



Department of the Treasury
Internal Revenue Service

Notice	CP59
Tax Year	
Notice date	
Social Security number	XXX-XX-1234
To contact us	123-456-6789
Your Caller ID	XXXXXX
Select code	XX
Page 1 of 3	

NAME
ADDRESS
CITY, STATE, ZIP

Message about your XXXX Form XXXX

You didn't file a Form XXXX tax return

You haven't filed your tax return for the tax year ending on XXXX.

What you need to do immediately

File your XXXX tax return

- Using your current address, complete and sign your return, include a payment for any tax due, and mail to us using the envelope enclosed. Note: If you received an IRS-issued identity protection personal identification number (IP PIN) due to identity theft, you must include the IP PIN on your tax return, as directed, when you send it to us. If you're filing a joint return, include each spouse's IP PIN.
- You may be able to file the return electronically, but this option is limited for late returns. You can e-file within 2 years of the original due date; however, you will need an authorized e-file provider to submit your return on your behalf.

If you think we made a mistake

Complete the enclosed Form XXXX, Form XXXX Return Delinquency, to tell us you already filed a return or why you think you don't have to file one. Mail your completed Form XXXX to us with the stub below in the enclosed envelope or fax it to 123-456-6789.

If we don't hear from you

- We may determine your tax for you. Penalty and interest charges may continue to accrue on any unpaid balance we determine you owe.
- 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 XX/XX/XXXX, 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 XXXX.

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Payment options

Pay online, by phone, or with a mobile device. Visit [IRS.gov/payments](https://www.irs.gov/payments) or the IRS2Go mobile app for all IRS payment options.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first. It's free to pay from a bank account (Direct Pay) or the Electronic Federal Tax Payment System (EFTPS). You can also schedule payments and receive email notifications.

If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

To view the amount you owe and your payment history visit [IRS.gov/account](https://www.irs.gov/account).

Additional information

- Visit www.irs.gov/cp59
- We enclosed Publication 1, Your Rights as a Taxpayer, which you may find helpful.
- For tax forms, instructions and publications, visit www.irs.gov or call 123-456-6789.
- 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 +1-123-456-6789 (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, Canceled Debts, Foreclosures, Repossessions, and Abandonments.
- Keep this notice for your records.

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

Low Income Taxpayer Clinics (LITC)

Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LITC must be for free or a small fee. To find an LITC near you:

- Go to www.taxpayeradvocate.irs.gov/litcmap;
- Download IRS Publication 4134, Low Income Taxpayer Clinic List available at www.irs.gov; or
- Call the IRS toll-free at 123-456-6789 and ask for a copy of Publication 4134. State bar associations, state or local society of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.