Montana Department of Revenue

Mike Kadas
Director

Steve Bullock
Governor

FIRST M LAST
STREET ADDRESS
KALISPELL MT 59901

Letter Date: April 1, 2014

Letter ID: LXXXXXXXXX
Account ID: XXXXXX-XXX-XXX
Account Type: Individual Income Tax

Subject: Field Audit Appointment
Year(s):   2012 and 2013

Primary SSN: XXX-XX-XXXX

DEAR FIRST M LAST:

We will be conducting an audit of your Montana Individual Income Tax return(s) for 2012 and 2013. I would like to schedule a meeting with you and/or your representative at the following date, time and place:

Date: April 21, 2014

Time: 10:30 am

Place: Kalispell DOR Office (west side)
               100 Financial Dr., Suite 210
               PLEASE CALL to Confirm

Please be prepared to verify the "2106 Business Expenses" claimed for 2012 and 2013. For example for 2013 you claimed $58,025.00 of lodging and all lodging "Receipts" are needed to verify that amount claimed. Also a travel log book/date/place/mileage is also needed. Plus; provide a "LETTER From your Employer" regarding "reimbursement policy", for example (a) the amounts paid, or (b) none no expenses were paid; or if your employer has an accountable plan for your expenses.

To verify the arranged appointment with you and/or your representative, either return the enclosed confirmation form or call me to reschedule your appointment. Please contact me by April 15, 2014.

This Montana Department of Revenue Letter regarding a Field Audit Appointment sample is provided by TaxAudit, the nation's leading tax representation firm.

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FIRST M LAST
April 1, 2014
Page 2

I will be happy to assist you if you have any questions. Please contact me at the telephone number or address shown below.

Sincerely,

Contact Name Auditor
2681 Palmer St. , Suite I
Missoula, MT 59808
Phone: (406) 329-XXXX
Fax: (406) 329-XXXX

Enclosure(s):
Confirmation
Information Guide(s)
Information IIT 14

Confirmation

FIRST M LAST
STREET ADDRESS
KALISPELL MT 59901

Auditor Name: Contact Name

     Date: April 21, 2014

     Time: 10:30 am

     Place: Kalispell DOR Office (west side)
                100 Financial Dr., Suite 210
                PLEASE CALL to Confirm

_____ I agree to attend the above scheduled meeting.
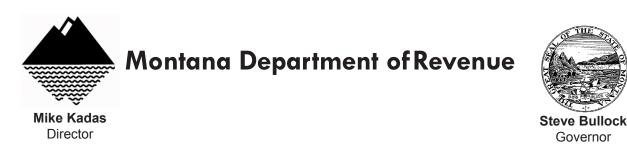
_____ I need to reschedule and I will contact you to reschedule my appointment by April 15, 2014.

I may be reached at _____.

Please Note:
You can have someone represent you during any part of this audit. Anyone that represents you will need to provide me with a copy of a completed Department of Revenue Power of Attorney (POA) form. You can get this form on our website at *revenue.mt.gov* or by calling us toll free at 1-866-859-2254 (in Helena, 444-6900). You may mail or fax the POA form to me now, or bring the form with you to our first appointment.

If you decide to obtain representation after this audit has begun, we will delay further audit activity until you are able to secure representation.

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INDIVIDUAL INCOME TAX
INFORMATION GUIDE
EMPLOYEE TRAVEL AND ENTERTAINMENT EXPENSES

To help us complete the examination of your return, please include the following with your records:

1. Statement from your employer showing:
   - Employer's reimbursement policy.
   - Amount and kind of expense reimbursed, charged or provided.
   - Specific expenses not covered by reimbursement policy
   - Territory assigned to you and a brief outline of your duties.

2. Explanatory statement from your employer if you are required to provide an office in your home or elsewhere. Furnish receipts or cancelled checks to verify these expenses.

3. Copies of expense vouchers submitted to your employer for reimbursement.

4. Receipts and records of expenses for business purposes:

   - Lodging and meals while away from home.
   - Gifts
   - Promotional items.
   - Entertainment

5. Verification of automobile expenses for business purposes:

   - Invoice of purchase or lease of vehicle.
   - Receipts for oil and gas, repairs, etc.
   - Records of business mileage and total mileage.

   Other:

   _____

   _____

   _____