

Internal Revenue Service

Department of the Treasury

Date:

Taxpayer Identification Number:

Form:

Tax Period(s):

Person to Contact:

Employee Identification Number

For assistance, you may call us at:

Or you may write us at the address shown at the bottom.

Dear

Thank you for filing your delinquent income tax return(s) for the period(s) shown above. We're pleased to tell you that we examined your return and didn't propose any changes.

If your return(s) showed that you overpaid your tax, we'll send you a refund if we received the return(s) within the time limits for claiming a refund. Under the law, we can't refund tax that you paid more than three years before you filed the return. We consider tax that was withheld from your wages as taxes paid on April 15th of the year after it was withheld.

If your return(s) showed that you still owe an amount to IRS, we'll send you a bill for the tax you owe, plus interest and penalties. As our examiner has explained to you, we are charging you delinquency penalties because you didn't show that you had reasonable cause for filing late. You should receive the bill within the next few weeks.

If you have questions, please write or call the person whose name is shown at the top of this letter. Whenever you write to us, please include your telephone number, with the area code, the best time for us to call you, and a copy of this letter. You may also wish to keep a copy for your records.

Sincerely yours,

Enclosure:
Copy of this letter