



Department of the Treasury
Internal Revenue Service
Fresno, CA 93888-0025

Notice	CP59
Tax year	December 31, 2017
Notice date	January 28, 2019
Social Security number	nnn-nn-nnnn
To contact us	Phone nnn-xxx-nnnn
Your caller ID	Nnnn
Select code	nn

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JAMES & KAREN Q.
HINDS 22 BOULDER
STREET HANSON, CT
00000-7523

Message about your 2017 Form 1040

You didn't file a Form 1040 tax return

Our records show that you haven't filed your tax return for the tax year ending on December 31, 2017.

What you need to do immediately

If you're required to file a tax return for 2017, please do so immediately.

- Using your current address, complete and sign your return, include a payment for any taxes due, and mail to us using the envelope provided.
- File electronically through an e-file provider if it's within 2 years from the original due date of the return.
- Pay online now at www.irs.gov/payments or mail a payment with your return.

If you don't think you had to file a tax return for 2017

Complete the enclosed Form 15103, Form 1040 Return Delinquency, to indicate whether any of the circumstances apply to you. Send us the form with the stub below in the enclosed envelope or fax it to xxx-xxx-xxxx

Indicate whether:

- You already filed a tax return for 2017 (if so, send us a signed and dated copy of the return along with your Form 15103)
- You don't think you are required to file for one of the reasons listed on the Form 15103

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If we don't hear from you

- If you don't file a tax return, or dispute this notice if you feel you've received it in error, you may owe penalty and interest charges on the amount of tax due.
- You may continue to accrue penalties and interest charges on the amount of tax due.
- You risk losing your refund if you don't file your return. If you're due a refund for withholding or estimated taxes, you must file your return to claim it by April 15, 2021, plus any extension of time to file. The same rule applies to a right to claim refundable tax credits such as the Earned Income Credit.
- If you received interest or dividend income and you don't file your return or pay all taxes due, you could become subject to backup withholding. This means IRS will notify your payers (banks, etc.) to withhold a percentage of the payments you receive for dividends and interest. The payers will send the money to the IRS and you may claim it as a withholding credit on your federal income tax return.

Next steps

We'll contact you again if:

- We need additional information or clarification about your tax return
- We determine that you do need to file a tax return for 2017

Payment options**Pay now electronically**

We offer free payment options to securely pay your tax bill directly from your checking or savings account. When you pay online or with your mobile device, you can:

- Receive instant confirmation of your payment
- Schedule payments in advance
- Reschedule or cancel a payment before the due date

You can also pay by debit or credit card for a small fee. To see all of our payment options, visit www.irs.gov/payments.

Payment plans

If you can't pay the full amount you owe, pay as much as you can now and make arrangements to pay your remaining balance. Visit www.irs.gov/paymentplan for more information on installment agreements and online payment agreements. You can also call us at xxx-xxx-xxxx to discuss your options.

Offer in Compromise

An offer in compromise allows you to settle your tax debt for less than the full amount you owe. If we accept your offer, you can pay with either a lump sum cash payment plan or periodic payment plan. To see if you qualify, use the Offer in Compromise Pre-Qualifier tool on our website. For more information, visit www.irs.gov/offers.

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Payment options-**continued**

Account balance and payment history

For information on how to obtain your current account balance or payment history, go to www.irs.gov/balancedue.

If you already paid your balance in full within the past 21 days or made payment arrangements, please disregard this notice.

If you think we made a mistake, call xxx-xxx-xxxx to review your account.

Additional information

- Visit www.irs.gov/cp59.
- For tax forms, instructions and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676).
- If you need wage and income information, you can request a transcript by visiting www.irs.gov/transcript.
- If you are outside the country and need assistance, please call +x-xxx-xxx-xxxx (not a toll free number), or visit www.irs.gov.
- If you had a mortgage interest debt reduced or discharged due to restructuring or foreclosure, you may qualify for tax relief under the Mortgage Forgiveness Debt Relief Act. For additional information, download Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments.
- Keep this notice for your records.

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

Low Income Taxpayer Clinics (LITC)

Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

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JAMES & KAREN Q. HINDS
22 Boulder Street
Hanson, CT 00000-7253

Notice	CP59
Social Security number	Nnn-nn-1234

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Please detach and return this stub with your completed Form 15103

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