



Department of the Treasury  
Internal Revenue Service

Notice	CP88
Tax Year	2015
Notice date	February 20, 2017
Social Security number	[REDACTED]
To contact us	1-800-829-8374
Page 1 of 1	[REDACTED]

We still haven't received your 2012 Form 1040

## We're holding your 2015 tax refund

Our records show that you didn't file your 2012 Form 1040. As a result, we're holding your 2015 tax refund until we can determine whether you owe additional taxes for 2012.

Please file your 2012 tax return, or we'll determine your tax for you.

---

### What you need to do

File your 2012 tax return, along with any supporting documents, by March 22, 2017. Mail your return to:

Internal Revenue Service  
Fresno, CA 93888-0025

---

### If we don't hear from you

If we don't receive your return or a valid reason for not filing by March 22, 2017, we'll determine taxes for you based on information we've received from third parties. This means you may not receive certain exemptions, deductions, or credits that you would otherwise receive if you filed your own return.

---

### Next steps

Once you file your 2012 tax return, we'll determine if you owe additional taxes. This may take up to 12 weeks.

If you owe other tax or other debts we're required to collect, we may apply all or part of your refund to the amount you owe. You'll receive a notice explaining how we applied the money and a check for the remaining balance, if there is one.

---

### Additional information

- Visit [www.irs.gov/cp88](http://www.irs.gov/cp88)
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX FORM (1-800-829-3676).
- Keep this notice for your records.

We're required to send a copy of this notice to both you and your spouse. Each copy contains the information you are authorized to receive. Please note: Only pay the amount due once.

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