Department of the Treasury Internal Revenue Service Letter Date: Social Security Number: Tax Year: Tax Form: Filing Status: Contact Person:

Proposed Individual Income Tax Assessment

Contact Telephone Number:

Contact Hours:

We have no record of receiving your Form 1040, *U.S. Individual Income Tax Return*, for the tax year shown above. Therefore, we have computed your tax, penalties, and interest based on income reported to us by your employer(s), bank(s), etc., as shown on page 5 of this letter. We show our computation of your tax on page 2. Since we computed your tax based on income only, it would be to your advantage to file your return(s) so that you can claim all of the exemptions, deductions, and credits that the law allows you.

Within 30 days from the date of this letter, we must receive one of the following:

- 1. Your Form 1040 completed and signed, including all schedules and forms, with the cover letter;
- 2. The "Consent to Assessment and Collection" form on page 4 signed and dated;
- 3. A statement explaining why you believe you are not required to file, or information you would like us to consider; or
- 4. Your appeal to the proposed assessment. We've enclosed Publication 5, *Appeal Rights and Preparation of Protests for Unagreed Cases*, and Publication 1, *Your Rights as a Taxpayer*. These publications explain your rights concerning assessments and payment of tax.

If you cannot pay the full amount you owe, send as much as you can, and tell us when you can pay the rest. We may be able to arrange a payment agreement if you have filed all of your tax returns. If you do not file the requested return within 30 days, we will assess the amount of tax, penalties, and interest shown in our computation based on available income information.

You may order blank tax forms, schedules, instructions and publications by calling 1-800-829-3676 toll-free. Please allow 2 weeks from the date of your order for delivery.

If you have any questions, you may write or call your contact person listed in this letter.	If you write, give us
your telephone number and the most convenient time for us to call. Please attach page 1	of this letter to your
reply and use the enclosed envelope.	

Sincerely,

Compliance Services Field Director

Enclosures: Publications 1, 5, and 594 Notice 609 Return Envelope