[DATE]

Dear JOHN Q & MARY Q SAMPLE:

I need your help with an important initiative I am undertaking to improve our service to America's taxpayers. I want to get feedback from taxpayers like you who have recently experienced an audit of their estate or gift tax returns.

In a few days, you will receive a questionnaire asking your opinions about the audit with IRS. Please direct this questionnaire to the person who had the most contact with IRS during the audit. The questionnaire should take less than 5 minutes to complete. The Survey Processing Center will hold your identity confidential and will provide your responses anonymously to the IRS. Your answers will be combined with others' to give us an overall assessment of customer satisfaction with estate or gift tax audits.

I am committed to improving IRS service to every taxpayer. Please help me in this effort by completing and returning the questionnaire as soon as possible. If you do not receive a questionnaire, please contact our Survey Processing Center Helpline at 1-866-377-8208.

Sincerely yours,

William F. Conlon Director, Specialty Tax Program