



Department of the Treasury
Internal Revenue Service
Austin, TX 73301-0023

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JOHN MARK DOE
PO BOX 123
ANY TOWN, OHIO 01432



Notice	CP59
Tax Year	2017
Notice date	July 1, 2019
Social Security number	XXX-XX-789
To contact us	800-829-0922
Your Caller ID	480933
Select code	88
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Message about your 2017 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2017.

What you need to do immediately

If you're required to file a tax return for 2017, please do so immediately.

- Using your current address, complete and sign your return, include a payment for any taxes due, and mail to us using the envelope provided.
- File electronically through an e-file provider if it's within 2 years from the original due date of the return.
- Pay online now at www.irs.gov/payments or mail a payment with your return.

If you don't think you had to file a tax return for 2017

Complete the enclosed Form 15103, Form 1040 Return Delinquency, to indicate whether any of the circumstances apply to you. Send us the form with the stub below in the enclosed envelope or fax it to 855-800-8106.

- You already filed a tax return for 2017 (if so, send us a signed and dated copy of the return along with your Form 15103).
- You don't think you are required to file for one of the reasons listed on the Form 15103.

If we don't hear from you


- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- You may continue to accrue penalties and interest charges on the amount of tax due.
- You risk losing your refund if you don't file your return. If you're due a refund for withholding or estimated taxes, you must file your return to claim it by April 15, 2021, plus any extension of time to file. The same rule applies to a right to claim refundable tax credits such as the Earned Income Credit.
- If you received interest or dividend income and you don't file your return or pay all taxes due, you could become subject to backup withholding. This means IRS will notify your payers (banks, etc.) to withhold a percentage of the payments you receive for dividends and interest. The payers will send the money to the IRS and you may claim it as a withholding credit on your federal income tax return.

Next Steps

We will contact you again if:

- We need additional information or clarification about your tax return.
- We determine that you do need to file a tax return for 2017.

Continued on back...



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Payment options

Pay electronically

We offer secure payment options so you can pay online, by phone, or using your mobile device and the IRS2Go app. You can pay from your bank account free of charge or by debit or credit card for a fee charged by the card processors, not the IRS. Visit irs.gov/payments to view all your options.

Set up a payment plan

If you can't pay the full amount you owe, pay as much as you can now and make arrangements with us to pay over an extended time. You may be able to set up a payment plan including an installment agreement. Visit irs.gov/opa to apply.

Consider an offer in compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. You can use the Offer in Compromise Pre-Qualifier tool at irs.gov/oic to see if you qualify and calculate a preliminary offer amount. Visit irs.gov/payments/offer-in-compromise for more information about this program.

View your account information

You can access your account online to view your amount owed, make a payment, review your payment history, get a transcript of your tax records, and view key return information from your most recent tax year as originally filed. Visit irs.gov/account to view your account online.

Additional information

- Visit www.irs.gov/cp59
- For tax forms, instructions and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- If you need wage and income information, you can request a transcript by visiting www.irs.gov/transcript.
- If you are outside the country and need assistance, please call +1-267-941-1000 (not a toll free number), or visit www.irs.gov.
- If you had a mortgage interest debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4681, Cancelled Debts, Foreclosures, Repossessions, and Abandonments.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.





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Additional information — continued



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Low Income Taxpayer Clinics (LITC)

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.



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Please detach and return this stub with your completed Form 15103

INTERNAL REVENUE SERVICE
AUSTIN, TX 73301-0023



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Form 1040 Return Delinquency

Complete both sides of this form and send it to us in the enclosed envelope. Be sure our address shows through the window.

Contact information

Social Security Number

Taxpayer name

If your address has changed, make the changes below

Address

City

State

ZIP code

Primary telephone number

Best time to call

☐ a.m.☐ p.m.

Secondary telephone number

Best time to call

☐ a.m.☐ p.m.**Indicate whether any of the following circumstances apply to you****If you already filed a tax return**☐ I already filed my tax return for _____ and I am enclosing a signed and dated copy of the return as verification.

Name(s) shown on return

Form(s) filed

Tax return year(s)

Tax return date(s)

If the person addressed on this notice is deceased

Date of death _____

☐ I already filed a Form 1041, Income Tax Return for Estates and Trusts, instead of a Form 1040.

Name(s) shown on return

Employer identification number (EIN) listed on Form 1041

Tax return year

If you don't think you have to file a tax return for _____

Explain why you don't think you are required to file a tax return for _____. Note: The answers to these questions apply to the _____ tax year only.

My filing status was

☐ Head of household☐ Single☐ Married filing jointly☐ Qualified widow(er) with dependent child☐ Married filing separately

The following applied to me

☐ I was 65 or older☐ I am not a U.S. citizen or permanent resident☐ I was blind☐ My work was performed in another country☐ My spouse was 65 or older☐ I could be claimed as a dependent on someone else's return☐ My spouse is blind

My total income

Reason for not filing

Indicate whether any of the following circumstances apply to you (continued)

If you have a refund from a prior year that you applied to your _____ taxes or made estimated tax payments for _____ taxes

☐ I want to apply the credit to another tax return.

Note: You must file a return for _____ to apply the prior year credit.

Tax form number _____

Tax period ending _____

Social Security Number _____

☐ I want to receive the credit as a refund check.

Note: You must file a tax return to be eligible for a refund even though you may not be required to file.

Sign and mail to us

Under penalties of perjury, to the best of my knowledge and belief, I declare that all information I provided on this form, as well as all of the information in my attached income tax return and accompanying schedules and statements, is true, correct and complete.

Signature _____

Date _____