



Tax Reduction Letter

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Internal Revenue Manual 4.10.3.3.5

Inspection of a Taxpayer's Residence

03-01-2003

1. An examiner may consider inspecting the taxpayer's residence. Due to privacy issues and the intrusiveness of such inspections, their use should be limited. The purpose of inspecting the taxpayer's residence includes (but is not limited to):
 - A. Determining the validity of deductions for an office or business located in the residence.
 - B. Determining the taxpayer's financial status.