



**Department of the Treasury
Internal Revenue Service
Large Business & International Division**

Date:

Partnership TIN:

Tax period ended:

Person to contact:

Contact address:

Employee ID number:

Contact telephone number:

Contact fax number:

Respond by:

Dear [Partnership]:

Our records show that you haven't filed Form 1065, U.S. Return of Partnership Income, for the tax period ended [month day, 20XX]. We believe you have a requirement to file. A partnership must file a return for each taxable year stating its income and deductions (Internal Revenue Code Section 6031).

What you need to do immediately

Send a copy if you've already filed for the tax period shown above. Tell us when you filed and the address you sent it to. Send it to the contact name and address above by [month day, 20XX].

. Send it to the contact name and address above. If this is the last return you expect to file, write "Final" across the top of the return.

Send a statement if you didn't file Form 1065:

- And believe you don't have a filing requirement. Explain your position and address Internal Revenue Code Section 6031(a), which states that a partnership is required to file unless it has no income, deductions, or credits for federal income tax purposes. Send it to the contact name and address above by .
- And believe you have reasonable cause for not filing. Explain your position. Send it to the contact name . Your reasonable cause statement will help us decide if any applicable penalties could be abated.

days. Send it to the contact name and address above. We must receive your request before the "respond by" above.

Provide a new address if we didn't send this to the right one. Please make the changes below and return it to the contact name and address at the top of the first page of this letter.

Partnership's new address: _____

If we don't hear from you

We may assess penalties for failing to file and for any consequential penalties or underpayments. We may start an audit based on the information we have received to date.

Additional information

We are sending you this letter as an inquiry. This is not an audit of your tax return or of your failure to file one. It does not constitute an examination under Internal Revenue Code Section 7605(b).

If you want someone to represent you about this matter, send a completed Form 2848, Power of Attorney and Declaration of Representative, with your response. Send it to the contact name and address at the top of the first page of this letter.

You can get the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call the contact person at the top of the first page of this letter.

If you prefer, you can write to the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide a contact person's name, telephone number and the hours we can reach you, in the spaces in the below.

Contact person's name _____

Contact person's telephone number (_____) Hours _____

Keep a copy of this letter for your records

Thank you for your cooperation.

Sincerely,

[Name]

[Title]