



Department of the Treasury  
Internal Revenue Service  
Tax Exempt & Government Entities Division  
Exempt Organizations Examinations  
550 West Fort  
Boise, ID 83724

County of Minidoka School District 331  
c/o Michelle Deluna  
310 10th Street  
Rupert, ID 83350



*for supt report*

Date: 08/02/2017  
Person to contact: Chris Casteel  
Employee ID number: 1000519407  
Contact telephone number: (208) 363-8818  
Manager's name / ID number: Carl Chavez  
ID: #1000324390  
Manager's telephone number: (505) 415-7791  
Tax periods: 2015  
Response date: 8/16/2017

Dear Taxpayer:

I'm conducting an audit of your federal employment tax returns for the tax periods listed above.

I'll meet you to conduct the audit at 9:00 a.m. on August 29, 2017. Please call me at the telephone number listed above by the response date to confirm this appointment or schedule another time. When you call, I'll discuss the audit process and the records requested on the enclosed Form 4564, Information Document Request.

I'll meet with you and personnel you designate to discuss the audit process and interview agency personnel about employment-related practices and procedures. I'll review your books and records, discuss the expected duration of the audit, and answer questions about your federal employment tax responsibilities.

Form 4564 lists books and records I need to begin the audit. Please have these materials available at the appointment.

We may need to schedule more appointments and ask for more books and records to clarify and resolve issues. During the audit, I'll identify issues and request and review additional information you submit.

The expected length of the audit may change due to the complexity of issues, availability of staff to address questions, the requirement of specific books and records, and unforeseen delays. After we complete the audit, I'll explain unresolved issues affecting the entity's tax liabilities and discuss how to resolve them. Please ask about any adjustment you don't understand.

I encourage you to read the enclosed Publication 1, Your Rights as a Taxpayer, which explains your rights as a taxpayer and the audit, appeals, collection, and refund processes.

You must submit a power of attorney if you want someone to represent you during any part of this audit. You can submit Form 2848, Power of Attorney and Declaration of Representative, for this purpose. If you decide you want representation after the audit starts, I'll delay further activity for a reasonable amount of time while you retain a representative.

You can get any forms or publications mentioned in this letter by calling 1-800-TAX-FORM (1-800-829-3676) or by visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).