



IRS Department of the Treasury
Internal Revenue Service

PO BOX 149338
AUSTIN, TX 78714-9338

SBV

001298.571535.0008.001 2 AT 0.471 1165



ROBERT A MCNEIL
4400 MEMORIAL DR APT 1200
HOUSTON TX 77007-7344001



460827522102



001298

Be sure the IRS address appears in your envelope window.

BODCD - SBV
SELCD - 36

Notice Date: JAN. 12, 2009
Notice Number: CP59
Tax Period Ending: DEC. 31, 2007

Internal Revenue Service
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SBV

Notice Date: JAN. 12, 2009

Notice Number: CP59

Social Security Number:
460-82-7522

Caller ID: 723093

Tax Form: 1040

Tax Period Ending:
DEC. 31, 2007For assistance, call:
1-800-829-8374

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001299

Request for Your Tax Return

Why Are You Getting This Notice?

Our records show that you have not filed the tax return as shown below.

Form	Tax Period Ending
1040 , U.S. Individual Income Tax Return	DEC. 31, 2007

What Should You Do?

If you have not filed this tax return, please do the following:

- Prepare your tax return,
- Sign the return,
- Attach your payment for any tax due, and we'll bill for any interest and penalties.

If you cannot pay the entire amount when you file this tax return, please do the following:

- Send as large of a payment as you can, and,
- Contact us to make arrangements to pay the balance.

If you have already filed this tax return, please do the following:

- Send us a copy of it,
- Sign it or re-sign it,
- Date it, and,
- Allow 6 to 8 weeks to process your returns.

If you are due a refund, you must do the following:

- File within 3 years of the original due date of the tax return, or,
- File within 2 years from the date the tax was paid, whichever is later.

For general information, tax forms, and publications, visit www.irs.gov.

If you believe you are not required to file, please tell us why by completing the "Information About Your Tax Return" at the end of this notice.

If you need assistance, call 1-800-829-8374, or you may visit our Web site at www.irs.gov.

If you are out of the country and need assistance, please call 01-215-516-2000 (not a toll free number), or you may visit our Web site at www.irs.gov.

If you need tax forms, call 1-800-TAX-FORM (1-800-829-3676), or visit our Web site at www.irs.gov.

What Happens If You Don't File or Response Is Not Clear?

We will contact you again if the following occurs:

- We need additional information,
- We need clarification of your response, or,
- We determine that you are required to file a tax return.

For general information, tax forms, and publication, visit www.irs.gov.

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Information About Your Tax Return

Please complete as necessary and return this entire page.

A. If you are not required to file, please complete this section:

My filing status was:

Single

Head of Household

Married Filing Jointly

Married Filing Separately

Qualified Widow(er) with Dependent Child

Check the item(s) that apply to your situation:

I was 65 or older

I am Blind

My spouse was 65 or older

My spouse is Blind

I could be claimed as a dependent on another's return

My total income for the tax period ending shown above was \$ _____

Tell us why you are not required to file the tax return listed above:

B. If you have already filed a tax return, please fill out this section:

Names shown on my tax return (if different than above) are:

My Social Security Number (SSN) shown on the return _____

My Spouse's SSN (if you filed a joint return _____

Form _____ Tax Years _____ Date Filed _____

C. If your spouse is deceased, complete this section:

Name of deceased spouse _____

SSN of this spouse _____ Date of death _____

For general information, tax forms, and publication, visit www.irs.gov.

D. If you already sent a payment or a credit was applied to the above tax period ending, complete this section:

- Refund the credit balance. However, you must file a tax return to get a refund of your credit even though you may not be required to file.
- Apply the credit to the tax return, tax period ending and SSN on this notice. My tax return is enclosed.
- Apply the credit to another tax return, tax period ending, and SSN below:
Tax form: _____ Tax Period ending: _____ SSN: _____

Complete your contact information.

1. Please verify your address and note any corrections below. (Print clearly.)

ROBERT A MCNEIL
4400 MEMORIAL DR APT 1200
HOUSTON TX 77007-7344001

2. Please list your phone numbers below.

Home

Work

Cell

Other

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information provided on this form is true, correct, and complete.

Signature

Date

For general information, tax forms, and publications, visit www.irs.gov.



Department of the Treasury
Internal Revenue Service

Notice 1155 (CG/EN/SP)

Disaster Relief from the IRS

If you have been impacted by the recent disaster in your area and are unable to meet your tax obligations, the IRS may be able to assist with payment and filing extensions, and if qualified, with an expedited tax refund for casualty losses. Please call the IRS Disaster Hotline at 1-866-562-5227 to find out what type of administrative tax relief is available.

For assistance in calculating any disaster loss, please call 1-800-829-3676 and order Publication 2194, *Disaster Losses Kit for Individuals* or Publication 2194-B, *Disaster Losses Kit for Businesses*. If you have access to the Internet you may log on to www.irs.gov and use the keyword "disaster" to view additional information.

