



Department of Treasury

[Redacted]

Notice	CP142
Notice date	October 10, 2011
Employer ID number	[Redacted]
Tax period	[Redacted]
Form	[Redacted]
Report number	[Redacted]
CUSIP number	[Redacted]
Issue price	[Redacted]
To contact us	[Redacted]

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[Redacted]

We received your Form 1040 late

You need to request an extension of time to file before we can process your form

We received your form on June 30, 2012 after the filing deadline. The tax law requires that a bond issuer file certain informational returns (Forms 8038, 8038-B, 8038-G, and 8038-TC) by the 15th day of the 2nd calendar month after the end of the quarter in which the bond was issued. For Form 8038-GC, the filing due date is February 15 of the calendar year following the year in which the bond was issued.

What you must do immediately

To request an extension, you must explain why you filed late. To do so, send us a letter with the following information:

- Date the form was due
- Description of events that caused you to file the return late
- Description of what you did after you discovered that you missed the filing deadline
- Statement that says whether or not the IRS is examining the bond issue in question
- Copy of the late return
- Copy of this notice

You must send us this information within 30 days from the date of this notice. You can mail your response to the address shown above or fax it to [Redacted].

If you fax the information, address your cover sheet to Attention: EO Accounts, mail stop [Redacted], and include the following information:

- Your name
- Your taxpayer identification number
- Number of pages faxed
- Date

Due to the high volume of faxes we receive, we can't acknowledge receipt of your fax. Please don't send a fax and mail a copy of this information. Doing so may delay resolving your account.

If we don't hear from you

If you don't send us this information, we may assess a failure to file penalty.

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Additional Information

- Visit www.irs.gov/cp142
- For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676)
- Keep this notice for your records.

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