Department of Treasury
Internal Revenue Service
[   ]

Notice	CP59
Tax Year	[XXXX]
Notice Date	October 10, 2016
Social Security number	■■■■■
To contact us	Phone 1-800-■■■■
Your Caller ID:	■
Select code	
Page 1 of 4	

Message about your 2010 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, 2010.

What you need to do immediately
If you are required to file a tax return for 2010, please do so immediately.

- Complete and sign all required tax forms, include a payment for any taxes due, and mail us your return using the envelope provided.
- If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword "tax payment options" for more information about:
  — Installment and payment agreements—download required forms or save time and money by applying online using the Online Payment Agreement application if you qualify
  — Automatic payment deductions from your bank account
  — Payroll deductions
  — Credit card payments
  Or, call us at 1-800 ■■■■ to discuss your options.
- You risk losing your refund if you don't file your return. If you are due a refund for withholding or estimated taxes, you must file your return to claim it by [return due date + 3 years + any extension of time to file]. The same rule applies to a right to claim tax credits such as the Earned Income Credit.
- **Or if you don't think you had to file a tax return for 2010.**

Complete the Response form on Page 3 to indicate whether any of the circumstances below apply to you. Send us the form in the enclosed envelope.
Indicate whether:

- You already filed a tax return for 2010 (if so, send us a signed and dated copy of the return along with your Response form).
- The person addressed on this notice is deceased and you already filed a Form 1041, Income Tax Return for Estates and Trusts.
- You don't think you are required to file for one of the reasons listed on Page 3.

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, we may determine your tax for you.
- You may continue to accrue penalties and interest charges on the amount of tax due.

Notice	CP59
Tax Year	[████]
Notice Date	October 10, 2016
Social Security number	████████
To contact us	Phone 1 ████████
Page 2 of 4	

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 2010.

Additional information

- Visit www.irs.gov/cp59

- **If you need Wage and Income information you can:**

    - Call the transcript toll-free line: 1-800-908-9946.

    - Go to www.irs.gov and enter "Order a Transcript" in the Search box.
    -
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call 01- ████████ (not a toll free number), or visit www.irs.gov.
- You may qualify for assistance from a professional tax assistant at a Low Income Taxpayer Clinic that provides help at little or no charge. For additional information, download the Low Income Taxpayer Clinic List (Publication 4134) from www.irs.gov or call 1-800-829-3676 to request a copy.
- 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 Publication4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments, from www.irs.gov or call 1-800-829-3676.
- Keep this notice for your records.

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

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Notice	CP59
Tax Year	[XXXX]
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Social Security number	███████
To contact us	Phone 1-800 ███
Your Caller ID:	███
Select code	
Page 3 of 4	

Response form

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

Provide your contact information

If your address has changed, please make the changes below.

█████████████

	□ a.m.		□ a.m.
	□ p.m.		□ p.m.
Primary phone	Best time to call	Secondary phone	Best time to call

1. Indicate whether any of the following circumstances apply to you

If you already filed a tax return

□ I already filed my tax return for 2010 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 tax return

_____
Employer identification number (EIN) listed on Form 1041

_____
Tax return year

Continued on back

Indicate whether any of the following circumstances apply to you—**continued**

Notice	CP59
Tax Year	[XXXX]
Notice Date	October 10, 2016
Social Security number	
To contact us	Phone 1
Page 4 of 4	

If you don't think you have to file a tax return for 2010

Expain why you don't think you are required to file a tax return for 2010.
Note: The answers to these questions apply to the 2010 tax year only.

My filing status was:

□ Head of household   □ Single
□ Married filing jointly   □ Qualifed widow(er) with dependent
□ Married filing separately   child

The following applied to me:

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

_____

My total income

_____

Reason for not filing

If you have a refund from a prior year that you applied to your [2010] taxes or made estimated tax payments for [2010] taxes

□ I want to apply the credit to another tax return:

  Note: You must file a return for 2010 to apply the prior year
        credit.

_____

 Tax form number   Tax period ending   SSN

OR:
□ 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.

2. Please 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