Aviso 1155

Alivio de Desastre por parte del IRS

Si usted ha sido impactado por el reciente desastre en su área y no ha podido cumplir con sus obligaciones tributarias, el IRS podría ayudarle a extender el término para el pago la y presentación, y si califica, con un reembolso rápido del impuesto por las pérdidas fortuitas. Por favor llame a la Línea de Emergencia del IRS al 1-866-562-5227, para averiguar qué tipo de alivio administrativo tributario está disponible.

Para ayudarle a calcular cualquier pérdida fortuita, por favor llame al 1-800-829-3676, y ordene la Publicación 2194, *Disaster Losses Kit for Individuals* (Paquete de Formas para Individuos Sobre Pérdidas Fortuitas) o la Publicación 2194-B, *Disaster Losses Kit for Businesses* (Paquete de Formas para Negocios Sobre Pérdidas Fortuitas), ambas en inglés. Si usted tiene acceso al Internet conéctese con la página del IRS en www.irs.gov, y use la palabra clave "desastre" (disaster), para ver la información adicional.



Department of the Treasury
Internal Revenue Service

Notice 609

(Rev. December 2004)

Privacy Act Notice

The Privacy Act of 1974 says that when we ask you for information, we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if you do not provide it and whether or not you must respond under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is found in Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections.

Code section 6109 and its regulations say that you must show your social security number, employer identification number or individual taxpayer identification number on what you file. Section 6109 also requires return preparers to provide their identifying numbers on the return. You must also fill in all parts of the tax form that apply to you. This is so we know who you are and can process your return and papers. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the U.S. tax laws. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to

certain foreign governments under tax treaties they have with the United States. We may also disclose this information to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

If you do not file a return, do not give us the information we ask for, or provide fraudulent information, the law says that we may have to charge you penalties and, in certain cases, subject you to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. You may want to refer to it if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.



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Department of the Treasury
Internal Revenue Service

Publication 1

(Rev. May 2005)

Catalog Number 64731W

www.irs.gov

Your Rights as a Taxpayer

The first part of this publication explains some of your most important rights as a taxpayer. The second part explains the examination, appeal, collection, and refund processes. This publication is also available in Spanish.

THE IRS MISSION

PROVIDE AMERICA'S
TAXPAYERS TOP QUALITY
SERVICE BY HELPING THEM
UNDERSTAND AND MEET
THEIR TAX RESPONSIBILITIES
AND BY APPLYING THE TAX
LAW WITH INTEGRITY AND
FAIRNESS TO ALL.

Declaration of Taxpayer Rights

I. Protection of Your Rights

IRS employees will explain and protect your rights as a taxpayer throughout your contact with us.

II. Privacy and Confidentiality

The IRS will not disclose to anyone the information you give us, except as authorized by law. You have the right to know why we are asking you for information, how we will use it, and what happens if you do not provide requested information.

III. Professional and Courteous Service

If you believe that an IRS employee has not treated you in a professional, fair, and courteous manner, you should tell that employee's supervisor. If the supervisor's response is not satisfactory, you should write to the IRS director for your area or the center where you file your return.

IV. Representation

You may either represent yourself or, with proper written authorization, have someone else represent you in your place. Your representative must be a person allowed to practice before the IRS, such as an attorney, certified public accountant, or enrolled agent. If you are in an interview and ask to consult such a person, then we must stop and reschedule the interview in most cases.

You can have someone accompany you at an interview. You may make sound recordings of any meetings with our examination, appeal, or collection personnel, provided you tell us in writing 10 days before the meeting.

V. Payment of Only the Correct Amount of Tax

You are responsible for paying only the correct amount of tax due under the law—no more, no less. If you cannot pay all of your tax when it is due, you may be able to make monthly installment payments.

VI. Help With Unresolved Tax Problems

The Taxpayer Advocate Service can help you if you have tried unsuccessfully to resolve a problem with the IRS. Your local Taxpayer Advocate can offer you special help if you have a significant hardship as a result of a tax problem. For more information, call toll free 1-877-777-4778 (1-800-829-4059 for TTY/TDD) or write to the Taxpayer Advocate at the IRS office that last contacted you.

VII. Appeals and Judicial Review

If you disagree with us about the amount of your tax liability or certain collection actions, you have the right to ask the Appeals Office to review your case. You may also ask a court to review your case.

VIII. Relief From Certain Penalties and Interest

The IRS will waive penalties when allowed by law if you can show you acted reasonably and in good faith or relied on the incorrect advice of an IRS employee. We will waive interest that is the result of certain errors or delays caused by an IRS employee.

Examinations, Appeals, Collections, and Refunds

Examinations (Audits)

We accept most taxpayers' returns as filed. If we inquire about your return or select it for examination, it does not suggest that you are dishonest. The inquiry or examination may or may not result in more tax. We may close your case without change; or, you may receive a refund.

