



BROTMAN LAW

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April 15, 2022

Fresno Campus
Internal Revenue Service
P.O. Box 12067 Stop 82206
Fresno, CA 93776
Phone 1-866-897-0177

**RE: Request for Audit Reconsideration for NAME HERE (SSN: 561-XX-XXXX)
For Tax Period 12/31/2015 and 12/31/2016**

To Whom It May Concern:

On May 31, 2018, the taxpayer NAME HERE was issued a notice of examination changes based on an audit for tax periods ending December 31, 2015 and December 31, 2016. The total adjustment of Schedule C1 – Cost of Goods Sold was \$211,885.00, with the period end of December 31, 2015 totaling \$83,557.00 and the period of December 31, 2016 totaling \$128,328.00.

The taxpayer disputes this finding, specifically the disallowance of \$211,885.00 – Cost of Goods Sold. The taxpayer incurred allowable expenses for bar supplies and snacks; beer, wine, and liquor; and band cash payouts. These were disallowed in the audit but should have been allowed.

In this audit reconsideration packet, you will find monthly transaction details for 2015 and 2016 for bar supplies and snacks, as well as beer, wine, and liquor, with accompanying receipts as substantiation.

The audit report claims that the bar supplies and snacks, and the beer, wine, and liquor expenses were overstated. We disagree with that assertion and will provide proof in this audit reconsideration packet.

You will also find cash receipts for band payouts and a summary for 2015 and 2016 that totals \$132,700.00. The taxpayer wishes to provide additional documentation in support of their original filing. As such, the taxpayers respectfully request for audit reconsideration for the tax years ending December 31, 2015 and December 31, 2016. I have attached documentation in support of this request for audit reconsideration.



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If you have any questions or concerns, please do not hesitate to reach out to me directly at (619) 378-3138, or via email at lawoffice@sambrotman.com.

Regards,

Attorney Name, Esq.
On Behalf of Brotman Law

Enclosures:

1. *2018 IRS Examination Report*
2. *IRS Form 2848, Power of Attorney for CLIENT NAME*
3. *2015 Cash Receipts*
4. *2015 Cash Receipts Summary*
5. *2016 Cash Receipts*
6. *2016 Cash Receipts Summary*
7. *2015 Transaction Details for Bar Supplies & Snacks*
8. *2015 Transaction Details for Beer, Wine, & Liquor*
9. *2016 Transaction Details for Bar Supplies & Snacks*
10. *2016 Transaction Details for Beer, Wine, & Liquor*