



Department of the Treasury
Internal Revenue Service
[Operating Division / Program Name]
[Street address]
[City, State ZIP]

Date:
11/07/2022
Taxpayer ID number:

Form:

Tax periods ended:

[Recipient name]
[Address line 1]
[Address line 2]
[Address line 3]

Person to contact:
Name:
ID number:
Telephone:
Fax:
Contact hours:

You May Need to File Your Federal Income Tax Return

Dear [Name]:

Why you're receiving this letter

We have no record of receiving your Form 1040, U.S. Individual Income Tax Return, for the tax periods shown above. Therefore, we figured your tax and proposed penalties based on the information your employers, banks and other payers reported on Forms W-2, 1099, etc.

The enclosed Form 4549, Report of Income Tax Examination Changes, explains the tax and penalties. Since we figured your tax based on income only, it would be to your advantage to file your returns to claim any deductions or credits the law allows.

What you need to do within 30 days of the date of this letter

Take one of the following actions:

1. Complete and sign a tax return for each tax period you're liable to file. Attach the enclosed Form 14817, Reply Cover Sheet, to the front of your returns, include all supporting forms and schedules and mail to the address shown above. Both you and your spouse must sign if filing a joint return. You can find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
2. If you agree with the amounts shown in the report, sign, date and return one copy of the report with full payment in the enclosed envelope. If you disagree with the amounts shown in the report or believe you're not required to file, send a written statement telling us why you don't need to file a return or which items in the report you disagree with, and why.

Where you can get more information

The enclosed Publication 3498-A, The Examination Process (Audits by Mail), explains the general procedures of the audit process. It also supplies resources for getting help, options for resolving disagreements, and guidance for appealing a determination. The enclosed Publication 1, Your Rights as a Taxpayer explains your right to appeal our determination.

If there's a balance due, we'll continue to charge interest on the unpaid balance until you pay the balance in full. If you can't pay in full now, see payment options in the enclosed Publication 3498-A.

What will happen if we don't hear from you

We'll send you a Notice of Deficiency showing the proposed amount owed (including applicable penalties and interest to date). The notice explains your right to file a petition in the United States Tax Court. Once we issue the Notice of Deficiency, you'll lose your right to pre-petition administrative appeal. We'll still consider any new information you may give us, but you'll need to file a petition with the United States Tax Court to contest our final determination.

If you have questions, you can call the contact person shown above.

Keep a copy of this letter, and any documentation you send to us, for your records.

Thank you for your cooperation.

Sincerely,

[Name]
Operations Manager,
Examination



Enclosures:

Form 4549 (2 copies)

Form 14817

Publication 3498-A

Publication 1

Envelope