The process of selecting a return for examination usually begins in one of two ways. First, we use computer programs to identify returns that may have incorrect amounts. These programs may be based on information returns, such as Forms 1099 and W-2, on studies of past examinations, or on certain issues identified by compliance projects. Second, we use information from outside sources that indicates that a return may have incorrect amounts. These sources may include newspapers, public records, and individuals. If we determine that the information is accurate and reliable, we may use it to select a return for examination.

Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, explains the rules and procedures that we follow in examinations. The following sections give an overview of how we conduct examinations.

By Mail

We handle many examinations and inquiries by mail. We will send you a letter with either a request for more information or a reason why we believe a change to your return may be needed. You can respond by mail or you can request a personal interview with an examiner. If you mail us the requested information or provide an explanation, we may or may not agree with you, and we will explain the reasons for any changes. Please do not hesitate to write to us about anything you do not understand.

By Interview

If we notify you that we will conduct your examination through a personal interview, or you request such an interview, you have the right to ask that the examination take place at a reasonable time and place that is convenient for both you and the IRS. If our examiner proposes any changes to your return, he or she will explain the reasons for the changes. If you do not agree with these changes, you can meet with the examiner's supervisor.

Repeat Examinations

If we examined your return for the same items in either of the 2 previous years and proposed no change to your tax liability, please contact us as soon as possible so

we can see if we should discontinue the examination.

Appeals

If you do not agree with the examiner's proposed changes, you can appeal them to the Appeals Office of IRS. Most differences can be settled without expensive and time-consuming court trials. Your appeal rights are explained in detail in both Publication 5, Your Appeal Rights and How To Prepare a Protest If You Don't Agree, and Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund.

If you do not wish to use the Appeals Office or disagree with its findings, you may be able to take your case to the U.S. Tax Court, U.S. Court of Federal Claims, or the U.S. District Court where you live. If you take your case to court, the IRS will have the burden of proving certain facts if you kept adequate records to show your tax liability, cooperated with the IRS, and meet certain other conditions. If the court agrees with you on most issues in your case and finds that our position was largely unjustified, you may be able to recover some of your administrative and litigation costs. You will not be eligible to recover these costs unless you tried to resolve your case administratively, including going through the appeals system, and you gave us the information necessary to resolve the case.

Collections

Publication 594, The IRS Collection Process, explains your rights and responsibilities regarding payment of federal taxes. It describes:

- What to do when you owe taxes. It describes what to do if you get a tax bill and what to do if you think your bill is wrong. It also covers making installment payments, delaying collection action, and submitting an offer in compromise.
- IRS collection actions. It covers liens, releasing a lien, levies, releasing a levy, seizures and sales, and release of property.

Your collection appeal rights are explained in detail in Publication 1660, Collection Appeal Rights.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties due on your joint return. However, if you qualify for innocent spouse relief, you may be relieved of part or all of the joint liability. To request relief, you must file Form 8857, Request for Innocent Spouse Relief no later than 2 years after the date

on which the IRS first attempted to collect the tax from you. For example, the two-year period for filing your claim may start if the IRS applies your tax refund from one year to the taxes that you and your spouse owe for another year. For more information on innocent spouse relief, see Publication 971, Innocent Spouse Relief, and Form 8857.

Potential Third Party Contacts

Generally, the IRS will deal directly with you or your duly authorized representative. However, we sometimes talk with other persons if we need information that you have been unable to provide, or to verify information we have received. If we do contact other persons, such as a neighbor, bank, employer, or employees, we will generally need to tell them limited information, such as your name. The law prohibits us from disclosing any more information than is necessary to obtain or verify the information we are seeking. Our need to contact other persons may continue as long as there is activity in your case. If we do contact other persons, you have a right to request a list of those contacted.

Refunds

You may file a claim for refund if you think you paid too much tax. You must generally file the claim within 3 years from the date you filed your original return or 2 years from the date you paid the tax, whichever is later. The law generally provides for interest on your refund if it is not paid within 45 days of the date you filed your return or claim for refund. Publication 556, Examination of Returns, Appeal Rights, and Claims for Refund, has more information on refunds.

If you were due a refund but you did not file a return, you generally must file your return within 3 years from the date the return was due (including extensions) to get that refund.

Tax Information

The IRS provides the following sources for forms, publications, and additional information.

- **Tax Questions:** 1-800-829-1040 (1-800-829-4059 for TTY/TDD)
- **Forms and Publications:** 1-800-829-3676 (1-800-829-4059 for TTY/TDD)
- **Internet:** www.irs.gov
- **Small Business Ombudsman:** A small business entity can participate in the regulatory process and comment on enforcement actions of IRS by calling 1-888-REG-FAIR.
- **Treasury Inspector General for Tax Administration:** You can confidentially report misconduct, waste, fraud, or abuse by an IRS employee by calling 1-800-366-4484 (1-800-877-8339 for TTY/TDD). You can remain anonymous.

