TaxRZR · E-4. Cover letter for returns filed to replace substitute-for-return assessments

Enclosed are original Forms 1040 for tax years [years], signed and dated. These returns are submitted to replace the substitute-for-return assessments made under section 6020(b) for those years, and I request audit reconsideration of each assessment based on the enclosed returns.

The substitute returns did not reflect [my actual filing status of [status] / my [number] dependents / my ordinary and necessary business expenses as a [occupation] / itemized deductions / withholding and estimated payments of $[amount]]. The enclosed returns reflect my actual income, deductions, and tax for each year, and are supported by [bank statements, Forms 1099, contracts, mileage logs, receipts] which I can provide on request.

I request that collection activity on these periods be suspended while the reconsideration is pending. [If applicable: A levy is currently in place on [account]; I request its release pending reconsideration.]

Enclosed: Form 1040 for [year]; Form 1040 for [year]; Form 1040 for [year]; copies of Forms 1099 and W-2 for each year; [schedule of business expenses with supporting summary].

[Signature]

Model letter only. Replace [bracketed fields] and verify facts and instructions before use. Not an official IRS form.
Guidance: https://taxrzr.com/guides/e-4-cover-letter-for-returns-filed-to-replace-substitute-for-return-assessments