

Internal Revenue Service
District Director

Department of the Treasury

Date: JUN 17 1994

JOSEPH R. BANISTER &
MARIS A. BANISTER
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SANTA CLARA, CA 95050-5654

Form:
1040
Person to Contact:
SIPBS
Contact Telephone Number:
(209) 526-7712
Tax Period(s) Ended:
DECEMBER 31, 1992
DECEMBER 31, 1993

Dear Taxpayers:

We are pleased to tell you that our examination of your tax returns for the above period(s) shows no change is necessary in your reported tax. However, our examination may not reflect the results of examinations of flow-through entities (Forms 1120S, 1065, 1041) in which you may have an interest.

If you have any questions, please write to the person whose name is shown at the top of this letter or you may call that person at the telephone number shown. If the number is outside your local calling area, there will be a long-distance charge to you. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

If you write to us, please provide your telephone number and the most convenient time for us to call in case we need more information. Please attach this letter to any correspondence to help us identify your case. Keep the copy for your records.

Thank you for your cooperation.

Sincerely yours



District Director

Enclosure:
Copy of this letter

P.O. Box 11013, San Jose, CA 95103
Case # 42187 TYPING

Letter 590(DO) (Rev.3-88)