| Date: |
|----------------------------------|
| Social Security Number: |
| Form: |
| Tax Period(s) Ending: |
| Person to Contact: |
| PC EGC Contact Telephone Number: |
| Contact Hours: |
| Contact Fax Number: |
| Employee Identification Number: |
| |

Department of the Treasury

Last Date to Respond to this Letter:

We Have Not Received Your Federal Income Tax Return You Need to File Your Return

Dear Taxpayer:

Why We're Sending You This Letter

Internal Revenue Service

You haven't responded to the previous letter(s) we sent requesting you to send us your federal income tax return (Form 1040, 1040A, or 1040EZ) for the tax period(s) shown above. Since you have not responded, we have figured your tax and proposed penalties based on the information your employers, banks and other payers reported on Forms W-2, W-2P, 1099, etc. We explain the tax and penalties in the enclosed report.

You Need To Take One Of the Following Actions

- 1. If you agree with the tax and penalties shown in the report, please sign, date and return one copy of the report in the enclosed envelope. Send a payment for the entire balance due with the signed report, as we will continue to charge interest until the balance is fully paid. If you can't pay the full amount at this time, please call the contact person at the telephone number shown above to discuss how you can pay what you owe.
- 2. If you don't agree with the tax and penalties and want us to reconsider this matter, please provide a written statement within 30 days from the date of this letter, explaining the reason why you didn't file a return.
- 3. Send us a completed and signed tax return within 30 days for each period shown. Include all supporting forms and schedules. Both you and your spouse must sign any joint return. Please attach a copy of this letter to the front of your return to help us identify your case and expedite routing. Send all documents in the enclosed envelope.

Under the Privacy Act of 1974, we must inform you that our legal right to ask for this information is found in Internal Revenue Code sections 6001, 6011, 6012(a) and their regulations. These sections say you must file a return or statement for any tax year you are liable for, including the taxes your employer withheld.

We ask for this information, which you are required to provide to us, to carry out the United States tax laws. We may provide information to the Department of Justice for civil and criminal litigation and other federal agencies, states, cities, and the District of Columbia for use in administering their tax laws.

If you do not provide the information requested, or provide fraudulent information, we may charge you penalties, and in certain cases, you may be subject to criminal prosecution. We may also have to disallow exemptions, exclusions, credits, deductions or adjustments shown on the tax return. This could make your tax higher or delay any refund. Interest may also be charged.

We have enclosed Publication 3498-A, *The Examination Process (Examinations by Mail)*, for your information.

How to Contact Us

If you have any questions, please use the contact information shown in the heading of the letter.

Thank you for your cooperation.

Sincerely,

Operations Manager, Examination

Enclosures:
Copy of this letter
Return Envelope
Examination Report (2 copies)
Publication 3498-A