



Department of Treasury

[Redacted]

Notice CP515
Tax period ending
Notice date March 2, 2009
Employer ID number
To contact us
Select code
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ADR barcode

Message about your Forms
You didn't file your tax returns

Our records show that you haven't filed your tax returns we've listed here.

We sent you previous notices informing you of this, but the notices may have been returned as undelivered or could not be mailed by the United States Postal Service (USPS).

Forms [Redacted] haven't been filed for the following tax periods ending:

Table with 2 columns: Form number, Tax period. Contains 12 rows of redacted data.

What you need to do immediately

If you agree that you still need to file these returns

- Complete and sign your returns, include a payment for any tax due, and mail it to us using the enclosed envelope.
Note: If tax is due on more than one tax period, we suggest you include a payment with each tax return in order for your payment to be applied to the correct tax period.
If you can't pay the amount due, pay as much as you can now and make payment arrangements that allow you to pay off the rest over time. Visit www.irs.gov and search for keyword: "tax payment options" for more information about:
- Installment and payment agreements—download required forms or save time and money by applying online if you qualify
- Automatic payment deductions from your bank account
- Payroll deductions
- Credit card payments

Or, call us at [Redacted] to discuss your options.

- If you are owed refunds, you must file a return within 3 years of the due date of the tax return, or 2 years from the date the tax was paid, whichever is later.

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What you need to do immediately—**continued**

**If you think we've made an error**

Complete the Response form to explain whether you've already filed these returns, or why you think you don't have to file. Mail your completed Response form to us using the enclosed envelope.

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**If we don't hear from you**

We may determine your tax for you, and penalty and interest may continue to accrue.

If you are owed a refund for the current tax period, or any prior period, it may be delayed because of these unfiled returns.

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**About your return**

Our records show that you paid wages for tax year ██████, However, we have no record of receiving a Form ██████ (Quarterly tax return) or Form ██████ (Annual tax return) from you.

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**Additional Information**

- Visit [www.irs.gov/cp515b](http://www.irs.gov/cp515b).
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).
- If you are outside the country and need assistance, please call ██████ (not a toll free number), or visit [www.irs.gov](http://www.irs.gov).
- Keep this notice for your records.

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



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**1. Indicate which of the following circumstances apply to you**

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**If you already filed a tax return**

- I already filed my tax return for the tax periods shown above, and I am enclosing a signed and dated copy of each return as verification.

.....  
Name(s) shown on return

.....  
Employer Identification number (EIN) listed on the return

Is the EIN different from the one on this notice?  Yes  No

.....  
Form(s) filed      Tax period(s) ending date      Date tax return was filed

.....  
Form(s) filed      Tax period(s) ending date      Date tax return was filed

.....  
Form(s) filed      Tax period(s) ending date      Date tax return was filed

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**If you are filing late**

- I'm enclosing a signed and dated copy of my tax return for the tax periods shown above (plus any schedules and attachments).

Explain why you are filing late.

.....  
.....  
.....  
.....  
.....  
.....

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**If you don't think you have to file these tax return[s]**

Explain why you don't think you are required to file this tax return.

- My business ceased operations on: \_\_\_\_\_  
 I had no employees during this period.  
 My business no longer has any employees and doesn't expect to pay wages in the future. Last date wages paid: \_\_\_\_\_  
 I reported all wages on Form 943/944. (Please attach a signed copy of the Form 943/944 return).
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Indicate which of the following circumstances apply to you—continued

**If you have a credit or if you already made a payment or deposit**

I have a credit/payment/deposit and want it applied to the following:

Tax form	Tax period(s)	Employer Identification number (EIN)

Note: You must file a tax return in order to apply a carry forward credit even though you might not be required to file.

OR:

I want to receive this credit as a refund check.

Note: You must file a tax return to be eligible for a refund even though you might not be required to file.

**2. Please sign and mail this form to us**

Under penalties of perjury, to the best of my knowledge, the information in this form is correct and complete.

Signature Title Date