Provide copy of Schedule K-1

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Internal Revenue Service
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Attn: Angie Homan

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